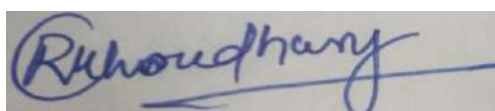


LESSON PLAN

ACADEMIC SESSION: WINTER-2025

Discipline : MODERN OFFICE MANAGEMENT	Semester : 3 rd	Name of the Teaching Faculty : Sri Rajani Kanta Choudhury, Sr.Lect.	
Subject : Management Accounting		THEORY From Date: 14/07/2025 to 15/11/2025 No. Of Weeks:-15(excluding holidays)	
WEEK	No. Of Classes/Week-3	CHAPTER/UNIT	THEORY
1ST	1ST	UNIT-I Introduction to Management Accounting	Introduction
	2ND		Definition
	3RD		Meaning
2ND	1ST		Objectives
	2ND		Nature
	3RD		Scope of management accounting
3RD	1ST		Different forms of accounting
	2ND		Cost control.
	3RD		Cost reduction
4TH	1ST	UNIT-II Financial statements Analysis	Meaning, definition
	2ND		Types of financial statements
	3RD		Limitations of financial statements
5TH	1ST		Objectives
	2ND		Methods of financial statements analysis
	3RD		Ratio analysis
6TH	1ST		Classification of ratios
	2ND		Profitability Ratio, Turnover ratios, Liquidity ratios
	3RD		Advantages of ratio Analysis, Limitations of accounting ratio.
7TH	1ST	UNIT-III Budgetary Contro standard costing and variance analysis	Introduction
	2ND		Concept of budget
	3RD		budgeting and budgetary control
8TH	1ST		Objectives
	2ND		Merits
	3RD		limitations
9TH	1ST		Functional Budgets
	2ND		Fixed and Flexible budgeting
	3RD		different approaches to budgeting
10th	1ST	Unit-IV	Meaning of standard cost
	2ND		standard costing
	3RD		advantages
	1ST		limitations

11 TH	2ND	Marginal costing	applications
	3RD		Variance Analysis
12 TH	1ST		material, labour, overheads
	2ND		Class test
	3RD		Quiz
13 TH	1ST	UNIT-V Decision Making	Steps in Decision making process.
	2ND		Steps in Decision making process.
	3RD		Concept of relevant costs
14 TH	1ST		solving various short -term decision making problems using marginal costing
	2ND		differential costing techniques
	3RD		differential costing techniques
15 TH	1ST		Make or buy decision
	2ND		Class test
	3RD		Quiz



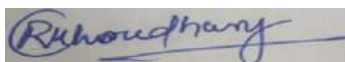
LESSON PLAN
ACADEMIC SESSION: WINTER 2025

Discipline: Modern Office Management	Semester : 1st	Name of the Teaching Faculty: Sri Rajani Kanta Choudhury, Sr.Lect.	
Subject : financial accounting		THEORY	
		From date: 14/07/2025 to 15/11/2025	
		No. of weeks:-15(excluding holidays)	
WEEK	No. of classes/week-4	CHAPTER/UNIT	THEORY
1ST	1ST	UNIT-I BASICS OF ACCOUNTING	Accounting as the language of business
	2ND		Accounting as an information system
	3RD		Financial accounting information and their needs
	4TH		Qualitative characteristics of accounting information
2ND	1ST		Functions of accounting
	2ND		Advantages of accounting
	3RD		Limitation of accounting
	4TH		Branches of accounting
3RD	1ST		Basics of accounting
	2ND		Nature of financial accounting principles
	3RD		Money measurement , periodicity, consistency
	4TH		Accounting equations
4TH	1ST	UNIT-II ACCOUNTING PROCESS	Introduction
	2ND		Recording of business transactions
	3RD		Preparation of trial balance
	4TH		Preparation of trial balance
5TH	1ST		Adjustment, Journal
	2ND		Adjustment, Journal
	3RD		Sub division of journal
	4TH		Ledger account
6TH	1ST		Ledger account
	2ND		Trial balance
	3RD		Trial balance

	4TH		Class test
7TH	1ST	UNIT-III DEPRECIATION ACCOUNTING	Introduction
	2ND		Definition
	3RD		Concept of depreciation
	4TH		Factors in the measurement of depreciation
8TH	1ST		Factors in the measurement of depreciation
	2ND		Methods of computing depreciation
	3RD		Methods of computing depreciation
	4TH		Straight line method
9TH	1ST		Straight line method
	2ND		Diminishing balance method
	3RD		Diminishing balance method
	4TH		Class test
10TH	1ST	UNIT-IV FINAL ACCOUNT	Introduction
	2ND		Capital
	3RD		Revenue expenditure
	4TH		Receipts
11TH	1ST		Sole trade
	2ND		Preparation of financial statements of sole trade
	3RD		Preparation of financial statements of sole trade
	4TH		Preparation of financial statements of sole trade
12TH	1ST		Partnership business with adjustment s
	2ND		Partnership business with adjustment s
	3RD		Partnership business with adjustment s
	4TH		Quiz
13TH	1ST	UNIT-V ACCOUNTING FOR PARTNERSHIP FIRM	Introduction
	2ND		Accounting of admission of partner
	3RD		Retirement of partner
	4TH		Retirement of partner
14TH	1ST		Death of partner and dissolution of the partnership

15 TH	2ND		Death of partner and dissolution of the partnership
	3RD		Insolvency of partner
	4TH		Insolvency of partner
	1ST		Revision
	2ND		Revision
	3RD		Quiz
	4TH		Class Test

Signature of faculty

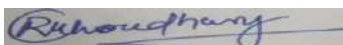


LESSON PLAN ACADEMIC SESSION: WINTER 2025

Discipline: Modern Office Management		Semester : 5 th	Name of the Teaching Faculty: Sri Rajani Kanta Choudhury, Sr.Lect.		
			THEORY		
Subject: Entrepreneurship			From date: 14/07/2025 to 15/11/2025 No. of weeks: -15(excluding holidays)		
WEEK	No. of classes/week- 5	CHAPTER/UNIT	THEORY		
1 ST	1ST	UNIT-I	Meaning		
	2ND		Element		
	3RD		Determinants		
	4TH		Importance		
	5TH		Importance		
2 ND	1ST	INTRODUCTION TO ENTREPRENEURSHIP	Creative behavior		
	2ND		Creative response to the society’s problems and at work		
	3RD		Dimension of entrepreneurship		
	4TH		Intrapreneurship		
	5TH		Technopreneurship		
3 RD	1ST			Cultural entrepreneurship	
	2ND			International entrepreneurship	
	3RD			Netpreneurship	
	4TH			ecopreneurship	
	5TH			Social entrepreneurship	
4 TH	1ST		UNIT-II	Concept of business groups	
	2ND			Role of business house	
	3RD			Role of business house	
	4TH			Family business in India	

	5TH	Entrepreneurship And micro, small and medium enterprise	Contemporary role models in India
5 TH	1ST		Contemporary role models in India
	2ND		Business philosophy
	3RD		Business philosophy
	4TH		Behavioural orientations
	5TH		Behavioural orientations
6 TH	1ST		Conflicts in business
	2ND		Conflicts in business
	3RD		Resolution
	4TH		Resolution
	5TH		Class test
7 TH	1ST	UNIT-III SUSTAINABILITY OF ENTREPRENEURSHIP	Public system of simulation
	2ND		Private system of simulation
	3RD		Support of entrepreneurship
	4TH		Sustainability of entrepreneurship
	5TH		Requirement
8 TH	1ST		Availability
	2ND		Access to finance
	3RD		Marketing assistance
	4TH		Technology and industrial accommodation
	5TH		Role of industries, entrepreneur's association
9 TH	1ST		Role of business incubators
	2ND		Functions of business incubators
	3RD		Angel investors
	4TH		Venture capital
	5TH		Private equity fund
10 TH	1ST	UNIT-IV SOURCE OF BUSINESS IDEAS AND TESTS OF FEASIBILITY	Significance of writing the business plan
	2ND		Contents of business plan
	3RD		Designing business process
	4TH		Location
	5TH		Control
11 TH	1ST		Operation
	2ND		Planning
	3RD		Layout
	4TH		Preparation of project report
	5TH		Preparation of project report
12 TH	1ST		Project submission, presentation

	2ND		Appraisal
	3RD		External agencies
	4TH		Financial institutions
	5TH		Nonfinancial institutions
13TH	1ST	UNIT-V BUSINESS RISK AND INDUSTRIAL SICKNESS	Introduction of business risk
	2ND		Meaning of business risk
	3RD		Concept of business risk
	4TH		Types of business risk
	5TH		Insurance coverage of risks
14TH	1ST		Types of insurance
	2ND		Principles of insurance
	3RD		Industrial sickness
	4TH		Causes of sickness
	5TH		Symptoms of sickness
15TH	1ST		Remedial measures
	2ND		Revival of sickness
	3RD		Government policies on revival of sickness
	4TH		Revision
	5TH		Revision



Signature of the faculty