**LESSON PLAN (April 2022)**

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

Subject: Corporate Governance

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| Month | Topics to be covered |
| April | 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.  |
| May | 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;  |
| June | 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.  |
| July | Corporate governance in mutual funds; Depository system: a step towards effective corporate governance. |

**LESSON PLAN (April 2022)**

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

Subject: Management Accounting

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| Month | Topics to be covered |
| April | 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.  |
| May | Cash flow and funds flow statements: need and method of preparing statements Management reporting: need and type of reports. Management information system..  |
| June |  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.  |
| July | Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.  |