

BNM DEGREE COLLEGE



Programme of work for the IV Semester

Academic Year: 2020-2021

Class & Subject: B.Com., Cost Acq.

Name of the Faculty: R. Gayathri Bai

Date	Time	Lesson / Topic to be taught	Remarks
		Unit-1: Introduction to Cost Accounting	
3.5.21	1	Introduction - meaning & defn. of Cost	
to	2	Costing & Cost Acq. - Objectives of Cost Acq.	
8.5.21	3	Cost Concepts	
	4	Classification of Costs	
10.5.21	1	Cost Unit, Cost Centre	
to	2	Elements of Cost	
15.5.21	3	Preparation of Cost Sheet	
	4	Preparation of Cost Sheet	

Date	Time	Lesson / Topic to be taught	Remarks
17-5-21	1	Preparation of Cost Sheet	
to	2	Tenders & quotations	
22-5-21	3	Unit 2: material cost control: Introduction	
	4	Types: Direct & Indirect material, material control	
24-5-21	1	Purchasing procedure, Stock Keeping	
to	2	Techniques of Inventory control	
29-5-21	3	Setting of Stock levels, EOQ, ABC Analysis	
	4	VED Analysis, Just-in-Time	
31-5-21	1	Perpetual Inventory System	
to	2	Documents used in material Mgt.	
5-6-21	3	Methods of Pricing material Issues: FIFO	
	4	Problems on FIFO method	
7-6-21	1	Problems on LIFO method	
to	2	Problems on LIFO method	

Date	Time	Lesson / Topic to be taught	Remarks
12-6-21	3	Problems on weighted Avg. method	
	4	Problems on weighted Avg. method	
14-6-21	1	Problems on Simple Avg. method	
6	2	Unit 3: Labour cost control: Introduction	
19-6-21	3	meaning, Types: Direct & Indirect Labour	
	4	Time keeping, Time booking, Idle Time	
21-6-21	1	over Time, Labour Turnover	
6	2	Time rate system	
26-6-21	3	Piece rate system	
	4	Incentive systems: Halsey Plan	
28-6-21	1	Rowan Plan	
6	2	Taylor's differential Piece Rate System	
3-7-21	3	Taylor's differential Piece Rate System	
	4	Unit 4: overhead cost control: Introduction	

Date	Time	Lesson / Topic to be taught	Remarks
5-7-21	2	Meaning & defn., Classification of overheads	
to	3	Procedure for Alloc. & control of overheads	
10-7-21	4	Allocation of overheads	
12-7-21	1	Apportionment of overheads	
to	2	Primary overhead distn. Summary	
17-7-21	3	Secondary overhead distn. "	
	4	Repeated distn. method	
19-7-21	1	Repeated distn. method	
to	2	Simultaneous Eqn. method	
24-7-21	3	Simultaneous Eqn. method	
	4	Absorption of Factory overhead	
26-7-21	1	Methods of Absorption	
to	2	Machine hour rate - Problems	
	3	Machine hour rate - Problems	

Date	Time	Lesson / Topic to be taught	Remarks
31.7.21	4	Unit 5: Reconciliation of Cost & Finl. Accs.: Intro.	
2-8-21	1	Need for Reconciliation	
5	2	Reasons for differences in P/L shown by Cost Accs.	
7-8-21	3	P/L shown by Finl. Accs.	
	4	Preparation of Reconciliation Stat.	
9-8-21	1	Preparation of Reconciliation Stat.	
5	2	Preparation of Reconciliation Stat.	
14.8.21	3	Preparation of memon. Recon. Stat.	
	4	Preparation of memon. Recon. Stat.	
16.8.21	1	Prepn. of memon. Recon. Stat.	
5	2	Revision of 1 st Chapter	
21.8.21	3	Revision of 2 nd Chapter	
	4	Revision of 3 rd Chapter	

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Programme of work for the II Semester

Academic Year: 2020-21

Class & Subject: B.Com., Human Capital Mgt.

Name of the Faculty: R. Gayatri Bai

Date	Time	Lesson / Topic to be taught	Remarks
3-5-21	1	Unit 1: Human Resource Mgt.: Introduction	
to	2	meaning, defn., Characteristics	
8-5-21	3	Objectives, Importance	
	4	Functions & process, Challenges	
10-5-21	1	Recent Trends, H.R. Manager duties & Responsibilities	
to	2	Paradigms for Post modern managers-meaning	
15-5-21	3	Defn. Characteristics	
	4	Objectives, Importance, Functions & Process	
17-5-21	1	Diff. b/w. Personnel mgt. & HRD	
to	2	Diff. b/w. Personnel mgt. & HRD	

Remarks	Lesson / Topic to be taught	Time	Date
		3	22-5-21
	Diff. b/w. HRM & SHRM	4	
		1	24.5.21
	Unit 2: H.R. Planning, Recruitment & Selection	2	to
	Meaning, Importance, Benefits	3	29.5.21
	Scope - Job Analysis, Job design	4	
	Job description, Job Enrichment		
		1	31.5-21
	Job Evaluation.	2	to
	Recruitment - meaning, data, sources	3	5-6-21
	Traditional & Modern sources		
	E-Recruitment	1	
		1	7-6-21
	Twitter, Blog, Instagram, LinkedIn walk	2	to
	Talk in, write in, Artificial Intelligence	3	12-6-21
	Virtual discussion	4	
	Selection: meaning, data, Process		

Date	Time	Lesson / Topic to be taught	Remarks
14.6.21	1	Identification of five dark qualities	
to	2	Placement	
19.6.21	3	Unit 3: H.R. Practices: Introduction	
	4	Induction & orientation - meaning, defn.	
21.6.21	1	Objectives & Purposes	
to	2	Training - meaning, need, benefits & methods	
26.6.21	3	Pros & Cons of each method of training	
	4	Identification of Training & devpt. Needs	
28.6.21	1	H.R. development of managers & employees	
to	2	Performance Mgmt. Syst. - meaning, defn.	
3.7.21	3	Objectives, methods of appraising	
	4	Individual Employee devpt.	
5.7.21	1	Individual Employee devpt.	
to	2	Individual Employee devpt.	

Date	Time	Lesson / Topic to be taught	Remarks
10.7.21	3	Diff. Hw. Performance Appraisal & P.M.S	
	4	Diff. Hw. — " — & P.M.S	
12.7.21	1	Unit 4: Compensation & Reward System	
	2	meaning, defn., objectives	
17.7.21	3	Importance	
	4	wages & Salary Perquisites	
		‡	
19.7.21	1	Fringe Benefits, Bonus & Incentives	
to	2	Incentives in Sun rise Sector & Sun set Sector	
24.7.21	3	Performance Based pay	
	4	merit based pay	
26.7.21	1	Skill based pay	
to	2	Competency based pay.	
31.7.21	3	Dual system of pay: for the same Job position	
	4	Promotion - meaning, defn.	

Date	Time	Lesson / Topic to be taught	Remarks
2-8-21	1	Methods of promotion	
to	2	Seniority v/c. Meritocracy	
7-8-21	3	Unit 5: Employee Coaching, Counselling & Ind. Relations	
	4	Meaning, defn.,	
9-8-21	1	Objectives, types	
to	2	Employee counselling - meaning, defn.	
7-8-21	3	Objectives, Skills & Techniques	
	4	Industrial Relation - meaning, defn. & Actors in I.R's.	
16-8-21	1	Revision - 1 unit	
to	2	Revision - 1 unit	
21-8-21	3	Revision - 3 unit	
	4	Revision - 4 unit	



Programme of work for the V Semester

Class & Subject: B.Com. / Costing methods

Academic Year: 2020-21

Name of the Faculty: R. Gayathri Bai

Date	Time	Lesson / Topic to be taught	Remarks
		Unit 1: Introduction to Costing methods	
16.11.20	1	Introduction	
15	2	Meaning & Importance	
21.11.20	3	Categories	
	4	Categories	
		Unit 2: Job & Batch Costing	
23.11.20	1	Meaning, Prerequisites	
15	2	Job costing procedures	
28.11.20	3	Features	
	4	Objectives	

Date	Time	Lesson / Topic to be taught	Remarks
30.11.20	1	Applications of Job costing	
to	2	Advantages of job costing	
5.12.20	3	Disadvantages of Job costing	
	4	Batch Costing: meaning	
7.12.20	1	Advantages of Batch Costing	
to	2	Disadvantages of Batch Costing	
12.12.20	3	Determination of FBA	
	4	Comparison between Job & Batch Costing	
14.12.20	1	Problems on Job Costing	
to	2	Problems on Job Costing	
19.12.20	3	Problems on Batch Costing	
	4	Problems on Batch Costing	
		Unit 3: Process Costing	
21.12.20	1	Introduction	

Date	Time	Lesson / Topic to be taught	Remarks
to	2	Meaning & definition	
26.12.20	3	Features of Process costing	
	4	Applications of Process costing	
28.12.20	1	Difference between Job & Process costing	
to	2	Advantages & disadvantages	
2.1.21	3	Treatment of normal loss, abnormal loss	
	4	Treatment of abnormal gain	
4.1.21	1	Rejects & Rectification	
to	2	Joint & by-products costing	
9.1.21	3	Problems on process costing	
	4	Problems on process costing	
11.1.21	1	Problems on process costing	
to	2	Problems under LIFO cost method	

Date	Time	Lesson / Topic to be taught	Remarks
16.1.21	3	Unit 4; Contract Costing; Introduction	
	4	Meaning	
18.1.21	1	Features of Contract Costing	
	2	Applications of Contract Costing	
23.1.21	3	Difference between Job & Contract Costing	
	4	Procedure of Contract Costing	
25.1.21	1	Profit on incomplete contracts	
	2	Problems under Contract Costing	
30.1.21	3	Problems under Contract Costing	
	4	Problems under Contract Costing	
1.2.21	1	Problems under Contract Costing	
	2	Problems under Contract Costing	
6.2.21	3	Problems under Contract Costing	
	4	Problems under Contract Costing	

Date	Time	Lesson / Topic to be taught	Remarks
8.2.21	1	Unit 5: Operating Costing Introduction	
to	2	Meaning	
13.2.21	3	Application of operating Costing	
	4	Power house Costing & boiler house Costing	
15.2.21	1	Canteen or hotel Costing	
to	2	Hospital Costing	
20.2.21	3	Transport Costing - problems	
	4	Transport Costing - Problems	
22.2.21	1	Transport Costing - Problems	
to	2	Transport Costing - Problems	
27.2.21	3	Transport Costing - Problems	
	4	Transport Costing - Problems	

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Programme of work for the III Semester

Academic Year: 2020-2021

Class & Subject: B.Com / GABD - II

Name of the Faculty: R. Gayatri Bai

Date	Time	Lesson / Topic to be taught	Remarks
16.11.20		Unit 1: Correlation & Regression Analysis	
to	1	Correlation: meaning & Definition	
	2	Uses	
21.11.20	3	Types	
	4	Karl Pearson's co-efficient of correlation	
23.11.20	1	Karl Pearson's co-efficient of correlation - Problems	
to	2	Karl Pearson's co-eff. of correlation - Problems	
28.11.20	3	Karl Pearson's Co-eff. of correlation - Problems	
	4	Karl Pearson's Co-eff. of correlation - Problems	

Date	Time	Lesson / Topic to be taught	Remarks
30.11.20	1	Probable Error - Problems	
to	2	Probable Error - Problems	
5.12.20	3	Probable Error - Problems	
	4	Spearman's Rank Correlation - when ranks are given	
07.12.20	1	Spearman's Rank Correlation - when ranks are given	
to	2	Spearman's Rank Correlation - when ranks are not given	
12.12.20	3	Spearman's Rank Correlation - when ranks are not given	
	4	Spearman's Rank Correlation - when ranks are tied	
14.12.20	1	Spearman's Rank Correlation - when ranks are tied	
to	2	Spearman's Rank Correlation - when ranks are tied	
19.12.20	3	Regression: Meaning, Uses	
	4	Regression lines	
21.12.20	1	Regression Eqn. - Problems	
to	2	Regression Eqn. - Problems	

Date	Time	Lesson / Topic to be taught	Remarks
26.12.20	3	Regression Eqn. : Problems	
	4	Regression Eqn. : Problems	
		Unit : 2 : Time Series	
28.12.20	1	Introduction, Meaning	
	2	Uses	
2.1.21	3	Components of Time Series	
	4	Time series - least square method problems	
4.1.21	1	Least square method - when odd years are given	
	2	Least square method - when odd years are given	
9.1.21	3	Least square method - when even years are given	
	4	Least square method - when even years are given	
11.1.21	1	Graphical presentation of trend values	
	2	Graphical presentation of trend values	
16.1.21	3	Graphical presentation of trend values	

Date	Time	Lesson / Topic to be taught	Remarks
	4	Graphical presentation of trend values	
		Unit : 3: Interpolation & Extrapolation	
18.1.21	1	Meaning - Significance	
to	2	Assumptions	
23.1.21	3	Methods of Interpolation	
	4	Binomial Expansion method - Problems	
25.1.21	1	Binomial Expansion method - Problems	
to	2	Newton's method - Problems	
30.1.21	3	Newton's method - Problems	
	4	Newton's method - Problems	
		Unit : 4: Sampling & Sampling Distn.	
1.2.21	1	Meaning, Objectives	
to	2	Types : Probability & Non-Probability Sampling	
6.2.21	3	Meaning of Population, Parameter & Statistic	

Date	Time	Lesson / Topic to be taught	Remarks
	4	Sampling distn. - meaning	
8.2.21	1	Standard Error - meaning, Usefulness	
to	2	Sample Size - Problems	
13.2.21	3	Sample Size - Problems	
	4	Sample Size - Problems	
		Unit: Theory of Probability	
15.2.21	1	Meaning	
to	2	Importance	
20.2.21	3	Experiment, Event & types of events	
	4	Probability - Problems	
22.2.21	1	Probability - Problems	
to	2	Probability - Problems	
27.2.21	3	Probability - Problems	
	4	Probability - Problems	

Date	Time	Lesson / Topic to be taught	Remarks
1.8.21	1	Revision - Unit 1	
5	2	— " —	
6.8.21	3	— " —	
	4	Revision - Unit 2	
8.8.21	1	Revision - Unit 2	
5	2	— " —	
13.8.21	3	Revision - Unit 3	
	4	— " —	
15.8.21	1	Revision - Unit 3	
5	2	Revision - Unit 4	
20.8.21	3	— " —	
	4	— " —	
22.8.21	1	Revision - Unit 5	
5	2	— " —	
27.8.21	3	— " —	
	4	— " —	

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Programme of work for the III Semester

Academic Year: 2020-2021

Class & Subject: B.com/Business Ethics

Name of the Faculty: R. Gayatri Bai

Date	Time	Lesson / Topic to be taught	Remarks
		Unit: 1: Business Ethics	
16.11.20	1	Introduction - meaning	
to	2	Scope	
21.11.20	3	Types of Ethics	
	4	Characteristics	
23.11.20	1	Factors influencing Business Ethics	
to	2	Importance of Business Ethics	
28.11.20	3	Arguments for & against Business Ethics	
	4	Arguments for & against Business Ethics	

Date	Time	Lesson / Topic to be taught	Remarks
30.11.20	1	Basics of business ethics	
to	2	Corporate Social Responsibility: Introduction	
5.12.20	3	Principles of CSR	
	4	Responsibility towards diff. Interest Groups	
7.12.20	1	Issues of management	
to	2	Crisis management	
12.12.20	3	Types of Crisis management	
	4	Managing crisis	
		Unit: 2: Personal Ethics	
14.12.20	1	Introduction	
to	2	Meaning	
19.12.20	3	Emotional Honesty	
	4	Virtue of humility	

Date	Time	Lesson / Topic to be taught	Remarks
21.12.20	1	Happiness	
to	2	Factors Guaranteed to Promote Happiness	
26.12.20	3	Karma Yoga	
	4	Kinds of Karma	
28.12.20	1	Practice of Karma Yoga	
to	2	Proactive	
2.1.21	3	Purity of mind	
	4	Purity of mind	
		Unit: 3: Ethics in management	
4.1.21	1	Introduction	
to	2	Ethics in mgmt.	
9.1.21	3	Ethics in HRM	
	4	Ethics in HRM	

Date	Time	Lesson / Topic to be taught	Remarks
11.1.21	1	Ethics in marketing	
15	2	Ethics in marketing	
16.1.21	3	Ethical aspects of Financial mgmt.	
	4	Ethical aspects of Financial mgmt.	
18.1.21	1	Technology Ethics	
15	2	Technology Ethics	
23.1.21	3	Professional Ethics	
	4	Professional Ethics	
		Unit 4: Role of corporate culture in Business	
25.1.21	1	Meaning	
15	2	Functions	
30.1.21	3	Functions	
	4	Functions	