

LESSON PLAN
Financial Accounting

SESSION 2025-26

B.Com (1st) Sem.

for the Month of July:-

Financial Accounting: Concept, Objective & Scope, Accounting as an information system; Accounting Principles: Concept and conventions;

for the Month of August:- Double Entry System; A brief overview of accounting standards in India; Journal, Ledger & Trial Balance, Capital and Revenue.

for the Month of September:- Expenditure; Receipts; Provisions and Reserves. final Accounts: Trading and Profit and Loss Account and balance Sheet with adjustments.

for the Month of October:- Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.

for the Month of November:- Dependent Branch, Debtors system, Stock and debtor system, Wholesale Branch, final accounts; Hire Purchase and Installment Payment System: basic concepts, difference and accounting treatment.

for the Month of August:-

Strategy: Concepts, Characteristics
Importance and levels; Strategic Decision Making:
Concept, significance and Approaches; Strategic Management
Process; Developing and Managing Strategic Vision.

for the Month of September:-

Strategy Formulation: Environment
Appraisal: Concept and Components of Environment; Analyzing
the external Environment

for the Month of October:-

Stability, Expansion, Retrenchment
and Combination Strategies, Variation Strategy, Internal
and External Alternatives; Competitive Business Strategy.

for the Month of November:-

Challenges of change and
Organizational Learning; Strategy and structural Decisions;
operational Decisions in Implementation; Strategic Evalu-
ation and Control: Need, Process and Techniques;
Strategic Management for New Entrepreneurial Ventures


JYOTI RANE
(Commerce)

for the Month of August :-

Retailing : Concept, Importance, functions, Theories, Trends in Retailing, History of Retail Business, Organization Environment in Retail Sector, Store Based Strategy Mix, Non-store Based

for the Month of September :-

Retail Market Segmentation;

Store Location, Trading Area Analysis, Site Selection, Location and site Evaluation, Store Planning; Design and Layout, HRM

for the Month of October :-

Retail Marketing Mix,

Advertising and sales Promotion, and store Positioning, customer services, Retail Merchandising, Buying organization formats.

for the Month of November :-

Merchandise Pricing :

Concept, Pricing objectives, Determinants, Types of Pricing strategies, Retail operations. Elements, Store Administration, Store Manager Responsibilities, Management of Retail outlet, Application of IT to retail Marketing.

Jyoti Rani
(Commute)

Lesson Plan Session Days 26
Financial Analysis & Reporting
M Com 3rd Sem

For the Month of July and August:-

Financial Reporting: Purpose
Issues, Conceptual Framework of Reporting; financial
Statements: Structure, general Purpose of financial
Statements as per Ind AS, Auditor's Report,
Director's Report, Valuation of Inventories (AS-2),
Revenue Recognition (AS-9)

For the Month of September:-

Analysis and Interpretation
of financial statements: Vertical and Horizontal
analysis, expanded Analysis for Management; Inter-
firm Comparison: Concept, Return Ratios, Market Ratios.

For the Month of October:-

Accounting standards and
IFRS: Concept, Nature, objectives, applicability, need
and benefits of Convergence of Indian Accounting
standards towards and IFRS.

For the Month of November:-

Contemporary Issue in
financial Reporting and Analysis: Evolution of accounting
in Technological Environment. Accounting for E-commerce
Concept, Business Models.

Jyoti

JYOTI RANI
Commerce

