**Lesson Plan**

**Name**: Mrs. Upasana Garg

**Subject:** Commerce

**Lesson Plan**: January 2018 – April 2018

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Week** | **Date** | **B. Com 6th Sem**  **(Management Accounting)** | **B.Com 4th Sem**  **(Management of sales force)** | **B.Com 4th Sem**  **(Corporate Accounting)** | **B.Com 6th Sem**  **(International Marketing)** |
| 1 | 1-Jan-18 | Management Accounting : Introduction, meaning, nature, scope | Meaning,Definition,Nature,Functions of Sales Force Mgt | Introduction of subject (corporate account) | Introduction |
| 2-Jan-18 | Functions/ role of mgt accounting | Importance,Difficulties of Sales Force Mgt | Valuation of goodwill meaning ,method | International marketing |
| 3-Jan-18 | Tools and techniques of mgt accounting | Sales Manager definition , Types | Practical practice ( average profit method ) | Nature & Evaluations |
| 4-Jan-18 | Oral test | Qualities of Sales Manager | Practical practice ( Super profit method) | International marketing mix |
| 5-Jan-18 | Cost control: introduction, meaning, nature and scope | Responsibilities of Sales Manager | Practical practice ( capitalization method) | Difference |
| 6-Jan-18 | Cost control: Tools, techniques,  components | Oral Test on above Topic | Practical practice (Purchase consideration & annuity Method) | Scopes & Approaches |
| 7-Jan-18 | **Sunday** | | | |
| 2 | 8-Jan-18 | Cost reduction: meaning, nature and scope | Meaning,Definition of Personal Selling and Salesmanship | Revision of above methods | Oral Test |
| 9-Jan-18 | Cost reduction: fields | Importance,Limitations,Scope of Personal Selling | Valuation of share (introduction of method ) | International Marketing Environment |
| 10-Jan-18 | Group Discussion | Classification of Sales Job,Types,Duties,Qualities | Practical practice (net assets method) | Components |
| 11-Jan-18 | Budgetary control: introduction | Selling Process Stages in effective Personal Selling | Practical practice (Dividend Yield method) | Importance |
| 12-Jan-18 | Budgetary control: meaning, objectives | Methods of handling objections,AIDA Theory of Selling | Practical practice (earning capacity method) | Group Discussion |
| 13-Jan-18 | Budgetary control: types of budget, importance, limitations | Group Discussion on Personal Selling | Practical practice ( implementation of average method) | Presentation |
| 14-Jan-18 | **Sunday** | | | |
| 3 | 15-Jan-18 | Budgetary control: essentials of budgeting, installation of budgetary control | Meaning,Definition,Importance of Sales Forecasting | Problem solving day ( above chapter ) | Assignment-1st |
| 16-Jan-18 | Budgetary control: Numerical part, sales budget | Factors affecting and steps in Sales Forecasting | Accounts of Holding Company Introduction | Foreign Market Strategies |
| 17-Jan-18 | Production budget- Numerical , overhead budget | Methods of Sales Forecasting | Preparation of balance sheet | Foreign Market Strategies Continued |
| 18-Jan-18 | Cash budget | Levels,Length of Sales Forecasting | Practical practice ( Consolidated balance sheet ) | Oral Test |
| 19-Jan-18 | Fixed and flexible budget: theories and Numerical | Responsibility,Limitation of Sales Forecasting | Practical practice ( Wholly owned company , Partly owned company) | Main Factors |
| 20-Jan-18 | Presentation on board | Presentation by students on Sales Forecasting | Pre-acquisition & post –acquisition profits (Practical practice) | Evaluation Matrix |
| 21-Jan-18 | **Sunday** | | | |
| 4 | 22-Jan-18 | [**Vasant Panchami**](http://www.officeholidays.com/countries/india/vasant_panchami.php) | | | |
| 23-Jan-18 | Assignment given | Introduction,Meaning,Factors of Sales Budget | Unrealized profits, elimination mutual owning, debenture in subsidiary company | Written Test |
| 24-Jan-18 | [**Sir Chhotu Ram Jayanti**](http://www.officeholidays.com/countries/india/haryana/2016.php) | | | |
| 25-Jan-18 | Assignment test-1 | Types of Sales Budget,Essential of effective Sales Budget | Preference share in subsidiary company | Product & Its Classification |
| 26-Jan-18 | [**Republic Day**](http://www.officeholidays.com/countries/india/india_republic_day.php) | | | |
| 27-Jan-18 | Standard costing: introduction, | Steps in Budgeting,Importance,Limitation of Sales Budget | Revision of above topics, first assignment on holding company | Process of Product Development |
| 28-Jan-18 | **Sunday** | | | |
| 5 | 29-Jan-18 | Standard Costing: meaning, features and objectives | Concluding the whole chapter | Interim dividend receipt from subsidiary company, proposed dividend | Oral Test |
| 30-Jan-18 | Standard Costing: essential condition | Distribution&Allocation of Assignment 1 | Revaluation of assets, issue of bonus share (Practical practice) | Factors & Strategies |
| 31-Jan-18 | Standard Costing: methods | Class Test on Sales Budget | Problem solving day of above chapter | Test Marketing |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 1-Feb-18 | Variance Analysis:introduction, meaning, importance & Classification | Meaning,Definition,Characteristics of Sales Organisation | Class test  ( Valuation of goodwill & shares) | Assignment-2nd |
| 2-Feb-18 | Numericals of variance analysis | Departments in Sales Organisation | Liquidation of company Intro. Liquidator Final statement of a/c | Group Discussion |
| 3-Feb-18 | Material cost Variance: Numericals | Factors affecting size of Sales Organisation | Practical practice of above topic | Presentation |
| 4-Feb-18 | **Sunday** | | | |
| 6 | 5-Feb-18 | Material cost Variance: Numericals | Principle,Structure of Sales Organisation | Liquidator remuneration on amount distributed to eq. shareholder | Presentations |
| 6-Feb-18 | Material cost Variance: Numericals | Departmentation of Sales Organisation | Removing of disparity, call in advance and arrear | Factors |
| 7-Feb-18 | Presentation on board | Departmentation of Sales Organisation | Call on eq. share, different categories have different nominal value | Types |
| 8-Feb-18 | Labour Cost Variance: Numerical | Departmentation of Sales Organisation | Receiver for debenture holders Practical practice | Requirements |
| 9-Feb-18 | Labour Cost Variance: Numerical | Presentation on above Topic - One group | Revision of above topics | Oral Test |
| 10-Feb-18 | [**Maharshi Dayanand Saraswati Jayanti**](http://www.officeholidays.com/countries/india/haryana/2016.php) | | | |
| 11-Feb-18 | **Sunday** | | | |
| 7 | 12-Feb-18 | Labour Cost Variance: Numerical | Presentation on Sales Organisation – Iind group | Oral test | presentations |
| 13-Feb-18 | [**Maha Shivratri**](http://www.officeholidays.com/countries/india/maha_shivarati.php) | | | |
| 14-Feb-18 | Clarification of doubts | Assignment Test – 1 Sales Budget  2 Sales Organisation | Deficiency and surplus (Practical practice) | Types |
| 15-Feb-18 | Marginal Costing:introduction | Introduction of Sales Force Management | Revision of above chapter | Store Layout |
| 16-Feb-18 | Marginal Costing: equation, high and low, least square method | Recruitment-Characteristic,Process,Nature | Feedback from students | Factors |
| 17-Feb-18 | Marginal Costing: Numericals | Sources of Recruitment | Presentation of above chapters | Process |
| 18-Feb-18 | **Sunday** | | | |
| 8 | 19-Feb-18 | Cost volume profit analysis: introduction | Selection of Sales Force:Principle , Responsibility | Accounts of Banking Co. Revised format of P & L a/c. | Written Test |
| 20-Feb-18 | Cost volume profit analysis: features & importance | Selection Process of Sales man | Explanation of schedules of P& L a/c | Material Handling |
| 21-Feb-18 | Cost volume profit analysis: contribution based Numericals | Group Dicussion on above topic | Practical practice | Types & Principles |
| 22-Feb-18 | Break even point Numericals | Introduction of Training Sales Personnel | Non Performing assets& revised format of balance sheet | Formula |
| 23-Feb-18 | Margin of safety calculation | Characteristics,Objectives of Sales Personnel | Explanation of schedules of balance sheet | Material Handling Equipment |
| 24-Feb-18 | Sales at desired profit Numericals | Types of Sales Force Training | Practical practice of schedules | Oral Test |
| 25-Feb-18 | **Sunday** | | | |
| 9 | 26-Feb-18 | Effect of change in fixed & variable cost | Methods of Sales Force Training | Revision day & problem solving day | Retail Organization & Process |
| 27-Feb-18 | Cost on BEP, Calculation of profit on sales, distribution of assignment-2 | Evaluation of Sales Force Training programme | Black board presentation of P & L a/c. and balance sheet | Classification |
| 28-Feb-18 | **Holiday** | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 1-Mar-18 | [**Guru Ravidas Birthday**](http://www.officeholidays.com/countries/india/guru_ravidas.php) | | | |
| 2-Mar-18 | [**Holi**](http://www.officeholidays.com/countries/india/holi.php) | | | |
| 3-Mar-18 | **Holiday** | | | |
| 4-Mar-18 | **Sunday** | | | |
| 10 | 5-Mar-18 | Numericals of P/V Ratio, B.E.Point | Meaning,Definition of Motivating Sales Personnel | Test ( liquidation & banking company) | Written Test |
| 6-Mar-18 | Numericals of P/V Ratio, B.E.Point | Methods of motivating Sales Force | Distribution of test and telling them their mistakes | Non-Store Retailing |
| 7-Mar-18 | Capacity utilization Numerical | Leading Sales Force ,Functions of Sales Leader | Account of insurance company ( intro) | Types |
| 8-Mar-18 | Capacity & composite Numerical | Seminar on the above topic | Regulation of insurance business | Evaluation |
| 9-Mar-18 | B.E.P Chart | Introduction,meaning of Sales Force Compensation Plan | Practical aspects of above chapter | Difference |
| 10-Mar-18 | Group Discussion | Objectives,Requirements of Compensation Plan | Oral revision | Oral Test |
| 11-Mar-18 | **Sunday** | | | |
| 11 | 12-Mar-18 | Responsibility Accounting : introduction | Methods of Sales Force Compensation Plan | Presentation of students on valuation of goodwill | Service Retailing |
| 13-Mar-18 | Responsibility Accounting : meaning, features & importance | Factors affecting Remuneration , Selecting best method | Do ( valuation of share ) | Types & Importance |
| 14-Mar-18 | Responsibility Accounting : responsibility centres | Meaning,Definition of Sales Quota & Sales Territory | Preparation of financial statement of life insurance business | Foreign Direct Investment |
| 15-Mar-18 | Divisional performance & it's measurement | Features , Objectives of Sales quota | Review of above topics | Policy & Routes |
| 16-Mar-18 | Divisional Performance: Numerical | Types , Factors of Sales Quota | Problem solving day | Importance |
| 17-Mar-18 | Group Discussion | Methods of Setting Sales Quota | 2nd assignment (schedules of P & L a/c.) | Presentations |
| 18-Mar-18 | **Sunday** | | | |
| 12 | 19-Mar-18 | Zero based budgeting: introduction | Sales Territory : Meaning,Features,Objectives | Do (schedules of balance sheet ) | Written Test |
| 20-Mar-18 | Steps involved in zero based budgeting | Principles,Factors determining size of Sales Teritory | Form A- RA, PL, bal. sheet | Group Discussion |
| 21-Mar-18 | Zero based budgeting Vs traditional budgeting | Procedure for establishing Sales Territory | Preparation of policy holder a/c. share holder a/c. | Retail Store Management |
| 22-Mar-18 | Zero Based Budgeting: advantages and limitations | Routing and Scheduling of S.T , Time Management Techniques | Balance sheet formation | Process Of Blue-Printing |
| 23-Mar-18 | [**Shaheedi Diwas of Bhagat Singh, Rajguru & Sukhdev**](http://www.officeholidays.com/countries/india/haryana/2016.php) | | | |
| 24-Mar-18 | Oral test | Group discussion on above topic | Group discussion | Oral Test |
| 25-Mar-18 | **Sunday/** [**Ram Navami**](http://www.officeholidays.com/countries/india/ram_navami.php) | | | |
| 13 | 26-Mar-18 | Programme& performance Budgeting: Introduction | Introduction.Definition,Feature of Evaluating Sales Personnel | Collection of assignment | Store Layout Method |
| 27-Mar-18 | Programme& performance Budgeting: steps involved, meaning & objectives | Sales Force Evaluating process | Schedules forming parts of financial statements | Energy Management |
| 28-Mar-18 | Programme& performance Budgeting: traditional budgeting | Methods of Sales Force Performance Appraisal & limitation | Explanation of 1 to 7 schedules | Inventory Management |
| 29-Mar-18 | [**Mahavir Jayanti**](http://www.officeholidays.com/countries/india/mahavir_jayanti.php) | | | |
| 30-Mar-18 | Seminar on above topic | Managing expenses of Sales Personnel &Re-imbursement Methods | Do (8 to 14 schedules ) | Oral Test |
| 31-Mar-18 | Cost Management: introduction | Sales Record and Recording System | Practical practice of 1 to 6 question. | Security Issues |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 14 | 1-Apr-18 | **Sunday** | | | |
| 2-Apr-18 | Activity Based costing: introduction, nature and scope | Meaning,Features of Ethica; Issue in Sales Management | Preparation of financial statement of insurance business | Presentations |
| 3-Apr-18 | Activity based costing: reasons | Social Responsiblitty / Ethical Concern for Salesman | Revision ( 1 to 15 schedules ) | Information Technology |
| 4-Apr-18 | Activity based costing: Numericals | Types of Unethical / Unfair Sales Practices | Practical practice(7 to 12 question) | Factors |
| 5-Apr-18 | Target Costing: introduction | Code of Conduct for Sales Ethics | Practical practice (13 to 18 question) | Importance |
| 6-Apr-18 | Target Costing: methodology | Group discussion on above topic | Revision of above chapter | Types |
| 7-Apr-18 | Total quantity management: introduction | Classification of Doubts | Group discussion | Group Discussion |
| 8-Apr-18 | **Sunday** | | | |
| 15 | 9-Apr-18 | Total quantity management: 4P’s, essential requirements | Allocation of Assignment II | Revision of chapter – 1st | Oral Test |
| 10-Apr-18 | Total quantity management: 6 Sigma, criticism | Assesment Test II- 1 Recruitment , 2 Selection, 3 Training, 4 Motivating | Revision of chapter-2nd | Merits |
| 11-Apr-18 | Classroom discussion | Meaning,Definition of Role of IT in Sales Force | Class test chapter- 1st | Demerits |
| 12-Apr-18 | Class test on discussion | Features, Importance of IT | Class test chapter-2nd | India Retail Study |
| 13-Apr-18 | Revision schedule | It Tools in Sales Force mgt, Role of IT in Functional area | Revision (holding company) | Group Discussion |
| 14-Apr-18 | [**Dr. Ambedkar Jayanti**](http://www.officeholidays.com/countries/india/ambedkar_jayanti.php) **/** [**Vaisakhi**](http://www.officeholidays.com/countries/india/haryana/2016.php) | | | |
| 15-Apr-18 | **Sunday** | | | |
| 16 | 16-Apr-18 | Revision of budgeting & budgeting control | Benefits of using IT Tools and its limitations | Test of above chapter | Written Test |
| 17-Apr-18 | Presentation on board of budgeting | Presentation on board on above topic | Revision (banking company & liquidation) | Group Discussion |
| 18-Apr-18 | [**Parashurama Jayanti**](http://www.officeholidays.com/countries/india/2016.php) | | | |
| 19-Apr-18 | Revision of variance analysis (Numericals) | Revision of Ist&IInd Lesson | Test of above chapter | Revision |
| 20-Apr-18 | Revision of material cost variance (Numericals) | Revision of IIIrd& IV Lesson | Revision of insurance company | Revision |
| 21-Apr-18 | Revision of labour cost variance (Numericals) | Revision of Vth&VIth Lesson | Test of its schedules | Oral Test |
| 22-Apr-18 | **Sunday** | | | |
| 17 | 23-Apr-18 | Revision of CVP Analysis | Revision of VIIth&VIIIth Lesson | Full syllabus test | Revision |
| 24-Apr-18 | Board presentation on CVP Analysis (group 1) | Revision of IX & X Lesson | Distribution of test and telling them their mistakes | Presentations |
| 25-Apr-18 | Board presentation on CVP Analysis (group 2) | Revision XI & XII Lesson | Revision | Presentations Continued |
| 26-Apr-18 | Group Discussion | Revision of XIII Lesson | Group Discussion | Group Discussion |
| 27-Apr-18 | Group Discussion | Group Discussion | Group Discussion | Group Discussion |
| 28-Apr-18 | Group Discussion | Group Discussion | Group Discussion | Group Discussion |