**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Cost Accounting**

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| Month |  |
| July | Cost Accounting: Meaning, objectives and functions of cost accounting, difference between cost accounting & financial accounting, cost centre, cost unit, cost object  Method and techniques of costing; cost ascertainment, cost estimation, types of cost  Elements of costing; advantages of cost accounting; limitation of cost accounting, cost audit |
| August | Material Cost: Meaning of material; material control; techniques of inventory control  ABC technique; Stock levels; Inventory level  Practical questions related to techniques of inventory control; slow, moving and obsolete materials  Storekeeping; classification; codification; Inventory systems; Methods of pricing material  Labour cost: introduction, meaning, personnel department |
| September | Treatment and control of Labour Turnover, Idle time, Overtime  Systems of Wage Payment  Time wage payment and piece wage payment method  Incentive wage plans: Individual Plans and group plans  Overheads: meaning and types |
| October | Collection and Classification of Overheads  Allocation, Apportionment and Absorption of Overheads  Main Methods of Absorption  Unit and output costing: meaning and objectives  Cost sheets: meaning, Performa and its types |
| November | Production account: types  Reconciliation of cost and final accounts: Meaning  Objectives and its procedures |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Principles and Practices of Management**

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| Month |  |
| July |  |
| August | Definition, nature, and significance of management, principles of management, management and administration, levels of management, role of managers and managerial skills; Evolution of management thought: Classical, Behavioural, Quantitative, Systems, Contingency and Modern approaches; Management as a science and an art; Functions of management: Planning, organizing, leading, and controlling |
| September | Nature, Importance and Purpose of planning in management; Types of plans: Strategic, tactical, operational;Planning process and techniques; Decision- making- Importance and steps, decision making models and tools; Organizational structure and design; types of organizational structures: Functional, divisional, matrix; Authority, responsibility, and delegation, Centralization Vs Decentralization of authority and responsibility, Span of Control; Coordination and integration, MBO and MBE; Nature and Importance of staffing – Process of selection and recruitment |
| October | Meaning and nature of directing, Leadership theories (trait, behavioural, contingency, participative, charismatic, transformational, level-5 leader), Motivation theories and practices (Maslow, Herzberg two factor, McGregor’s theory x & theory y), Hawthorne effect, Communication (meaning and importance) in management, Teambuilding, and group dynamics |
| November | Controlling-meaning and steps in controlling, control process and systems, essentials of sound control system, methods of establishing control, types of control; Performance measurement and management.  Overview of strategic management, SWOT analysis and strategic formulation, Implementing and evaluating strategies. Ethical issues in management, Corporate social responsibility (CSR), Sustainable management practices. |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Business Statistics**

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| Month |  |
| July | Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. |
| August | Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.  Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots. |
| September | Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.  Dispersion: Concept and its absolute as well as relative measures. |
| October | Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.  Index numbers: Index number and their uses in business; construction of simple and weighed price, quantity, and value index numbers; test for an ideal index number. |
| November | Probability Distribution: - Probability distribution as a concept; Binomial, Poisson, and Normal Distribution- Their Properties and Parameters. |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Cost & Management Accounting**

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| Month |  |
| July | Introduction: - Objective, elements of cost, techniques, classification of cost, cost sheet, importance of cost accounting, types of costing, installation of costing system, difference between cost accounting and financial accounting. |
| August | Material Control: - Meaning and objectives of material control, material purchase procedure, fixation of inventory levels – Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues. |
| September | CVP analysis: determination of breakeven point, profit volume ratio, margin of safety, CVP analysis in multiproduct firm, utility and limitation, marginal costing and its application in managerial decision making, target costing. |
| October | Budgetary control meaning, need, objectives, essentials of budgeting, different types of budgets; standard costing and variance analysis (material, labour) |
| November | Management Accounting: - Meaning, nature, scope, objective, and functions; marginal costing and profit planning, practical application of marginal costing techniques Nature and types of Financial Statements; techniques of financial statement analysis, ratio analysis, fund flow and cash flow analysis, techniques in performance measurement. |

**TEACHING PLAN**

**(July- November 2025)**

**Name: Ms Shivani Yadav**

**Department: Commerce**

**Subject: Business Research Method**

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| Month |  |
| July |  |
| August | Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses |
| September | Research Design: The Nature of Research Designs; Process of Formulation of Research  Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and  Descriptive Research Design for Hypothesis Testing or Experimental Research Studies:  Concept and Classification of Experimental Designs; Validity in Experimentation; Factors  affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments. |
| October | Data Collection Methods: Classification of Data; Research Applications of Secondary and  Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal  Interview Method and Projective Techniques; Primary data collection methods- questioning  techniques, online surveys; Questionnaire Design Procedure. |
| November | Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design. Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation. |