**LESSON PLAN (2021-22) EVEN SEMESTER**

NAME & DESIGNATION: - Nirmala (Assistant Professor in Commerce)

CLASS: - M.COM -2nd Semester, B.COM -6th Semester, B.COM -4th Semester

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| **Sr. No.** | **Month** | **M.Com 4th Sem**  **(MC-205 Corporate Accounting)**  **1-6 days** | **B.Com III**  **6th Sem (BC-604 Retail Management)**  **1-6 days** | **B.Com III**  **6thSem (BC-603 Human Resource Management)**  **4-6 days** | **B.Com II**  **4thSem (BC-406 (ii)Entrepreneurship Development)**  **1-6 days** |
| 1 | April | Company Accounts: Issue, forfeiture, and valuation of shares; Final accounts of company.  Class test & Discussion | Retailing: Concept, characteristics and importance; Theories of retailing; Retailing in India; Strategic planning in Retailing; Planning location of retail institution: Trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site. Class test & Discussion | Human Resource Management: Meaning, Nature, History and Scope, Objectives, Functions, Importance, HRM Vs. HRD and Personal Manag Human Resource Planning: Meaning, Importance, Objectives, Process, Factors Affecting, Manpower Planning, Problems and Suggestions for making HR Planning Effective. | Entrepreneur: meaning, scope, role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; methods and procedures to start and expand one’s own business.  Class test & Discussion |
| 2 | May | Amalgamation, absorption and reconstruction; Human Resource Accounting;  Class test & Assignment No.1  Presentation | Blueprinting operations, deciding stores layout, energy management, and security issues. Organizational structure in retail institutions; Classification of retail institutions; Store based and non store based retail organizations; Process of setting up a retail organization;  Class test & Assignment No.1 | Job Analysis: Meaning, process of job analysis, methods of collection job analysis data, potential problems with job analysis, job description and job specification. Recruitment: Meaning, purpose, recruitment policy, factors affecting recruitment; sources of recruitment, internal and external methods of recruitment.  Class test & Assignment No.1 | Life cycle of a new business and relationship with large enterprises; factors affecting success of a new business; reasons for the failure and visible problems for business  Class test & Assignment No.1 |
| 3 | June | Lease accounting; Preparation of consolidated financial statements of holding and subsidiary companies; Corporate reporting requirements and Current practices; Periodic reporting;  Class test & Discussion Assignment No.2 | FDI in retail.  Store layout; Material handling. Applications of information technology in retailing.    Class test & Revision  Class test & Discussion Assignment No.2 | Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.  Class test & Revision | Feasibility study: preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement.  Class test & Discussion Assignment No.2 |
| 4 | July | Segment reporting; Social reporting; Harmonization in corporate reports.  Class test & Revision | \_ | \_ | Capital and project are costing; working capital requirements; source of finance; profit and tax planning.  Government support and incentives to new enterprise; role of govt., promotional agencies and institution in entrepreneurship development; entrepreneurship development programmes; Start-up India; Skill India.  Class test & Revision |

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