

**LESSON PLAN SESSION 2021-2022**  
**CORPORATE ACCOUNTING (A&B)**

S.No	WEEK	TOPIC	REMARK
1	04.10.2021- 09.10.2021	INTRODUCTION TO CORPORATE ACCOUNTING	
2	11.10.2021- 16.10.2021	SHARE CAPITAL (INTRODUCTION TO COMPANY, SHARE CAPITAL)	
3	18.10.2021- 23.10.2021	PRIVATE PLACEMENT OF SHARES, BOOK BUILDING PROCESS	
4	25.10.2021- 30.10.2021	JOURNAL ENTRIES REGARDING ISSUE OF SHARE AND BUYBACK,	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021- 13.11.2021	ISSUE OF RIGHT SHARES AND BONUS SHARES	
6	15.11.2021- 20.11.2021	ISSUE OF DEBENTURES (TYPES AND PROCESS)	
7	22.11.2021- 27.11.2021	RIGHT OFF PROCESS OF DISCOUNT ON DEBENTURE	
8	01.12.2021- 04.12.2021	REDEMPTION OF DEBENTURE	
9	06.12.2021- 11.12.2021	TYPES OF REDEMPTION OF DEBENTURE	
10	13.12.2021- 18.12.2021	VALUATION OF GOODWILL	
11	20.12.2021- 25.12.2021	METHODS OF VALUATION OF GOODWILL	
12	27.12.2021- 31.12.2021	VALUATION OF SHARES	
13	03.01.2022- 08.01.2022	METHODS OF VALUATION	
14	10.01.2022- 15.01.2022	PROFIT AND LOSS BEFORE AND AFTER INCORPORATION	
15	17.01.2022- 22.01.2022	FINAL ACCOUNTS OF COMPANY	
16	24.01.2022- 29.01.2022	REVISION	
17	01.02.2022- 05.02.2022	REVISION	
18	07.02.2022- 12.02.2022	REVISION	
19	14.02.2022	Examination	

LESSON PLAN  
SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR  
SUBJECT : CORPORATE ACCOUNTING  
CLASS : B.COM 2ND YEAR 4<sup>th</sup> SEM (A&B)

WEEKS	CONTENT
March	INTRODUCTION TO CORPORATE ACCOUNTING
WEEK 3	INTERNAL RECONSTRUCTION, OBJECTIVE, METHODS, REDUCTION OF SHARE CAPITAL AND ITS PROCEDURE
WEEK 4	EXTERNAL RECONSTRUCTION AND ACQUISITIONS
April	
WEEK 1	AMALGAMATION, ABSORPTION AND RECONSTRUCTION (MERGER AND PURCHASE)
WEEK 2	PURCHASE CONSIDERATION METHOD AND PREPARATION OF BOOKS OF ACCOUNT
WEEK 3	LIQUIDATION OF A COMPANY, MEANING AND METHODS
WEEK 4	PREPARATION OF LIQUIDATOR FINAL STATEMENT OF ACCOUNT, LIST OF CONTRIBUTORS
MAY	
WEEK 1	FINANCIAL REPORTING FOR FINANCIAL INSTITUTIONS. TYPES OF FINANCIAL INSTITUTIONS
WEEK 2	NON- BANKING FINANCIAL INSTITUTION AND ITS REPORTING
WEEK 3	FINAL ACCOUNTS OF BANKING COMPANIES. BANK BOOK KEEPING AND WORKING
WEEK 4	SLIP SYSTEM: TELLER SYSTEM ADVANTAGES AND DISADVANTAGES
June	
WEEK 1	SCHEDULES OF PROFIT AND LOSS, SCHEDULES OF BALANCE SHEET
WEEK 2	LEGAL DEFINITION AND REQUIREMENT ADVANTAGES AND DISADVANTAGES, CONSOLIDATED FINANCIAL STATEMENT IN CASE OF PARTLY AND WHOLLY OWNED SUBSIDIARY
WEEK 3	ACCOUNTS OF HOLDING COMPANIES
WEEK 4	REVISION

**LESSON PLAN SESSION 2021-2022**  
**INTERNATIONAL BUSINESS ENVIRONMENT (A&B)**

S.No	WEEK	TOPIC	REMARK
1	04.10.2021-09.10.2021	INTRODUCTION TO INTERNATIONAL BUSINESS ENVIRONMENT	
2	11.10.2021-16.10.2021	RECENT GLOBAL TRENDS IN INTERNATIONAL TRADE AND FINANCE; DIMENSIONS AND MODES OF IB; STRUCTURE OF IB ENVIRONMENT; BARRIERS TO IB	
3	18.10.2021-23.10.2021	RISK IN IB; MOTIVES FOR INTERNATIONALIZATION OF FIRMS; ORGANIZATIONAL STRUCTURE FOR IB	
4	25.10.2021-30.10.2021	WORLD TRADING SYSTEM AND IMPACT OF WTO; EXCHANGE RATE SYSTEMS; GLOBAL FINANCIAL SYSTEM;	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021-13.11.2021	INTERNATIONAL BUSINESS INFORMATION AND COMMUNICATION.	
6	15.11.2021-20.11.2021	FOREIGN MARKET ENTRY STRATEGIES; DECISIONS; TYPES AND MOTIVES FOR FOREIGN COLLABORATION;	
7	22.11.2021-27.11.2021	COUNTRY EVALUATION AND SELECTION; FACTORS AFFECTING FOREIGN INVESTMENT	
8	01.12.2021-04.12.2021	IMPACT OF FDI ON HOME AND HOST COUNTRIES;	
9	06.12.2021-11.12.2021	CONTROL MECHANISMS IN IB.	
10	13.12.2021-18.12.2021	DECISIONS CONCERNING GLOBAL MANUFACTURING AND MATERIAL MANAGEMENT; OUTSOURCING FACTORS	
11	20.12.2021-25.12.2021	PRODUCT AND BRANDING DECISIONS; MANAGING DISTRIBUTION CHANNELS; INTERNATIONAL PROMOTION MIX AND PRICING DECISIONS	
12	27.12.2021-31.12.2021	MANAGING GLOBAL SUPPLY CHAINS, MECHANISM OF INTERNATIONAL TRADE	
13	03.01.2022-08.01.2022	COUNTER TRADE PRACTICES; TRANSACTIONS.	
14	10.01.2022-15.01.2022	HARMONIZING ACCOUNTING DIFFERENCE ACROSS COUNTRIES;	
15	17.01.2022-22.01.2022	CURRENCY TRANSLATION METHODS FOR CONSOLIDATING FINANCIAL STATEMENTS	
16	24.01.2022-29.01.2022	INTERNATIONAL STAFFING DECISIONS; COMPENSATION AND PERFORMANCE APPRAISAL OF EXPATRIATE STAFF.	
17	01.02.2022-05.02.2022	THE LESSARD-LORANGE MODEL, CROSS CULTURAL CHALLENGES IN IB, ETHICAL DILEMMAS AND SOCIAL RESPONSIBILITY ISSUES	
18	07.02.2022-12.02.2022	REVISION	
19	14.02.2022	Examination	

LESSON PLAN  
SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR  
SUBJECT : INTERNATIONAL MARKETING  
CLASS : B.COM 3rd YEAR 6<sup>th</sup> SEM (A&B)

WEEKS	CONTENT
March	<b>International Marketing:</b>
WEEK 3	Nature and Concept Domestic Vs International Marketing;
WEEK 4	Opportunities and Challenges for marketing in International Environment
April	<b>Product Planning and Pricing:</b>
WEEK 1	Foreign market selection and entry modes.
WEEK 2	International product life cycle research and information's
WEEK 3	Product designing and packaging; Pricing process and methods
WEEK 4	International price quotations and payment terms.
May	<b>International Distribution:</b>
WEEK 1	Channel structure and selection decisions
WEEK 2	Managing channel conflicts
WEEK 3	Selection and appointment of foreign sales agents
WEEK 4	Basic export procedure and documentation.
June	<b>Product Promotion:</b>
WEEK 1	Methods of International product Promotion
WEEK 2	Challenges in International Advertising and Media Strategy
WEEK 3	Web marketing, Organizing trade fairs and exhibitions
WEEK 4	REVISION

**LESSON PLAN SESSION 2021-2022**  
**CORPORATE LAW (A&B)**

<b>S.No</b>	<b>WEEK</b>	<b>TOPIC</b>	<b>REMARK</b>
1	04.10.2021-09.10.2021	Company- Meaning and Characteristics; Features of company.	
2	11.10.2021-16.10.2021	Types of companies, advantages and disadvantages of incorporation	
3	18.10.2021-23.10.2021	Lifting of corporate veil.	
4	25.10.2021-30.10.2021	Formation of Company: - Promotion of company; Functions of promoter; importance of promoter.	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021-13.11.2021	Promoter's remuneration; legal status of Promoter , Rights of promoters;	
6	15.11.2021-20.11.2021	Duties of promoters; Liabilities of promoters;	
7	22.11.2021-27.11.2021	Prospectus: - definition; Public offer, contents;	
8	01.12.2021-04.12.2021	Misleading prospectus and its consequences	
9	06.12.2021-11.12.2021	Pre- incorporation contracts	
10	13.12.2021-18.12.2021	Incorporation and commencement of Business	
11	20.12.2021-25.12.2021	Memorandum of Association: - Meaning; importance;	
12	27.12.2021-31.12.2021	Clauses of memorandum of association and their Alteration	
13	03.01.2022-08.01.2022	Doctrine of Ultra- virus	
14	10.01.2022-15.01.2022	Articles of Association: - Meaning; contents; Scope and alteration	
15	17.01.2022-22.01.2022	Alteration of articles of association; constructive notice	
16	24.01.2022-29.01.2022	Doctrine of indoor management.	
17	01.02.2022-05.02.2022	Borrowing Powers; Debentures and Charges	
18	07.02.2022-12.02.2022	REVISION	
19	14.02.2022	Examination	

LESSON PLAN  
SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR  
SUBJECT : CORPORATE LAW  
CLASS : B.COM 2ND YEAR 4<sup>th</sup> SEM (A&B)

WEEKS	CONTENT
March	
WEEK 3	Depository System –meaning and importance; Paperless Trading – Benefits and Procedure; Need for educating investors
WEEK 4	Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares
April	
WEEK 1	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital.
WEEK 2	Further issue of share capital; Rights of pre-emption of shares
WEEK 3	Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership;
WEEK 4	Termination of membership; Rights and Liabilities of members.
May	
WEEK 1	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders
WEEK 2	Annual general meeting; Extra-ordinary general meeting; meetings of board of directors;
WEEK 3	Proxy; Voting, Notice, Agenda and Minutes of meetings
WEEK 4	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors
June	
WEEK 1	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up;
WEEK 2	Powers and Duties of company Liquidator, consequences of winding up.
WEEK 3	REVISION
WEEK 4	REVISION

**LESSON PLAN SESSION 2021-2022****Business Management I****(Dr. Ram Niwas)****Odd Sem**

<b>S.No</b>	<b>WEEK</b>	<b>TOPIC</b>	<b>REMARK</b>
1	04.10.2021- 09.10.2021	Business: concept	
2	11.10.2021- 16.10.2021	Nature and spectrum of business activities	
3	18.10.2021- 23.10.2021	Business system, business objectives	
4	25.10.2021- 30.10.2021	Management: Introduction, concept	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021- 13.11.2021	Nature, process and significance	
6	15.11.2021- 20.11.2021	Development of Management Thought	
7	22.11.2021- 27.11.2021	Classical and Neo-Classical systems	
8	01.12.2021- 04.12.2021	Contingency approaches	
9	06.12.2021- 11.12.2021	Planning: concept, types and process	
10	13.12.2021- 18.12.2021	Decision Making: concept and process, Management by Objectives	
11	20.12.2021- 25.12.2021	Corporate Planning and Strategic Formulation	
12	27.12.2021- 31.12.2021	Organizing: concept, nature, process and significance	
13	03.01.2022- 08.01.2022	Authority and Responsibility relationship	
14	10.01.2022- 15.01.2022	Centralization and Decentralization	
15	17.01.2022- 22.01.2022	Departmentation, Firms of Organizing structure	
16	24.01.2022- 29.01.2022	Revision and Practice Test - chapter wise	
17	01.02.2022- 05.02.2022	Revision and Practice Test - chapter wise	
18	07.02.2022- 12.02.2022	Revision and Practice Test - chapter wise	
19	14.02.2022	Examination	

**LESSON PLAN SESSION 2021-2022**  
**Business Regulatory Framework I**  
**(Dr. Ram Niwas)**  
**Odd Sem**

S.No	WEEK	TOPIC	REMARK
1	04.10.2021-09.10.2021	Indian Contract Act: - Valid contract and its elements; Void and voidable agreements; Void and illegal agreements;	
2	11.10.2021-16.10.2021	Offer and acceptance; Contractual capacity of parties; Free consent of parties;	
3	18.10.2021-23.10.2021	Lawful consideration and object; Agreements expressly declared as void.	
4	25.10.2021-30.10.2021	Contingent Contracts: - Quasi contracts; Discharge of contracts:	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021-13.11.2021	Methods of discharge of contracts; Consequences of Breach of contracts.	
6	15.11.2021-20.11.2021	Contract of Indemnity and guarantee: - Elements of contract of Indemnity;	
7	22.11.2021-27.11.2021	Rights of Indemnity Holder and indemnifier Guarantee:	
8	01.12.2021-04.12.2021	features of contract of guarantee; Rights and Liabilities of surely;	
9	06.12.2021-11.12.2021	Discharge of surety; Difference between contract of indemnity and Guarantee.	
10	13.12.2021-18.12.2021	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment,	
11	20.12.2021-25.12.2021	Duties and rights of bailor and bailee. Essentials of pledge,	
12	27.12.2021-31.12.2021	who may pledge, Rights and Duties of Pawnor and pawnee	
13	03.01.2022-08.01.2022	Consumer protection Act 1986:	
14	10.01.2022-15.01.2022	- Salient features of consumer Protection Act; Rights of consumers;	
15	17.01.2022-22.01.2022	consumer Protection councils;	
16	24.01.2022-29.01.2022	Consumer disputes redressal machinery.	
17	01.02.2022-05.02.2022	Revision and Practice Test - chapter wise	
18	07.02.2022-12.02.2022	Revision and Practice Test - chapter wise	
19	14.02.2022	Examination	



<b>Lesson plan: session 2021-22</b>
<b>Name of the Assistant Professor: Class: B. Com. IInd Semester</b>
<b>Subject : Business Management II</b>
<b>Week (21-03-22 to 26-03-22)</b>
Staffing: Concept, Nature and Scope
<b>Week 2 (28-03-22 to 02-04-22)</b>
Recruitment and Selection
<b>Week 3 (04/04/22-09/04/22)</b>
Training of Employees
<b>Week 4 ( 11/04/22-16/04/22)</b>
Motivation: Concept, Nature and Importance
<b>Week 5 (18/04/22-23/04/22)</b>
Motivation Theories: Maslow, Herzber, Macgregor and Quchi
<b>Week 6 (25/04/22-30/04/22)</b>
Financial and Non-Financial Incentives
<b>Week 7 (02/05/22-07/05/22)</b>
Classical and Neo-classical Systems, Contingency Approaches
<b>Week 8 (09/05/22-14/05/22)</b>
Communication: Concept, Nature, Types and Process
<b>Week 9 (16/05/22-21/05/22)</b>
Communication: Barriers and Remedies

<b>Week 10 (23/05/22-28/05/22)</b>
Control: Concept, Process and Techniques
<b>Week 11 (30/05/22-04/06/22)</b>
Effective Control System
<b>Week 12 (06/06/22-11/06/22)</b>
Management of Change: Concept, Nature
<b>Week 13 (13/06/22-18/06/22)</b>
Process of Planned Change
<b>Week 14 (20/06/22-25/06/22)</b>
Resistance to Change
<b>Week 15 (27/06/22-02/07/22)</b>
Emerging Horizons of Management in Changing Environment

<b>Lesson plan: session 2021-22</b>
<b>Name of the Assistant Professor: Class: B. Com. IV<sup>th</sup> Semester</b>
<b>Subject : Secretarial Practice</b>
<b>Week (21-03-22 to 26-03-22)</b>
Meaning, definitions and functions of a company secretary
<b>Week 2 (28-03-22 to 02-04-22)</b>
Duties and responsibilities of a company secretary
<b>Week 3 (04/04/22-09/04/22)</b>
Powers and appointment procedure of a company secretary
<b>Week 4 ( 11/04/22-16/04/22)</b>
Qualifications and disqualifications of a company secretary
<b>Week 5 (18/04/22-23/04/22)</b>
Position and removal of a company secretary
<b>Week 6 (25/04/22-30/04/22)</b>
Duties of Secretary regarding formation of M/A & their alterations.
<b>Week 7 (02/05/22-07/05/22)</b>
Duties of Secretary regarding formation of A/A & their alterations.
<b>Week 8 (09/05/22-14/05/22)</b>
Duties of secretary regarding issue of share certificate, share warrant
<b>Week 9 (16/05/22-21/05/22)</b>
Duties of secretary regarding share stock, calls-in-arrear, forfeiture and re-issue of shares

<b>Week 10 (23/05/22-28/05/22)</b>
Duties of secretary regarding transfer and transmission of shares.
<b>Week 11 (30/05/22-04/06/22)</b>
Duties of secretary regarding meetings, Requisites of a valid meeting
<b>Week 12 (06/06/22-11/06/22)</b>
Secretarial duties regarding meetings of shareholders
<b>Week 13 (13/06/22-18/06/22)</b>
Meetings of Board of directors
<b>Week 14 (20/06/22-25/06/22)</b>
Company secretary and motion & resolution.
<b>Week 15 (27/06/22-02/07/22)</b>
Company secretary and voting & proxy.

**LESSON PLAN SESSION 2021-2022**  
**Odd Sem Retailing 3<sup>rd</sup> sem**

S.No	WEEK	TOPIC	REMARK
1	04.10.2021- 09.10.2021	Introduction: Meaning, nature, scope,	
2	11.10.2021- 16.10.2021	importance, growth and present size.	
3	18.10.2021- 23.10.2021	Career option in retailing; Technology induction in retailing;	
4	25.10.2021- 30.10.2021	Future of retailing in India	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021- 13.11.2021	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories	
6	15.11.2021- 20.11.2021	Wheel of retailing; Traditional retail formats vs. modern retail formats in India;	
7	22.11.2021- 27.11.2021	<b>Store and non-store based formats;</b>	
8	01.12.2021- 04.12.2021	<b>Cash and carry business - Meaning, nature and scope;</b>	
9	06.12.2021- 11.12.2021	Retailing models – Franchiser - franchisee,	
10	13.12.2021- 18.12.2021	Wheel of retailing and retailing life cycle;	
11	20.12.2021- 25.12.2021	<b>Co-operation and conflict with other retailers.</b>	
12	27.12.2021- 31.12.2021	<b>Management of Retailing Operations:</b>	
13	03.01.2022- 08.01.2022	Retailing management and "the total performance model;	
14	10.01.2022- 15.01.2022	Functions of retail management; Strategic retail management process.	
15	17.01.2022- 22.01.2022	Retail planning - importance and process	
16	24.01.2022- 29.01.2022	Developing retailing strategies, objectives,	
17	01.02.2022- 05.02.2022	action plans, pricing strategies and location strategies.	
18	07.02.2022- 12.02.2022	Revision	
19	14.02.2022	Examination	

**LESSON PLAN SESSION 2021-2022**  
**Odd Sem Income Tax , Bcom 5<sup>th</sup>**

S.No	WEEK	TOPIC	REMARK
1	04.10.2021- 09.10.2021	Income Tax: An introduction and Important Definitions	
2	11.10.2021- 16.10.2021	Income Tax: An introduction and Important Definitions	
3	18.10.2021- 23.10.2021	Income Tax: An introduction and Important Definitions	
4	25.10.2021- 30.10.2021	Agriculture Income	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021- 13.11.2021	Agriculture Income	
6	15.11.2021- 20.11.2021	Residential status	
7	22.11.2021- 27.11.2021	Residential status	
8	01.12.2021- 04.12.2021	incidence of Tax Liability	
9	06.12.2021- 11.12.2021	Exempted incomes	
10	13.12.2021- 18.12.2021	Income from Salaries	
11	20.12.2021- 25.12.2021	Income from Salaries (including retirement benefits);	
12	27.12.2021- 31.12.2021	Income from House property	
13	03.01.2022- 08.01.2022	Profits and Gains from Business or Profession	
14	10.01.2022- 15.01.2022	Depreciation; Capital Gains	
15	17.01.2022- 22.01.2022	Income from other sources	
16	24.01.2022- 29.01.2022	clubbing of incomes & aggregation of incomes, set off and carry forward of losses	
17	01.02.2022- 05.02.2022	Deductions to be made in computing total income	
18	07.02.2022- 12.02.2022	Class test	
19	14.02.2022	Examination	

**LESSON PLAN SESSION 2021-2022****Odd Sem cost accounting**

<b>S.No</b>	<b>WEEK</b>	<b>TOPIC</b>	<b>REMARK</b>
1	04.10.2021- 09.10.2021	Cost Accounting : Meaning, Features, Scope	
2	11.10.2021- 16.10.2021	Techniques, Methods, Objectives, Importance and Limitations.	
3	18.10.2021- 23.10.2021	Costing; cost accountancy; cost centres and profit centres	
4	25.10.2021- 30.10.2021	Difference and similarities of cost accounting system with financial accounting system.	
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>	
5	08.11.2021- 13.11.2021	Cost: main elements and types	
6	15.11.2021- 20.11.2021	Material Control: Meaning and objectives of material control	
7	22.11.2021- 27.11.2021	material purchase procedure, fixation of inventory levels-	
8	01.12.2021- 04.12.2021	reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues	
9	06.12.2021- 11.12.2021	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,	
10	13.12.2021- 18.12.2021	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System.	
11	20.12.2021- 25.12.2021	Incentive Wage plans – Individual plans and group plans.	
12	27.12.2021- 31.12.2021	Overheads : Meaning and Types	
13	03.01.2022- 08.01.2022	Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.	
14	10.01.2022- 15.01.2022	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.	
15	17.01.2022- 22.01.2022	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.	
16	24.01.2022- 29.01.2022	Revision	
17	01.02.2022- 05.02.2022	Revision	
18	07.02.2022- 12.02.2022	Class test	
19	14.02.2022	Examination	

**Lesson plan: session 2021-22 even**

**Name of the Assistant Professor: Class: bcom vi sem**

**Subject : cost accounting**

**Week (21-03-22 to 26-03-22)**

**Process Costing : Meaning; Uses; Preparation of process account**

**Week 2**

**(28-03-22to 02-04-22)**

Treatment of Normal Wastage,  
Abnormal Wastage, Abnormal Effectiveness;

**Week 3 (04/04/22-09/04/22)**

Treatment of opening and closing stock (Excluding Work  
in Progress):

**Week 4 ( 11/04/22-16/04/22)**

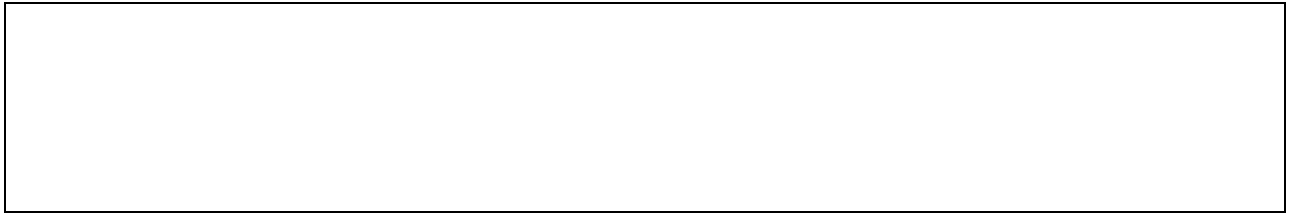
Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter  
process profits

**Week 5 (18/04/22-23/04/22)**



<b>Week 6</b>	<b>(25/04/22-30/04/22)</b>
Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract.	
<b>Week 7</b>	<b>(02/05/22-07/05/22)</b>
Job and batch costing	
<b>Week 8</b>	<b>(09/05/22-14/05/22)</b>
Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool,	
<b>Week 9</b>	<b>(16/05/22-21/05/22)</b>
limitations of budgetary control, forecasts and budgets, installation of budgetary control system,	
<b>Week 10</b>	<b>(23/05/22-28/05/22)</b>
classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.	
<b>Week 11</b>	

<b>(30/05/22-04/06/22)</b>
<b>Standard Costing : meaning, limitations, standard costs and budgeted costs,</b>
<b>Week 12</b> <b>(06/06/22-11/06/22)</b>
determination of standard cost, cost variances, direct material and direct labour only.
<b>Week 13</b> <b>(13/06/22-18/06/22)</b>
Marginal Costing and Profit planning: Marginal costing, Absorption costing,
<b>Week 14</b> <b>(20/06/22-25/06/22)</b>
Marginal cost, Cost  volume Profit analysis
<b>Week 15</b> <b>(27/06/22-02/07/22)</b>
BEP Analysis, Key factor, BE chart, angle of incidence, BEP Analysis, Key factor, BE chart, angle of incidence



<b>Lesson plan: session 2021-22 even</b>  <b>Name of the Assistant Professor: Class: bcom vi sem</b>  <b>Subject : income tax</b>
<b>Week (21-03-22 to 26-03-22)</b>
<b>Rebate &amp; Relief of Tax</b>
<b>Week 2</b> <b>(28-03-22to 02-04-22)</b>
computation of Total income and Tax liability of individuals
<b>Week 3 (04/04/22-09/04/22)</b>
Filling and Filing of return (ITR – I )
<b>Week 4 ( 11/04/22-16/04/22)</b>
Filling and Filing of return( II)
<b>Week 5 (18/04/22-23/04/22)</b>
Assessment of Hindu Undivided Families

<b>Week 6</b> (25/04/22-30/04/22)
Assessment of Firms
<b>Week 7 (02/05/22-07/05/22)</b>
<b>Association of Persons</b>
<b>Week 8</b> (09/05/22-14/05/22)
Income Tax authorities & their powers
<b>Week 9</b> (16/05/22-21/05/22)
procedure for assessment
<b>Week 10</b> (23/05/22-28/05/22)
Deduction of Tax at Source (TDS)
<b>Week 11</b> (30/05/22-04/06/22)
advance payment of tax
<b>Week 12</b> (06/06/22-11/06/22)

Recovery & refund of tax
<b>Week 13</b> <b>(13/06/22-18/06/22)</b>
appeals & revision
<b>Week 14</b> <b>(20/06/22-25/06/22)</b>
offences & prosecutions
<b>Week 15</b> <b>(27/06/22-02/07/22)</b>
Revision

<b>Lesson plan: Session 2021-22 , Even Semester</b>	
<b>Name of the Assistant Professor: Class:</b>	
<b>Subject : FINANCIAL MANAGEMENT</b>	
<b>Week1 (21-03-22 to 26-03-22)</b>	
Nature of Financial Management: Scope of Finance, Fin. Functions	
<b>Week 2</b> <b>(28-03-22to 02-04-22)</b>	
Profit maximization Vs. Wealth Maximization, Objectives of F.M.	
<b>Week 3 (04/04/22-09/04/22)</b>	
Financial Planning	
<b>Week 4 ( 11/04/22-16/04/22)</b>	
Working Capital Management, Meaning, Nature & Planning	
<b>Week 5 (18/04/22-23/04/22)</b>	
Permanent and variable working capital,balanced working position	
<b>Week 6 (25/04/22-30/04/22)</b>	
Issues of working capital management	
<b>Week 7 (02/05/22-07/05/22)</b>	
Management of cash, marketable securities	
<b>Week 8 (09/05/22-14/05/22)</b>	
Receivable management	
<b>Week 9 (16/05/22-21/05/22)</b>	
Cost of Capital	
<b>Week 10 (23/05/22-28/05/22)</b>	
Capitalization	

<b>Week 11(30/05/22-04/06/22)</b>
Leverage analysis: operating, financial and composite
<b>Week 12 (06/06/22-11/06/22)</b>
Capital Structure: Theories and policy
<b>Week 13 (13/06/22-18/06/22)</b>
NOI Approach, MM Hypothesis without tax
<b>Week 14 (20/06/22-25/06/22)</b>
Capital structure: Planning and policy
<b>Week 15 (27/06/22-02/07/22)</b>
Dividend Theory and policy



**Lesson plan: Session 2021-22 , Even Semester****Name of the Assistant Professor: Class:****Subject : FINANCIAL ACCOUNT****Week (21-03-22 to 26-03-22)**

Introduction to hire purchase system, Accounting records under hire purchase, Calculation of cash price, Numerical

**Week 2 (28-03-22 to 02-04-22)**

Calculation of interest – inverse progressive method, Product method, Numerical After sale services, Repossession of goods due to non -payment of installment, numerical

**Week 3 (04/04/22-09/04/22)**

Transfer of asset to third party, Sale of asset by higher purchaser Purchase through financial institutions , Goods of small value Installment payment system, Numerical

**Week 4 ( 11/04/22-16/04/22)**

Branch accounts, Branch account by direct method, Numerical

**Week 5 (18/04/22-23/04/22)**

Branch account with petty cash with imprest system, Branch account with final account method, Numerical Memorandum branch stock account, Stock and debtor system of branch account, Numerical, Wholesale branch account, Numerical

**Week 6 (25/04/22-30/04/22)**

Incorporation entries in the books of head office, Numerical, Treatment of in transit items

**Week 7 (02/05/22-07/05/22)**

Foreign branches-conversion of trial balance, Numerical Test-1, Departmental accounts, General P&L and balance sheet Numerical

**Week 8 (09/05/22-14/05/22)**

Dissolution of partnership firm , realization account Partner's loan account, capital account, cash and bank account Numerical, Insolvency of a partner

**Week 9 (16/05/22-21/05/22)**

One partner solvent – numerical, Gradual realization of assets and piecemeal distribution, Numerical, Test 2

<b>Week 10 (23/05/22-28/05/22)</b>
Amalgamation of partnership firm, Sale of partnership firm Numerical, Joint venture, Methods of maintaining joint venture records, Joint bank account- numerical
<b>Week 11 (30/05/22-04/06/22)</b>
Underwriting of a shares of company, numerical No separate account of J.V – covertures keep record, numerical Memorandum method, numerical
<b>Week 12 (06/06/22-11/06/22)</b>
Royalty account , Rent and royalty, Journal entries in the books of lessee, Royalty in connection with mines, Half yearly payment of royalty, numerical, Reduction of work due to strike- numerical
<b>Week 13 (13/06/22-18/06/22)</b>
Lockout and receipts of subsidy, Numerical, Sub lease, Numerical
<b>Week 14 (20/06/22-25/06/22)</b>
Royalties – oil wells, Royalties – brick making, Royalties – patents, Copyright royalties, Numerical
<b>Week 15 (27/06/22-02/07/22)</b>
Revision

<b>Lesson plan: Session 2021-22, Odd Semester</b>
<b>Name of the Assistant Professor: Class:</b>
<b>Subject : HRM</b>
<b>Week (21-03-22 to 26-03-22)</b>
An introduction to Human Resource Management
<b>Week 2 (28-03-22to 02-04-22)</b>
Definitions of Human Resource Management (HRM)
<b>Week 3 (04/04/22-09/04/22)</b>
Importance of Human Resource Management (HRM)
<b>Week 4 ( 11/04/22-16/04/22)</b>
Objectives of Human Resource Management (HRM)
<b>Week 5 (18/04/22-23/04/22)</b>
Scope of Human Resource Management (HRM)
<b>Week 6 (25/04/22-30/04/22)</b>
Function of Human Resource Management
<b>Week 7 (02/05/22-07/05/22)</b>
Managerial and Operative Functions
<b>Week 8(09/05/22-14/05/22)</b>
Qualifications of a Human Resource Manager
<b>Week 9(16/05/22-21/05/22)</b>
Qualities of Human Resource manager in our organization
<b>Week 10(23/05/22-28/05/22)</b>
Evolution of Human Recourse Management (HRM) in India
<b>Week 11(30/05/22-04/06/22)</b>
Growth of Human Recourse Management (HRM) in India

<b>Week 12(06/06/22-11/06/22)</b>
Special incentives
<b>Week 13(13/06/22-18/06/22)</b>
Profit sharing
<b>Week 14(20/06/22-25/06/22)</b>
Group Discussion
<b>Week 15(27/06/22-02/07/22)</b>
Revision

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**LESSON PLAN SESSION 2021-2022**

Odd Semester

<b>S.No</b>	<b>WEEK</b>	<b>TOPIC - FINANCIAL ACCOUNT</b>
1	04.10.2021-09.10.2021	Introduction to the subject, Meaning and characteristics of accounting, Functions of accounting ,objectives of, accountancy, Book –keeping and accounting, accountanc, Users of accounting information
2	11.10.2021-16.10.2021	Advantages and limitations of accounting, Attributes of accounting information
3	18.10.2021-23.10.2021	Basic accounting terms , Basis of accounting- cash and accrual
4	25.10.2021-30.10.2021	Accounting principles –concepts, Accounting conventions, Double entry system-stage
	01.11.2021 - 07.11.2021	<b>DIWALI BREAK</b>
5	08.11.2021-13.11.2021	Journal -entries , Types of accounts-rules, Advantages and disadvantages of double entry system
6	15.11.2021-20.11.2021	Ledger, Ledger and books of original entry, Rules of posting, Sub division of journal, Depreciation, Test-1
7	22.11.2021-27.11.2021	Trial balance, Types of errors, Types of errors, Capital and revenue expenditure, Capital and revenue expenditure-illustrations
8	01.12.2021-04.12.2021	Methods of providing depreciation-fixed installment, numerical
9	06.12.2021-11.12.2021	Diminishing balance method Numerical, Trading account , Provisions , Reserves, numerical
10	13.12.2021-18.12.2021	Format of trading account, Profit and loss account, Format of Profit and loss account, Balance sheet, Classification of asset and liabilities, Numerical
11	20.12.2021-25.12.2021	Financial account with adjustment-numerical, Types of errors, Test 2
12	27.12.2021-31.12.2021	Rectification of error- two sided Rectification of error- one sided, Numerical
13	03.01.2022-08.01.2022	Accounts for nonprofit organizations, Receipt and payment account, The income and expenditure account
14	10.01.2022-15.01.2022	Balance sheet, Numerical
15	17.01.2022-22.01.2022	Assignment, Consignment accounts, Consignment accounts-principal terms, Books of consignor, numerical
16	24.01.2022-29.01.2022	financial accounting, Consignment accounts - numerical
17	01.02.2022-05.02.2022	Numerical , Assignment
18	07.02.2022-12.02.2022	Revision
19	14.02.2022	<b>EXAMINATION</b>

**LESSON PLAN SESSION 2021-2022**

Odd Semester

<b>S.No</b>	<b>WEEK</b>	<b>TOPIC - ACCOUNTING FOR MANAGEMENT</b>
1	04.10.2021-09.10.2021	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions
2	11.10.2021-16.10.2021	Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
3	18.10.2021-23.10.2021	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
4	25.10.2021-30.10.2021	Capital Budgeting : Meaning, nature, need, importance
	01.11.2021 - 07.11.2021	Diwali Break
5	08.11.2021-13.11.2021	Capital Budgeting : appraisal methods
6	15.11.2021-20.11.2021	Capital rationing
7	22.11.2021-27.11.2021	Financial planning
8	01.12.2021-04.12.2021	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
9	06.12.2021-11.12.2021	Types of financial analysis, steps involved in financial analysis
10	13.12.2021-18.12.2021	Techniques of financial analysis.
11	20.12.2021-25.12.2021	Ratio Analysis : meaning of ratios, classification of ratios
12	27.12.2021-31.12.2021	Ratio Analysis: advantages and limitations of ratio analysis.
13	03.01.2022-08.01.2022	Profitability ratios
14	10.01.2022-15.01.2022	Balance sheet ratios
15	17.01.2022-22.01.2022	Turnover ratios
16	24.01.2022-29.01.2022	Cash Flow Statement : Meaning, objectives
17	01.02.2022-05.02.2022	Cash Flow Statement : Limitations and accounting procedure
18	07.02.2022-12.02.2022	Revision
19	14.02.2022	<b>EXAMINATION</b>



# GC Kharkhara (Rewari)

## Business environment

2021-2022 Class: B.Com-1 – IST Semester 2020 -21

Paper: BUSINESS ENVIRONMENT

Lesson Plan: EVEN SEM

text here 1

Your text here 2

	Topics to be covered
Week 1	Bussiness Environment,
Week 2	Introduction Analysis and Importance of Bussiness Environment,
Week3	SWOT Analysis
Week 4	Revision
SEPTEMBER	
	Topics to be covered
Week 1	Trends in National Income
Week 2	Trends in Saving and Investment
Week 3	Trends in Industrial development
Week 4	Balance of Trade and BOP
OCTOBER	
	Topics to be covered
Week 1	Unemployment Problems IN India
Week 2	Regional Imbalance
Week 3	Inflation,
Week 4	Industrial sickness
Week 5	Monetary policy
NOVEMBER	
	Topics to be covered
Week 1	Fiscal policy
Week 2	Industrial policy
Week 3	Parallel Economy
Week 4	privatisation
DECEMBER	
Week 1	problem solving classes
Week 2	problem solving classes

Signature of teacher

Head of Department



## GC Kharkhara (Rewari)

**Class: B. Com 1 – IST Semester 2021-22**

**Paper: BUSINESS COMMUNICATION**

**Lesson Plan: ODD SEM**

AUGUS	
	Topics to be covered
Week 1	Basic of communication, process
Week 2	Seven c's and Barriers
Week3	Theories,Ethical context
Week 4	Revision
SEPTEMBER	
	Topics to be covered
Week 1	Bussiness communication at workplace
Week 2	Letter writing
Week 3	Report writing
Week 4	Test and Revision
OCTOBER	
	Topics to be covered
Week 1	Bussiness proposal
Week 2	Modern form of communication
Week 3	Note making,
Week 4	Body language
Week 5	Revision
NOVEMBER	
	Topics to be covered
Week 1	Abstract writing
Week 2	Understanding of gestures
Week 3	Revision
Week 4	Assignments
DECEMBER	
Week 1	problem solving classes
Week 2	problem solving classes

Signature of teacher

Head of Department

## LESSON PLAN SESSION 2020-2021

### Odd Sem.

S.No	WEEK	Business Statistics	REMARK
1	16 July - 20 July	Introduction of Statistics: Origin, Development, Definition, Scope,	
2	22 July -26 July	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement	
3	29 July -03 Aug.	Collection, Classification	
4	05 Aug. - 10 Aug.	Tabulation of primary and secondary data	
5	12 Aug.-17 Aug.	Presentation of data, Central Tendency	
6	19 Aug. -24 Aug.	Partition values; Concept and Measurement	
7	26 Aug. -31 Aug.	Central tendency, Quartiles, Deciles, Percentiles.	
8	02 Sept.- 07 Sept.	Dispersion: Concept and Its absolute as well as relative measures	
9	09 Sept. -14 Sept.	Moments ,Skewness, Kurtosis Moments about any point and about mean and the relationship between them	
10	16 Sept. -21 Sept.	Sheppard's Corrections for Moments, Concept of symmetrical distribution and skewness	
11	23 Sept. -28 Sept.	Measurement of skewness and concept of kurtosis	
12	01 Oct.-05 Oct.	Analysis of Bivariate data: Correlation-concept, scatter diagram, Degree of correlation.	
13	07 Oct.-12 Oct.	Karl Pearson's co-efficient of Correlation and its properties	
14	14 Oct. -19 Oct.	Spearman's rank Correlation, Concurrent deviation method and standard error.	
15	21 Oct.-23 Oct.	Regression: Meaning and Definition, Difference between Correlation and Regression	
	24 Oct. -30 Oct.	DIWALI BREAK	DIWALI BREAK
16	04 Nov.-09 Nov.	Principle of least squares and fitting of a line of best fit to the given data, Regression lines	
17	11 Nov.- 16 Nov.	Properties of regression Co-efficient and Regression lines	
18	19 Nov. onwards	<b>EXAMINATION</b>	
19	20 Dec. -31 Dec.	<b>WINTER VACATION</b>	

S.No	WEEK	Business Statistics-I
1	01.01.2020-04.01.2020	Introduction of Index no.
2	06.01.2020-11.01.2020	price Index
3	13.01.2020-18.01.2020	Quqntity index
4	20.01.2020-25.01.2020	TRT test, FRT test, CIRCULAR test Value index
5	27.01.2020-31.01.2020	Test of adequacy, base shifting, splicing, Problems in constructing index no. consumer price index
6	03.02.2020-08.02.2020	Time series and its components, moving average
7	10.02.2020-15.02.2020	Least square method, parabolic and exponential trend
8	17.02.2020-22.02.2020	Computation of seasonal indices by various methods
9	24.02.2020-29.02.2020	Concept of probability
10	02.03.2020-07.03.2020	Addition and multiplication laws of probability
11	08.03.2020-15.03.2020	<b>Holi break</b>
12	16.03.2020-21.03.2020	Conditional probability, Bayes theoram
13	23.03.2020-28.03.2020	Probability distribution as a concept,
14	01.04.2020-04.04.2020	Binomial distribution
15	06.04.2020-11.04.2020	Possion distribution
16	13.04.2020-18.04.2020	Normal distribution
17	20.04.2020-25.04.2020	Properties of normal destribution
18	27.04.2020-30.04.2020	Revision
19	01.05.2020 onwards	examination
20	20.05.2020-30.06.2020	Summer Vacation

S.No	WEEK	Marketing Management
1	01.01.2020-04.01.2020	<b>Marketing Introduction,scope,nature, approach, functions</b>
2	06.01.2020-11.01.2020	Marketing concepts Old concepts New concept Limitations of marketing concept
3	13.01.2020-18.01.2020	Market segmentation Objective of market segmentation Methods
4	20.01.2020-25.01.2020	Test, consumer behaviour, types of consumers, determinants of consumers behaviour
5	27.01.2020-31.01.2020	Revision, product planning and development
6	03.02.2020-08.02.2020	Revision, Presentaiton in smart class room,test, development of new products
7	10.02.2020-15.02.2020	Product life cycle, stages,factors affecting the product life cycle, importance of product life cycle, limitations of product life cycle.
8	17.02.2020-22.02.2020	Branding , difference between brand and trade mark, advantage or importance of branding, brand classification
9	24.02.2020-29.02.2020	Product pricing , importance of price in marketing mix, factors affecting pricing decisions
10	02.03.2020-07.03.2020	<b>Advertising, objective of advertising, functions, importance, limitations or disadvantage or criticism of advertising</b>
11	08.03.2020-15.03.2020	<b>Holi break</b>
12	16.03.2020-21.03.2020	Advertising media, types of advertising media, factors affecting the selection of advertising media
13	23.03.2020-28.03.2020	Evaluation of advertising effectiveness, methods of evaluating advertising effectiveness,
14	01.04.2020-04.04.2020	pre testing methods
15	06.04.2020-11.04.2020	Sales promotion,tools of sales promotion, publicity
16	13.04.2020-18.04.2020	public relations
17	20.04.2020-25.04.2020	Assignment-II
18	27.04.2020-30.04.2020	Revision
19	01.05.2020 onwards	examination
20	20.05.2020-30.06.2020	Summer Vacation

## LESSON PLAN: 2021-22

B.Com vth Semester (A & B Sections)

Subject: Financial Market Operation

S.No.	Syllabus Contents to be done	Time	Remarks
1.	Indian Money Markets Composition Composition and Structure;	04.10.2021-09.10.2021	
2.	Acceptance houses , Discount houses	11.10.2021-16.10.2021	
3.	Call money market; Recent trends in Indian money market.	18.10.2021-23.10.2021	
4.	Security market- (a) New Issue Market (b) Secondary market;	25.10.2021-30.10.2021	
5.	functions and role of stock exchange listing,	01.11.2021-07.11.2021	
6.	procedure and legal requirements Public issue pricing and marketing,	08.11.2021-13.11.2021	
7.	Stock exchange – National Stock Exchange	15.11.2021-20.11.2021	
8.	Over the Counter exchangers.	22.11.2021-27.11.2021	
9.	SEBI – Introduction, Role, Its powers,	01.12.2021-04.12.2021	
10.	Objectives, Scope & Functions. Role, Policy measures relating to Development Financial Institution in India	06.12.2021-11.12.2021	
11.	Grievances concerning stock exchange Products & Services Offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, and NABARD & ICICI.	13.12.2021-18.12.2021	
12.	dealings and their removal; grievance cell in stock exchange SEBI:	20.12.2021-25.12.2021	
13.	Company law Board: Press remedy through	27.12.2021-31.12.2021	
14.	Brokers, Sub brokers, Market makers,	03.01.2022-08.01.2022	
15.	Jobbers, Portfolio Consultants, Institutional Investors, Depository.	10.01.2022-15.01.2022	
16.	Merchant Banking – Functions and Roles; SEBI guidelines; credit rating –concept, functions, and types.	17.01.2022-22.01.2022	

1.	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.	04.10.2021-09.10.2021
2.	Entrepreneurial motivation, performance and rewards.	11.10.2021-16.10.2021
3.	Entrepreneurship as a interactive process between the individual and the environment.	18.10.2021-23.10.2021
4.	Small business as the seedbed of entrepreneurship.	25.10.2021-30.10.2021
5.	Managerial roles in a small business.	08.11.2021-13.11.2021
6.	Functions in a small business	15.11.2021-20.11.2021
7.	Designing and redesigning business processes, location, layout, operations planning & control.	22.11.2021-27.11.2021
8.	Basic awareness of the issues impinging on quality, productivity and environment.	01.12.2021-04.12.2021
09.	Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.	06.12.2021-11.12.2021
10.	Issues in small business marketing. The concept and application of product life cycle (ptc),	13.12.2021-18.12.2021
11.	Advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.	20.12.2021-25.12.2021
12.	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance	27.12.2021-31.12.2021

## Lesson Plan (2021-22)

*Name of extension lecturer –*

*Class - B.com 6th Sem (A&B)*

*Subject – Auditing*

**March 1<sup>st</sup> week to April 2022**

Unit – I

Auditing: Meaning, objectives, importance and types of Auditing.

Unit – IV

Audit Report and Investigation Audit Report: Meaning, objectives, contents and types. Investigation: Meaning, Nature and objectives.

**April 2022**

Unit – I

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure: Routine checking

**May 2022**

Unit – III

Vouching, verification & valuation of assets & liabilities

Unit – IV

Audit of Public Company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, divisible profits & dividends

**June 2022**

Audit of depreciation and reserves, divisible profits & dividends

Revision

## **LESSON PLAN: 2021-22**

B.Com IIIrd Semester (A & B Sections)

Subject: Goods and service tax

S.No.	Syllabus Contents to be done	Time	Remarks
1.	Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax,	23.03.2022-28.03.2022	
2.	concept of GST; Important definitions; Supply under GST	29.03.	
3.	GST:- Meaning and scope of supply including composite and mixed supply	12.04.2021-17.04.2021	
4.	levy and collection including reverse charge mechanism,	19.04.2021-24.04.2021	
5.	Tax on electronic commerce operator (ECO);	26.04.2021-30.04.2021	
6.	Exemption from GST; Composition levy;	03.05.2021-08.05.2021	
7.	Place of Supply:- Within state/Union territory, Interstate, Import and export;	10.05.2021-15.05.2021	
8.	Time of Supply of goods and services; Value of supply including valuation rules;	17.05.2022-22.05.2022	
9.	Input tax credit:- Eligibility and conditions for taking Input Tax Credit,	24.05.2022-29.05.2022	
10.	Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions,	01.06.2021-05.06.2021	
11.	ITC availability in special circumstances,	07.06.2021-12.06.2021	
12.	Reversal of ITC on switching to composition levy or exit from tax-paying status,	14.06.2021-19.06.2021	
13.	Transfer of ITC on account of change in constitution of registered person, Input service distributors;	21.06.2021-26.06.2021	
14.	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases.	28.06.2021-03.07.2021	