**LESSON PLAN 2021-2022( ODD SEMESTER)**

**Name & Designation—Dr.ManjuRani (Assistant Professor of commerce)**

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| **Month** | **Corporate Accounting (B.Com 3rdsem)** | **HRD(3rdSem)** | **GST(B.Com 5thsem)** | **Business environment (M.Com 1stsem)** |
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| October | Accounting for share capital & debentures: **i**ssue, forfeiture and reissue of forfeited shares- concept &process of book building; issue of rights and bonus shares; buy back of shares; | Human Resource Development: Concept, goals, scope, principles and functions; approaches to Human Resource Development; Human Resource Management and Human Resource Development; Qualities, role and responsibilities of HRD manager; Designing HRD System, | Input tax credit  |  business environment :natureandimportance;Interactionmatrixofdifferentenvironmentfactor |
| November | redemption ofpreference shares; issue of debentures; redemption of debentures. | Knowledge Management: meaning and forms of knowledge, meaning, importance, process and tools of knowledge management, barriers to knowledge management; Learning and HRD: meaning, principles, process and theories of learning, learning styles and strategies; Role analysis | Tax invoice and credit/debit notes | Environmental scanning.Economic planning in India: objectives, strategies and problems; Privatization; Globalization;Disinvestment in Public Sector Units |
| December | Final accounts of Companies: Excluding computation of managerial remuneration. | Competency Mapping: meaning, need and methodology; development of competency set.Employee Socialization and Orientation: concept, categories and content of learning in socialization, socialization approaches | returns  | Business Ethics; Corporate Governance; Socialresponsibility of Business.Fiscal Policy; Monetary Policy; Industrial Policy; Industrial Licensing Policy; EXIM Policy;Industrial sickness; |
| January | Amalgamation of companies: **c**oncepts and accounting treatment as per accounting standard: 14 (ICAI). revision/class test | HRD needs; Designing Training and Development programme; Implementation of training and development programmes; Evaluation | Payment of tax | Development and protection of Small Scale Industry.The Environment (Protection) Act; Consumer Protection Act; Competition Act; |
| Feburary |  Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.Revision/class test | Organisation health, Organisation climate. | Offences and penalities | Foreign ExchangeManagement Act; Right to Information Act.Revision/class test |