**LESSON PLAN (Feb. 2023)**

Class: M.com ( 4th semester) Name: Dr. Ragini

Subject: Corporate Governance

|  |  |
| --- | --- |
| Month | Topics to be covered |
| February | Corporate governance: Concept, structure and process**;** Corporate governance: An Evolutionary Process**;** Improving the efficiency of corporate governance**;** Corporate governance in India: Issues for consideration. Corporate governance; Globalisation and its position in India.  |
| March | Financial disclosure, Business Ethics and corporate governance**:** Corporate disclosure Practises; Transparency and Business Ethics in Corporate Sector; Role of Audit committee in corporate governance. Board of Directors: Composition of Board of directors & their role; Corporate boards and good governance;  |
| April | Corporate governance in Indian Public enterprises; Corporatization of Agriculture.Banks, Financial Institutions and Corporate governance: Corporate governance in banks; Corporate governance: Contemporary issues in banking industry.  |
| May | Corporate governance in mutual funds; Depository system: a step towards effective corporate governance. |

**LESSON PLAN (Feb. 2023)**

Class: M.com ( 4th semester) Name: Dr. Ragini

Subject: Corporate Tax Planning and Management

|  |  |
| --- | --- |
| Month | Topics to be covered |
| February | Concept of tax planning, avoidance, evasion & management. Requisites of successful tax planning. Tax planning with reference to setting up a new business, form of business organization, locational aspects & nature of business. Computation of total income and tax liability of companies. |
| March | Tax planning and financial management decisions regarding capital structure, dividend policy, inter- corporate dividends & bonus shares.Special Tax Provisions: Tax provisions relating to free trade zones, special economic zones, infrastructure sector and backward areas, tax incentives for exporters. |
| April | Tax Planning and Managerial Decisions: Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy and, shut down or continue decisions.  |
| May | Tax issues and planning in respect of amalgamation of companies, mergers & acquisitions |

**LESSON PLAN (Feb. 2023)**

Class: B.com ( 6th semester)section A and B Name: Dr. Ragini

Subject: Management Accounting

|  |  |
| --- | --- |
| Month | Topics to be covered |
| February | Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting. Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.  |
| March | Cash flow and funds flow statements: need and method of preparing statements Management reporting: need and type of reports. Management information system..  |
| April |  Absorption V/S variable costing: features and income determination, cost volume profit analysis, break- even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.  |
| May | Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.  |