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

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Month** | **Corporate Accounting (B.Com 4thsem)** | **Project Planning(M.Com 4thsem)** | **HRM (B.Com 6thsem)** | **International Business environment (M.Com 2 ndsem)** |
|  |
| april | Valuation of goodwill; valuation of shares: concepts and calculation | Identification of Investment Opportunities; Project ideas generation and screening, project  analysis; Project feasibility study; Project planning, Government Regulatory framework.  Market and Demand Analysis: Sources of information- primary and secondary | Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives,  content and responsibility for induction; | International business: nature, importance and scope; Framework for analyzing international  business environment: geographical, economic, socio-cultural, political and legal environment;  Multinational corporations: nature and role; Technology transfers: importance and types; Foreign  Investment: nature, types and barriers. |
| may | Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company,  relevant provisions of Accounting Standard 21. | Project Review/control- Evaluation of project. PERT/CPM. Problem of time and cost overrun,  Project implementation practices in India. | internal mobility: meaning & need; transfer: purpose, types;  benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes,  demotion policy. | An overview of International economic institutions: WTO, UNCTAD, IMF, World Bank;  Generalized system of preferences; International commodity agreements. |
| june | Accounts of banking organizations.  Accounts of insurance companies. | Demand  forecasting and market planning;  Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and  layout; Selection of plant and equipment;  Financial Analysis: Cost of project and means of financing; Major cost components; Planning  capital structure; Financing schemes of financial institutions.  Profitability and Financial Projections: Cost of production; Break-even analysis; | Training: meaning, training and education, training and development, objectives, importance, steps in  designing training programme; training methods: on-the-job and off-the-job methods.performanceapprasial: meaning, method, merit and demerit. | Regional economic co-operation: types and rationale, EU, NAFTA, ASEAN, SAFTA. |
| july | Liqudation of company | Appraisal Criteria and Process: Methods of appraisal under certainty, uncertainty and risk;  Investment appraisal in practice; Appraisal process of financial institutions;  Social Cost Benefit Analysis: Meaning and methodology; L&M and UNIDO approach; |  | Foreign Exchange Markets: nature, participants, Foreign exchange rates determinants, Exchange  rates arrangement in India, Foreign Exchange Risk: nature and management |