Lesson Plan

Name of the Assistant Professor: Dr. Rekha
Class: B.com H 5rd Sem
Subject: Retail Management
Session: 2025-26

Months	Topic
August	Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India. Revision: Test
September	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers. Revision: Test and Group discussion
October	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process. Revision: Test and paper presentation
November	Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies. Revision and Test

Dr Rekha
A/P in Commerce
GCW, Sonipat

Seen

Lesson Plan

Name of the Assistant Professor: Dr. Rekha
Class: M.com3rd Sem
Subject: Accounting theory
Session: 2025-26

Months	Topic
August	Accounting Theory: Nature and Scope,Accounting methodology approaches to theory construction, Conceptual framework of financial accounting and reporting. Issues In accounting *standard* setting. Accounting Standards: Meaning Objectives, Benefits. Scope; Stages and Process, Standards settings In India, Accounting Standards issued by ICAI. Compliance Applicability of Accounting Standards in India, The Companies (Indian Accounting Standards) Rules, 2015. Income concepts for financial reporting. Revision: Test
September	International Financial Reporting Standards: Meaning, History, Objectives, Scope: Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges;IASB' History, Objectives. Scope: FASB: Measurement and reporting of revenues expenses, gains and losses .Valuation of assets and liabilities.Revaluation of fixed assets and income measurement. Adjustments for changing prices and financial reporting.
October	Inflation Accounting: meaning, Importance and practical problems. Merger Acquisitions: m*eaning, mo*tives and benefits, valuation under merger and acquisitións. SEBI guidelines for takeovers
November	Corporate Reporting: Objectives, disclosure requirements, periodic and segment reporting. Harmonizatian of corporate reports. Recent developments in financial accounting and reporting. Revision and Test

Dr Rekha
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Lesson Plan

Name of the Assistant Professor: Dr. Rekha
Class: M.com 2nd Sem
Subject: Retail Management
Session: 2025-26

Months	Topic
August	Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India. Revision: Test
September	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers. Revision: Test and Group discussion
October	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process. Revision: Test and paper presentation
November	Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies. Revision and Test

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A/P in Commerce
GCW, Sonipat

Seen

Lesson Plan

Name of the Assistant Professor: Dr. Rekha
Class: B.com Pass 5th sem
Subject: Cost Accounting
Session: 2025-26

Months	Topic
August	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centers and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types. Revision : Oral test
September	Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans. Revision: Test
October	Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods. Revision:Test
November	Unit and output costing: meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types. Reconciliation of cost and financial accounts: Meaning. Objectives and procedure. Revision: Test and Assignment

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