

TEACHING PLAN

(July, 2025 to November, 2025)

Name of the Teacher: Meghna

Subject: Monetary Economics

Class: B. Com. 3rd Sem.

1st week	Introduction to Banking and Money: Meaning, Nature, and Importance of Money
2nd week	Functions of Money – Primary, Secondary, and Contingent Functions
3rd week	Quantity Theory of Money – Fisher’s Equation of Exchange
4th week	Cambridge Equation of Money – Comparison with Fisher’s Theory
5th week	Demand for and Supply of Money – Concept and Determinants
6th week	Factors Affecting Demand for Money
7th week	Money Creation Process – Credit Creation by Commercial Banks
8th week	Credit Control – Quantitative and Qualitative Methods
9th week	Recent Reforms in Indian Banking Sector
10th week	Meaning and Functions of Central Bank
11th week	Monetary Policy – Objectives and Instruments
12th week	Role of Central Banks in Developed and Developing Countries
13th week	Overview of Indian Banking System
14th week	Functions and Significance of Commercial Banks
15th week	Co-operative Banks – Structure and Role
16th week	Regional Rural Banks (RRBs) and Their Importance
17th week	Land Development Banks – Role in Rural Credit
18th week	Comprehensive Revision and Test

TEACHING PLAN

(July, 2025 to November, 2025)

Name of the Teacher: Meghna

Subject: Basics of Corporate Accounting

Class: BCA 3rd Sem.

1st week	Introduction to Corporate Accounting: Meaning, Objectives, and Importance of Share Capital
2nd week	Types of Share Capital – Equity & Preference Shares
3rd week	Issue of Shares – at Par, Premium, and Discount
4th week	Forfeiture and Re-issue of Shares
5th week	Buyback of Shares: Meaning, Legal Provisions, and Accounting Treatment
6th week	Debentures: Meaning, Classification, and Issue of Debentures
7th week	Redemption of Debentures: Meaning, Conditions, and Methods
8th week	Sources of Finance for Redemption of Debentures
9th week	Revision and Practice on Debenture Accounting
10th week	Goodwill: Meaning, Features, and Classification
11th week	Valuation of Goodwill: Average Profit, Super Profit, and Capitalization Methods
12th week	Valuation of Shares: Meaning, Objectives, Determinants
13th week	Valuation Methods: Net Asset, Yield, and Fair Value
14th week	Introduction to Final Accounts of Companies
15th week	Preparation of Income Statement (Statement of Profit and Loss)
16th week	Preparation of Balance Sheet (Vertical Format)
17th week	Analysis and Interpretation of Final Accounts
18th week	Comprehensive Revision and Class Test

TEACHING PLAN

(July, 2025 to November, 2025)

Name of the Teacher: Meghna

Subject: Business Statistics

Class: B. Com. 1st Sem.

1st week	Introduction to Statistics – Meaning, Definition, and Scope
2nd week	Need, Functions, and Limitations of Statistics
3rd week	Collection of Data – Primary and Secondary Sources, Methods
4th week	Classification and Tabulation of Data
5th week	Graphical and Diagrammatic Presentation of Data
6th week	Measures of Central Tendency – Mean, Median, Mode
7th week	Mathematical and Fractional Averages
8th week	Measures of Dispersion – Range, Mean Deviation, Standard Deviation
9th week	Measures of Relative Variation – Coefficient of Variation
10th week	Moments – Concept and Calculation (with Sheppard's Correction)
11th week	Skewness – Meaning, Types, and Measures (Karl Pearson & Bowley)
12th week	Kurtosis – Meaning and Calculation
13th week	Index Numbers – Types, Methods of Construction
14th week	Probability – Concept, Importance, and Schools of Thought
15th week	Calculation of Probability: Addition and Multiplication Theorems
16th week	Bayes' Theorem – Concept and Applications
17th week	Mathematical Expectation and Expected Value
18th week	Comprehensive Revision and Evaluation

TEACHING PLAN

(July, 2025 to November, 2025)

Name of the Teacher: Meghna

Subject: Cost Accounting

Class: B.Com 3rd Sem.

1st week	Introduction to Cost Accounting – Meaning, Nature, Scope, and Limitations
2nd week	Concepts of Cost, Cost Centres, Elements of Cost, and Types of Costs
3rd week	Cost of Material – Purchase Procedure, Material Control, and Bin Card
4th week	Inventory Control Techniques – EOQ, ABC, and VED Analysis
5th week	Pricing of Material Issues – FIFO, LIFO, Simple Average, Weighted Average
6th week	Labour Cost – Meaning, Types, and Components
7th week	Idle Time, Overtime, and Labour Turnover
8th week	Labour Cost Control and Incentive Wage Plans
9th week	Overheads – Meaning, Classification, Allocation
10th week	Apportionment and Absorption of Overheads
11th week	Unit Costing – Meaning, Objectives, and Method
12th week	Operating Costing – Concept and Application
13th week	Reconciliation of Cost and Financial Accounts
14th week	Contract Costing – Concept, Features, and Applications
15th week	Process Costing – Meaning and Features
16th week	Process Costing – Preparation of Process Accounts
17th week	Problem Solving from All Units
18th week	Internal Assessment / Presentation