**TEACHING PLAN**

**(January- April 2024)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Cost Accounting**

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| Month |  |
| January | Process Costing: Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits. |
| February | Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing  Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control.  Assignment-1 |
| March | Forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.  Standard Costing: meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material, and direct labour only.  Assignment-2 |
| April | Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions. |

**TEACHING PLAN**

**(January-April 2024)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Business Statistics**

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| Month |  |
| January | Statistics: Meaning, evolution, scope, limitations, and applications; data classification; tabulation and presentation: meaning, objectives and types of classification, formation of frequency distribution, role of tabulation, parts, types and construction of tables, significance, types and construction of diagrams and graphs. |
| February | Measures of Central Tendency and Dispersion: Meaning and objectives of measures of central tendency, different measure viz. arithmetic mean, median, mode, geometric mean and harmonic mean, characteristics, applications, and limitations of these measures; measure of variation viz. range, quartile deviation mean deviation and standard deviation, co-efficient of variation and skewness.  Assignment-1 |
| March | Correlation and Regression: Meaning of correlation, types of correlation – positive and negative correlation, simple, partial, and multiple correlation, methods of studying correlation; scatter diagram, graphic and direct method; properties of correlation co-efficient, rank correlation, coefficient of determination, lines of regression, co-efficient of regression, standard error of estimate.  Assignment-2 |
| April | Index numbers and time series: Index number and their uses in business; construction of simple and weighed price, quantity, and value index numbers; test for an ideal index number, components of time series viz. secular trend, cyclical, seasonal and irregular variations, methods of estimating secular trend and seasonal indices; use of time series in business forecasting and its limitations, calculating growth rate in time series. |

**TEACHING PLAN**

**(January-April 2024) M.com**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Financial Management**

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| Month |  |
| January | Evaluation of Finance, Objectives of the Firm – Project Max. And Wealth max. |
| February | Functions of Financial Management; Organisation of the Finance Function.  Cost of Capital: Definition and Concepts, Measurement, the weighted average Cost of Capital.  Assignment-1 |
| March | Leverage: Operating and financial, Combined Leverage.  Capital Budgeting, Meaning, importance, rational of Capital Budget, nature of investment Decision, the Administrative frame work, methods of appraisal.  Assignment-2 |
| April | Capital rationing, Inflation and Capital Budgeting; Capital budgeting under Risk and Uncertainties. |

**TEACHING PLAN**

**(January-April 2024)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Business Statistics**

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| Month |  |
| January | Index Numbers: - Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; |
| February | Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.  Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend).  Assignment-1 |
| March | Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.  Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye’s Theorem.  Assignment-2 |
| April | Probability Distribution: - Probability distribution as a concept; Binomial, Poisson, and Normal Distribution- Their Properties and Parameters. |