

LESSON PLAN
LOGISTICS AND SUPPLY CHAIN MANAGEMENT
BCOM Vith SEM.
Session: 2023-24

05-14/01/24: Logistics Management: Definition of logistics and the concepts of logistics. Logistics Activities: Functions of the logistics system – transportation.

15-21/01/24: Functions of the logistics system: Warehousing, order processing, information handling and procurement.

22-28/01/24: Materials Management: Materials management functions and control, inventory management in logistics system.

29-31/01/24: Inventory decision-making,

01-04/02/24: MRP, MRP II systems, multi-echelons.

05-11/02/24: Solution of doubts in discussed topics(Unit-I), Assignment I and Unit Test I

12-18/02/24: Logistics Customer Service, Modeling logistics systems, Simulation of logistic systems.

19-25/02/24: Cost effective distribution strategies, Value of information in logistics.

26-29/02/24: E-logistics, Risk pooling effect.

01-10/03/24: International and global issues in logistics, Integrated functional activities in logistics, Role of government in international logistics and Principal characteristics of logistics in various countries and regions.

11-17/03/24: Supply Chain Management (SCM): Definition, meaning, Scope & Importance of Supply Chain Management, Key drivers of the SCM.

18-22/03/24: Features of Supply Chain Management, solution of doubts in 2nd unit, Assignment II and Unit Test II

23-31/03/24: Revision of topics discussed in the class at home(Holi Vacation)

01-08/04/24: Supply Chain Network – 1st Tier, 2nd Tier Suppliers and Customers; Customer Service Dimension (Seven “R” Principles, Service after sale, Customer delight)

09-15/04/24: Control, Planning & Managing Inventories; Warehouse Management (Receipt, issue, storage and preservation, stock verification, In bound and out bound distribution operations).

16-22/04/24: Order Management; Competitive advantage through logistics and supply chain management; Responsive Supply Chain.

23-30/04/24: Solutions of doubts in all topics discussed in the class. Home exam of this paper.

Lesson Plan
Management Accounting
Bcom VIth Sem.
Session:2023-24

05-14/01/24: Meaning, nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting.

15-21/01/24: Cost control, cost reduction, cost management, Solutions of queries and doubts from discussed topics.

22-28/01/24: Budgeting and budgetary control: concept of budget and budgetary control objectives, merits, and limitations, budget administration.

29-31/01/24: functional budgets, fixed and flexible budgets, zero base budget.

01-04/02/24: Programme and performance budgets.

05-11/02/24: Ratio analysis Assignment & Unit Test I

12-18/02/24: Standard costing and variance analysis: concept & significance; advantages, limitations and applications.

19-25/02/24: variance analysis – material, labour.

26-29/02/24: Marginal Costing: Absorption versus variable costing- distinctive features and income determination.

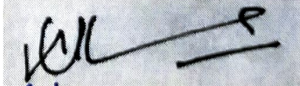
01-10/03/24: cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V Ratio

11-17/03/24: Break-even- point; margin of safety: angle of incidence; determination of cost indifference point.

18-22/03/24: Solutions of queries and doubts from Unit II, Assignment & Unit Test II.

Lesson Plan for Subject Auditing and assurance (B.Com-VI Sem)

Date	Topics
11 jan to 17 jan 24	Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.
18 jan to 24 jan 24	Auditing and Assurance Standards: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India
25 jan to 31 jan 24	Auditing engagement: Audit planning, Audit programme, Control of quality of audit work–Delegation and supervision of audit work
1 feb to 7 feb 2024	Documentation: Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers
8 Feb to 15 feb 24	Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence,
Feb25 to 29 Feb 24	Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation,
1 March to 8 March 24	Re-computation, Analytical review techniques, Representation by management.
9 March to 15 March 2024	Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.
16 march to 24 march 2024	Audit Sampling: Types of sampling, Test checking, Techniques of test checks.
25 march to 31 march 2024	Vouching: Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers, verification of assets and liabilities
1 April to 7 April 2024	Company Audit – Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013.
8 April to 14 April 2024	Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates
15 April to 21 April 24	Special Areas of Audit: Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing
21 April to 30 April 2024	



21/4/24 Dr Sushil Kumar
Assistant Professor