

LESSON PLAN (2024-25) ODD SEMESTER
GCG, Sector 52, Gurugram

NAME – Monika Bansal

DESIGNATION – Assistant Professor

DEPARTMENT- Commerce

CLASS – B.Com 5th Semester

SUBJECT – Financial Market Operations

August 2024	Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market. Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing
September 2024	Stock exchange – National Stock Exchange and over the Counter exchangers. SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection:- Grievances concerning stock exchange and dealings and their removal; Grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.
October 2024	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating –concept, functions, and types.
November 2024	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, types, SEBI guidelines.

LESSON PLAN (2024-25) ODD SEMESTER
GCG, Sector 52, Gurugram

NAME – Monika Bansal

DESIGNATION – Assistant Professor

DEPARTMENT- Commerce

CLASS – B.Com 5th Semester

SUBJECT – International Business Environment

August 2024	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB.
September 2024	World trading system and impact of WTO; exchange rate systems; global financial system; barriers to IB; international business information and communication. Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in IB.
October 2024	Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chains; product and branding decisions; managing distribution channels; international promotion mix and pricing decisions; counter trade practices; mechanism of international trade transactions.
November 2024	Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements; the LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisions; compensation and performance appraisal of expatriate staff; ethical dilemmas and Social responsibility issues.

Department of Commerce, GGC Sec-52 , Gurugram

Class: B. Com (Pass) – Vth Sem

Nomenclature of the Paper: Cost Accounting-I

Lesson Plan: from Aug 2024 to Nov. 2024 (Last 3 days of week)

Dr. Shubhra Jain

Aug .2024	Topic to be Covered
	<ul style="list-style-type: none">● Cost Accounting : Meaning, Features, Scope , Techniques, Methods, Objectives, Importance and Limitations.Importance terms , Difference and similarities of cost accounting system with financial accounting system.● Main elements of Cost and types.● Overheads: Meaning , Types, Collection, Classification , Allocation, Apportionment and Absorption.
Sep. 2024	Topic to be Covered
	<ul style="list-style-type: none">● Overheads – Main methods including numerical problems discussion● Unit and Output Costing : meaning and objectives .● Cost Sheet – meaning, concept clarification , formats with numerical problems discussion● Unit Costing : determination of tender price Including numerical problems discussion● Reconciliation of cost and financial accounts: Meaning. Objectives , procedure and formats with numerical problems discussion● Assignment

Oct. 2024	Topic to be Covered
	<ul style="list-style-type: none"> ● Labour Cost Control : Importance, methods of time keeping and Time Booking ● Wage Payment System : Time Wage System, Piece Wage System Including numerical problems discussion , Test ● Incentive Wage plans – Individual plans and group plans including numerical problems discussion ● Labour Cost Control :Treatment and control of Labour Turnover, Idle Time, Overtime including numerical problems discussion <p>Diwali break</p>
Nov. 2024	Topic to be Covered
	<ul style="list-style-type: none"> ● Material Control: Meaning , objectives , material purchase procedure. ● Inventory Control: fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level including numerical problems discussion ● Material Control: EOQ analysis. Methods of Valuing Material Issues.Wastage of material including numerical problems discussion

Head of Department

Signature of Teacher

Course Outcomes: After completion of the course, learners will be able to:

CO1	Students will gain a comprehensive and detailed understanding of cost accounting . They will also be able to understand the concept of material control. Additionally, they also learned material wastage, its types, and how to manage it effectively.
------------	---

CO2	Understand the management of labor costs, including timekeeping, handling labor turnover, idle time, and overtime. They also learned wage systems, and explored incentive plans for both individuals and groups.
CO3	Understand the management of overheads, including their types, collection, classification, and methods for allocation, apportionment, and absorption.
CO4	Understand the system of output costing, including cost sheet preparation, tender price determination, and production accounts. They also understand reconciling cost and financial accounts to ensure accuracy and consistency in financial reporting.