

LESSON PLAN SESSION 2022-2023

CORPORATE ACCOUNTING (A&B)

S.No	WEEK		REMARK
1	12 Sept-17 Sept	INTRODUCTION TO CORPORATE ACCOUNTING	
2	19 Sept-24 Sept	SHARE CAPITAL (INTRODUCTION TO COMPANY, SHARE CAPITAL)	
3	26 Sept-30 Sept	PRIVATE PLACEMENT OF SHARES, BOOK BUILDING PROCESS	
4	3 Oct- 8 Oct	JOURNAL ENTRIES REGARDING ISSUE OF SHARE AND BUYBACK	
5	10 Oct- 15 Oct	ISSUE OF RIGHT SHARES AND BONUS SHARES	
6	17 Oct- 22 Oct	PROFIT AND LOSS BEFORE AND AFTER INCORPORATION	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	ISSUE OF DEBENTURES (TYPES AND PROCESS)	
9	1 Nov- 5 Nov	RIGHT OFF PROCESS OF DISCOUNT ON DEBENTURE	
10	7 Nov- 12 Nov	REDEMPTION OF DEBENTURE	
11	14 Nov- 19 Nov	TYPES OF REDEMPTION OF DEBENTURE	
12	21 Nov- 26 Nov	VALUATION OF GOODWILL	
13	28 Nov- 30 Nov	METHODS OF VALUATION OF GOODWILL	
14	1 Dec-3 Dec	VALUATION OF SHARES	
15	5 Dec-10 Dec	METHODS OF VALUATION	
16	12 Dec-15 Dec	FINAL ACCOUNTS OF COMPANY	

LESSON PLAN SESSION 2022-2023
SUBJECT- CORPORATE ACCOUNTING (A&B)
Sem. Even

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	INTRODUCTION TO CORPORATE ACCOUNTING
2	23.01.2023-28.01.2023	INTERNAL RECONSTRUCTION, OBJECTIVE, METHODS, REDUCTION OF SHARE CAPITAL AND ITS PROCEDURE
3	01.02.2023-04.02.2023	EXTERNAL RECONSTRUCTION AND ACQUISITIONS
4	06.02.2023-11.02.2023	AMALGAMATION, ABSORPTION AND RECONSTRUCTION (MERGER AND PURCHASE)
5	13.02.2023-18.02.2023	PURCHASE CONSIDERATION METHOD AND PREPARATION OF BOOKS OF ACCOUNT
6	20.02.2023-25.02.2023	LIQUIDATION OF A COMPANY, MEANING AND METHODS
7	27.02.2023-04.03.2023	PREPARATION OF LIQUIDATOR FINAL STATEMENT OF ACCOUNT, LIST OF CONTRIBUTORS
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	FINANCIAL REPORTING FOR FINANCIAL INSTITUTIONS. TYPES OF FINANCIAL INSTITUTIONS
9	20.03.2023-25.03.2023	NON- BANKING FINANCIAL INSTITUTION AND ITS REPORTING
10	27..03.2023-01.04.2023	FINAL ACCOUNTS OF BANKING COMPANIES. BANK BOOK KEEPING AND WORKING
11	03.04.2023-08.04.2023	SLIP SYSTEM: TELLER SYSTEM ADVANTAGES AND DISADVANTAGES (UNIT TEST)
12	10.04.2023-15.04.2023	SCHEDULES OF PROFIT AND LOSS, SCHEDULES OF BALANCE SHEET
13	17.04.2023-22.04.2023	LEGAL DEFINITION AND REQUIREMENT ADVANTAGES AND DISADVANTAGES, CONSOLIDATED FINANCIAL STATEMENT IN CASE OF PARTLY AND WHOLLY OWNED SUBSIDIARY
14	24.04.2023-29.04.2023	ACCOUNTS OF HOLDING COMPANIES
15	01.05.2023-06.05.2023	REVISION

LESSON PLAN SESSION 2022-2023

INTERNATIONAL BUSINESS ENVIRONMENT (A&B)

S.No	WEEK		REMARK
1	12 Sept-17 Sept	INTRODUCTION TO INTERNATIONAL BUSINESS ENVIRONMENT	
2	19 Sept-24 Sept	RECENT GLOBAL TRENDS IN INTERNATIONAL TRADE AND FINANCE; DIMENSIONS AND MODES OF IB; STRUCTURE OF IB ENVIRONMENT; BARRIERS TO IB	
3	26 Sept-30 Sept	RISK IN IB; MOTIVES FOR INTERNATIONALIZATION OF FIRMS; ORGANIZATIONAL STRUCTURE FOR IB	
4	3 Oct- 8 Oct	WORLD TRADING SYSTEM AND IMPACT OF WTO; EXCHANGE RATE SYSTEMS; GLOBAL FINANCIAL SYSTEM;	
5	10 Oct- 15 Oct	INTERNATIONAL BUSINESS INFORMATION AND COMMUNICATION. (UNIT TEST)	
6	17 Oct- 22 Oct	FOREIGN MARKET ENTRY STRATEGIES; DECISIONS; TYPES AND MOTIVES FOR FOREIGN COLLABORATION;	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	COUNTRY EVALUATION AND SELECTION; FACTORS AFFECTING FOREIGN INVESTMENT	
9	1 Nov- 5 Nov	IMPACT OF FDI ON HOME AND HOST COUNTRIES; CONTROL MECHANISMS IN IB.	
10	7 Nov- 12 Nov	DECISIONS CONCERNING GLOBAL MANUFACTURING AND MATERIAL MANAGEMENT; OUTSOURCING FACTORS	
11	14 Nov- 19 Nov	PRODUCT AND BRANDING DECISIONS; MANAGING DISTRIBUTION CHANNELS; INTERNATIONAL PROMOTION MIX AND PRICING DECISIONS	
12	21 Nov- 26 Nov	MANAGING GLOBAL SUPPLY CHAINS, MECHANISM OF INTERNATIONAL TRADE, COUNTER TRADE PRACTICES; TRANSACTIONS. (UNIT TEST)	
13	28 Nov- 30 Nov	HARMONIZING ACCOUNTING DIFFERENCE ACROSS COUNTRIES; THE LESSARD-LORANGE MODEL, CROSS CULTURAL CHALLENGES IN IB, ETHICAL DILEMMAS AND SOCIAL RESPONSIBILITY ISSUES.	
14	1 Dec-3 Dec	CURRENCY TRANSLATION METHODS FOR CONSOLIDATING FINANCIAL STATEMENTS	
15	5 Dec-10 Dec	INTERNATIONAL STAFFING DECISIONS; COMPENSATION AND PERFORMANCE APPRAISAL OF EXPATRIATE STAFF.	
16	12 Dec-15 Dec	REVISION	

LESSON PLAN SESSION 2022-2023**SUBJECT-****International Marketing (A&B)**

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	Nature and Concept Domestic Vs International Marketing;
2	23.01.2023-28.01.2023	Opportunities and Challenges for marketing in International Environment (ASSIGNMENT)
3	01.02.2023-04.02.2023	Foreign market selection and entry modes.
4	06.02.2023-11.02.2023	International product life cycle research and information's
5	13.02.2023-18.02.2023	Product designing and packaging; Pricing process and methods
6	20.02.2023-25.02.2023	International price quotations and payment terms.
7	27.02.2023-04.03.2023	Channel structure and selection decisions, Managing channel conflicts
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Selection and appointment of foreign sales agents,
9	20.03.2023-25.03.2023	Methods of International product Promotion
10	27..03.2023-01.04.2023	Challenges in International Advertising and Media Strategy
11	03.04.2023-08.04.2023	Web marketing,
12	10.04.2023-15.04.2023	Basic export procedure and documentation
13	17.04.2023-22.04.2023	Organizing trade fairs and exhibitions
14	24.04.2023-29.04.2023	REVISION
15	01.05.2023-06.05.2023	REVISION

LESSON PLAN SESSION 2022-2023**CORPORATE LAW (A&B)**

S.No	WEEK		REMARK
1	12 Sept-17 Sept	Company- Meaning and Characteristics; Features of company.	
2	19 Sept-24 Sept	Types of companies, advantages and disadvantages of incorporation	
3	26 Sept-30 Sept	Lifting of corporate veil.	
4	3 Oct- 8 Oct	Formation of Company: - Promotion of company; Functions of promoter; importance of promoter.	
5	10 Oct- 15 Oct	Promoter's remuneration; legal status of Promoter , Rights of promoters; Duties of promoters; Liabilities of promoters;	
6	17 Oct- 22 Oct	Prospectus: - definition; Public offer, contents;	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	Misleading prospectus and its consequences	
9	1 Nov- 5 Nov	Pre- incorporation contracts	
10	7 Nov- 12 Nov	Incorporation and commencement of Business	
11	14 Nov- 19 Nov	Memorandum of Association: - Meaning; importance;	
12	21 Nov- 26 Nov	Clauses of memorandum of association and their Alteration	
13	28 Nov- 30 Nov	Doctrine of Ultra- virus	
14	1 Dec-3 Dec	Articles of Association: - Meaning; contents; Scope and alteration	
15	5 Dec-10 Dec	Alteration of articles of association; constructive notice and doctrine of indoor management.	
16	12 Dec-15 Dec	Borrowing Powers; Debentures and Charges	

LESSON PLAN SESSION 2022-2023**SUBJECT-****CORPORATE LAW (A&B)**

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	Depository System –meaning and importance; Paperless Trading – Benefits and Procedure; Need for educating investors
2	23.01.2023-28.01.2023	Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares
3	01.02.2023-04.02.2023	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital.
4	06.02.2023-11.02.2023	Further issue of share capital; Rights of pre-emption of shares
5	13.02.2023-18.02.2023	Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership;
6	20.02.2023-25.02.2023	Termination of membership; Rights and Liabilities of members.
7	27.02.2023-04.03.2023	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Annual general meeting; Extra-ordinary general meeting; meetings of board of directors;
9	20.03.2023-25.03.2023	Proxy; Voting, Notice, Agenda and Minutes of meetings
10	27..03.2023-01.04.2023	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors
11	03.04.2023-08.04.2023	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up;
12	10.04.2023-15.04.2023	Powers and Duties of company Liquidator
13	17.04.2023-22.04.2023	Consequences of winding up
14	24.04.2023-29.04.2023	REVISION
15	01.05.2023-06.05.2023	REVISION

LESSON PLAN SESSION 2022-2023**Business Management II****(Dr. Ram Niwas)****Sem. Even**

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	Staffing: Concept, Nature and Scope
2	23.01.2023-28.01.2023	Recruitment and Selection
3	01.02.2023-04.02.2023	Training of Employees
4	06.02.2023-11.02.2023	Motivation: Concept, Nature and Importance
5	13.02.2023-18.02.2023	Motivation Theories: Maslow, Herzber, Macgregor and Quchi
6	20.02.2023-25.02.2023	Financial and Non-Financial Incentives
7	27.02.2023-04.03.2023	Classical and Neo-classical Systems, Contingency Approaches
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Communication: Concept, Nature, Types and Process
9	20.03.2023-25.03.2023	Communication: Barriers and Remedies
10	27..03.2023-01.04.2023	Control: Concept, Process and Techniques
11	03.04.2023-08.04.2023	Effective Control System
12	10.04.2023-15.04.2023	Management of Change: Concept, Nature
13	17.04.2023-22.04.2023	Process of Planned Change
14	24.04.2023-29.04.2023	Resistance to Change
15	01.05.2023-06.05.2023	Emerging Horizons of Management in Changing Environment

LESSON PLAN SESSION 2022-2023**Secretarial Practice****(Dr. Ram Niwas)****Sem. Even**

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	Meaning, definitions and functions of a company secretary
2	23.01.2023-28.01.2023	Duties and responsibilities of a company secretary
3	01.02.2023-04.02.2023	Powers and appointment procedure of a company secretary
4	06.02.2023-11.02.2023	Qualifications and disqualifications of a company secretary
5	13.02.2023-18.02.2023	Position and removal of a company secretary
6	20.02.2023-25.02.2023	Duties of Secretary regarding formation of M/A & their alterations.
7	27.02.2023-04.03.2023	Duties of Secretary regarding formation of A/A & their alterations.
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Duties of secretary regarding issue of share certificate, share warrant
9	20.03.2023-25.03.2023	Duties of secretary regarding share stock, calls-in-arrear, forfeiture and re-issue of shares
10	27..03.2023-01.04.2023	Duties of secretary regarding transfer and transmission of shares.
11	03.04.2023-08.04.2023	Duties of secretary regarding meetings, Requisites of a valid meeting
12	10.04.2023-15.04.2023	Secretarial duties regarding meetings of shareholders
13	17.04.2023-22.04.2023	Meetings of Board of directors
14	24.04.2023-29.04.2023	Company secretary and motion & resolution.
15	01.05.2023-06.05.2023	Company secretary and voting & proxy.

LESSON PLAN SESSION 2022-2023

Business Management I

(Dr. Ram Niwas)

Odd Sem

S.No	WEEK		REMARK
1	12 Sept-17 Sept	Business: concept	
2	19 Sept-24 Sept	Nature and spectrum of business activities	
3	26 Sept-30 Sept	Business system, business objectives	
4	3 Oct- 8 Oct	Management: Introduction, concept	
5	10 Oct- 15 Oct	Nature, process and significance	
6	17 Oct- 22 Oct	Development of Management Thought	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	Classical and Neo-Classical systems	
9	1 Nov- 5 Nov	Contingency approaches	
10	7 Nov- 12 Nov	Planning: concept, types and process	
11	14 Nov- 19 Nov	Decision Making: concept and process, Management by Objectives	
12	21 Nov- 26 Nov	Corporate Planning and Strategic Formulation	
13	28 Nov- 30 Nov	Organizing: concept, nature, process and significance	
14	1 Dec-3 Dec	Authority and Responsibility relationship	
15	5 Dec-10 Dec	Centralization and Decentralization	
16	12 Dec-15 Dec	Departmentation, Firms of Organizing structure	

LESSON PLAN SESSION 2022-2023

Business Regulatory Framework I

(Dr. Ram Niwas)

Odd Sem

S.No	WEEK		REMARK
1	12 Sept-17 Sept	Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements;	
2	19 Sept-24 Sept	Offer and acceptance; Contractual capacity of parties; Free consent of parties;	
3	26 Sept-30 Sept	Lawful consideration and object; Agreements expressly declared as void.	
4	3 Oct- 8 Oct	Contingent Contracts: - Quasi contracts; Discharge of contracts:	
5	10 Oct- 15 Oct	Methods of discharge of contracts; Consequences of Breach of contracts.	
6	17 Oct- 22 Oct	Contract of Indemnity and guarantee: - Elements of contract of Indemnity;	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	Rights of Indemnity Holder and indemnifier Guarantee:	
9	1 Nov- 5 Nov	features of contract of guarantee; Rights and Liabilities of surely;	
10	7 Nov- 12 Nov	Discharge of surety; Difference between contract of indemnity and Guarantee.	
11	14 Nov- 19 Nov	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment,	
12	21 Nov- 26 Nov	Duties and rights of bailor and bailee. Essentials of pledge,	
13	28 Nov- 30 Nov	who nay pledge, Rights and Duties of Pawnor and pawnee	
14	1 Dec-3 Dec	Consumer protection Act 1986:	
15	5 Dec-10 Dec	- Salient features of consumer Protection Act; Rights of consumers;	
16	12 Dec-15 Dec	consumer Protection councils;	

LESSON PLAN SESSION 2022-2023

Odd Sem Retailing 3rd sem

S.No	WEEK		REMARK
1	12 Sept-17 Sept	Introduction: Meaning, nature, scope,	
2	19 Sept-24 Sept	importance, growth and present size.	
3	26 Sept-30 Sept	Career option in retailing; Technology induction in retailing	
4	3 Oct- 8 Oct	Future of retailing in India	
5	10 Oct- 15 Oct	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories	
6	17 Oct- 22 Oct	Wheel of retailing; Traditional retail formats vs. modern retail formats in India;	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	Cash and carry business - Meaning, nature and scope;	
9	1 Nov- 5 Nov	Retailing models – Franchiser - franchisee,	
10	7 Nov- 12 Nov	Wheel of retailing and retailing life cycle;	
11	14 Nov- 19 Nov	Co-operation and conflict with other retailers.	
12	21 Nov- 26 Nov	Management of Retailing Operations	
13	28 Nov- 30 Nov	Functions of retail management; Strategic retail management process.	
14	1 Dec-3 Dec	Retail planning - importance and process;	
15	5 Dec-10 Dec	Developing retailing strategies, objectives	
16	12 Dec-15 Dec	action plans, pricing strategies and location strategies.	

LESSON PLAN SESSION 2022-2023

Odd Sem Income tax, Bcom 5th sem

S.No	WEEK		REMARK
1	12 Sept-17 Sept	Income Tax: An introduction and Important Definitions	
2	19 Sept-24 Sept	Income Tax: An introduction and Important Definitions	
3	26 Sept-30 Sept	Agriculture Income	
4	3 Oct- 8 Oct	Agriculture Income	
5	10 Oct- 15 Oct	Residential status	
6	17 Oct- 22 Oct	incidence of Tax Liability	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	Exempted incomes	
9	1 Nov- 5 Nov	Income from Salaries	
10	7 Nov- 12 Nov	Income from Salaries (including retirement benefits);	
11	14 Nov- 19 Nov	Income from House property	
12	21 Nov- 26 Nov	Profits and Gains from Business or Profession	
13	28 Nov- 30 Nov	Depreciation; Capital Gains	
14	1 Dec-3 Dec	Income from other sources	
15	5 Dec-10 Dec	clubbing of incomes & aggregation of incomes, set off and carry forward of losses	
16	12 Dec-15 Dec	Deductions to be made in computing total income	

LESSON PLAN SESSION 2022-2023

Odd Sem cost accounting 5th sem

S.No	WEEK		REMARK
1	12 Sept-17 Sept	Cost Accounting : Meaning, Features, Scope	
2	19 Sept-24 Sept	Techniques, Methods, Objectives, Importance and Limitations	
3	26 Sept-30 Sept	Costing; cost accountancy; cost centres and profit centres,	
4	3 Oct- 8 Oct	Difference and similarities of cost accounting system with financial accounting system.	
5	10 Oct- 15 Oct	Cost: main elements and types.	
6	17 Oct- 22 Oct	Material Control: Meaning and objectives of material control	
7	24 Oct- 26 Oct	DIWALI BREAK	
8	27 Oct- 31 Oct	material purchase procedure, fixation of inventory levels-	
9	1 Nov- 5 Nov	reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues.	
10	7 Nov- 12 Nov	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover,	
11	14 Nov- 19 Nov	Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System	
12	21 Nov- 26 Nov	Incentive Wage plans – Individual plans and group plans.	
13	28 Nov- 30 Nov	Overheads : Meaning and Types.	
14	1 Dec-3 Dec	Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods	
15	5 Dec-10 Dec	Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet	
16	12 Dec-15 Dec	Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.	

LESSON PLAN SESSION 2022-2023
SUBJECT-Income tax Bcom 6th sem
Sem. Even

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	Rebate & Relief of Tax
2	23.01.2023-28.01.2023	computation of Total income and Tax liability of individuals.
3	01.02.2023-04.02.2023	Filling and Filing of return (ITR – I)
4	06.02.2023-11.02.2023	Filling and Filing of return(II)
5	13.02.2023-18.02.2023	Assessment of Hindu Undivided Families
6	20.02.2023-25.02.2023	Assessment of Firms
7	27.02.2023-04.03.2023	Association of Persons
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Income Tax authorities & their powers
9	20.03.2023-25.03.2023	procedure for assessment
10	27..03.2023-01.04.2023	Deduction of Tax at Source (TDS)
11	03.04.2023-08.04.2023	advance payment of tax
12	10.04.2023-15.04.2023	Recovery & refund of tax
13	17.04.2023-22.04.2023	Recovery & refund of tax
14	24.04.2023-29.04.2023	offences & prosecutions
15	01.05.2023-06.05.2023	Class test

LESSON PLAN SESSION 2022-2023**SUBJECT-cost accounting****Sem. Even 6th sem**

S.No	WEEK	TOPIC
1	18.01.2023-21.01.2023	Process Costing : Meaning; Uses; Preparation of process account
2	23.01.2023-28.01.2023	Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness;
3	01.02.2023-04.02.2023	Treatment of opening and closing stock (Excluding Work in Progress):
4	06.02.2023-11.02.2023	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits
5	13.02.2023-18.02.2023	Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract
6	20.02.2023-25.02.2023	Job and batch costing.
7	27.02.2023-04.03.2023	Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool,
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	limitations of budgetary control, forecasts and budgets, installation of budgetary control system,
9	20.03.2023-25.03.2023	classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting
10	27..03.2023-01.04.2023	determination of standard cost, cost variances, direct material and direct labour only
11	03.04.2023-08.04.2023	Marginal Costing and Profit planning: Marginal costing, Absorption costing,
12	10.04.2023-15.04.2023	Marginal cost, Cost volume Profit analysis,
13	17.04.2023-22.04.2023	BEP Analysis, Key factor, BE chart, angle of incidence
14	24.04.2023-29.04.2023	incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions

15	01.05.2023-06.05.2023	Test
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LESSON PLAN SESSION 2022-2023 Even Semester		
S.No	WEEK	TOPIC – FINANCIAL ACCOUNT
1	18.01.2023-21.01.2023	Introduction to hire purchase system, Accounting records under hire purchase, Calculation of cash price, Numerical
2	23.01.2023-28.01.2023	Calculation of interest – inverse progressive method, Product method, Numerical After sale services, Repossession of goods due to non -payment of installment, numerical
3	01.02.2023-04.02.2023	Transfer of asset to third party, Sale of asset by higher purchaser Purchase through financial institutions , Goods of small value Installment payment system, Numerical
4	06.02.2023-11.02.2023	Branch accounts, Branch account by direct method, Numerical
5	13.02.2023-18.02.2023	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
6	20.02.2023-25.02.2023	Incorporation entries in the books of head office, Numerical, Treatment of in transit items
7	27.02.2023-04.03.2023	Foreign branches-conversion of trial balance, Numerical Test-1, Departmental accounts, General P&L and balance sheet Numerical
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Dissolution of partnership firm , realization account Partner's loan account, capital account, cash and bank account Numerical, Insolvency of a partner
9	20.03.2023-25.03.2023	One partner solvent – numerical, Gradual realization of assets and piecemeal distribution, Numerical, Test 2
10	27.03.2023-01.04.2023	Amalgamation of partnership firm, Sale of partnership firm Numerical, Joint venture, Methods of maintaining joint venture records, Joint bank account numerical
11	03.04.2023-08.04.2023	Underwriting of shares of company, numerical No separate account of J.V – co-ventures keep record, numerical Memorandum method, numerical
12	10.04.2023-15.04.2023	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
13	17.04.2023-22.04.2023	Lockout and receipts of subsidy, Numerical, Sub lease, Numerical
14	24.04.2023-29.04.2023	Royalties – oil wells, Royalties – brick making, Royalties – patents, Copyright royalties, Numerical
15	01.05.2023-06.05.2023	REVISION

LESSON PLAN SESSION 2022-2023

Odd Semester

S.No	WEEK	TOPIC – FINANCIAL ACCOUNT
1	12 Sept-17 Sept	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	19 Sept-24 Sept	Advantages and limitations of accounting, Attributes of accounting information
3	26 Sept-30 Sept	Basic accounting terms , Basis of accounting- cash and accrual
4	3 Oct- 8 Oct	Accounting principles –concepts, Accounting conventions, Double entry system-stage
5	10 Oct- 15 Oct	Journal -entries , Types of accounts-rules, Advantages and disadvantages of double entry system
6	17 Oct- 22 Oct	Ledger, Ledger and books of original entry, Rules of posting, Sub division of journal, Depreciation, Test-1
7	24 Oct- 26 Oct	DIWALI BREAK
8	27 Oct- 31 Oct	Trial balance, Types of errors, Types of errors, Capital and revenue expenditure, Capital and revenue expenditure-illustrations
9	1 Nov- 5 Nov	Methods of providing depreciation-fixed installment, numerical
10	7 Nov- 12 Nov	Diminishing balance method Numerical, Trading account , Provisions , Reserves, numerical
11	14 Nov- 19 Nov	Format of trading account, Profit and loss account, Format of Profit and loss account, Balance sheet, Classification of asset and liabilities, Numerical
12	21 Nov- 26 Nov	Financial account with adjustment-numerical, Types of errors, Test 2
13	28 Nov- 30 Nov	Rectification of error- two sided Rectification of error- one sided, Numerical
14	1 Dec-3 Dec	Accounts for nonprofit organizations, Receipt and payment account, The income and expenditure account ,Balance sheet, Numerical, Assignment, Consignment accounts
15	5 Dec-10 Dec	Consignment accounts-principal terms, Books of consignor, numerical
16	12 Dec-15 Dec	financial accounting, Consignment accounts – numerical, revision

LESSON PLAN SESSION 2022-2023		
Even Semester		
S.No	WEEK	TOPIC – FINANACIAL MANAGEMENT
1	18.01.2023-21.01.2023	Nature of Financial Management: Scope of Finance, Fin. Functions
2	23.01.2023-28.01.2023	Profit maximization Vs. Wealth Maximization, Objectives of F.M.
3	01.02.2023-04.02.2023	Financial Planning
4	06.02.2023-11.02.2023	Working Capital Management, Meaning, Nature & Planning
5	13.02.2023-18.02.2023	Permanent and variable working capital,balanced working position
6	20.02.2023-25.02.2023	Issues of working capital management
7	27.02.2023-04.03.2023	Management of cash, marketable securties
	05.03.2023-12.03.2023	HOLI BREAK
8	13.03.2023-18.03.2023	Receivable management,
9	20.03.2023-25.03.2023	Cost of Capital
10	27..03.2023-01.04.2023	Capitalization
11	03.04.2023-08.04.2023	Leverage analysis: operating, financial and composite
12	10.04.2023-15.04.2023	Capital Structure: Theories and policy
13	17.04.2023-22.04.2023	NOI Approach, MM Hypothesis without tax
14	24.04.2023-29.04.2023	Capital structure: Planning and policy
15	01.05.2023-06.05.2023	Dividend Theory and policy

LESSON PLAN SESSION 2022-2023 Odd Semester		
S.No	WEEK	TOPIC – ACCOUNTING FOR MANAGEMENT
1	12 Sept-17 Sept	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions
2	19 Sept-24 Sept	Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles
3	26 Sept-30 Sept	Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
4	3 Oct- 8 Oct	Capital Budgeting : Meaning, nature, need, importance
5	10 Oct- 15 Oct	Capital Budgeting : appraisal methods
6	17 Oct- 22 Oct	Capital rationing
7	24 Oct- 26 Oct	DIWALI BREAK
8	27 Oct- 31 Oct	Financial planning
9	1 Nov- 5 Nov	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements
10	7 Nov- 12 Nov	Types of financial analysis, steps involved in financial analysis
11	14 Nov- 19 Nov	Techniques of financial analysis.
12	21 Nov- 26 Nov	Ratio Analysis : meaning of ratios, classification of ratios
13	28 Nov- 30 Nov	Ratio Analysis: advantages and limitations of ratio analysis.
14	1 Dec-3 Dec	Profitability ratios , Balance sheet ratios, Turnover ratios
15	5 Dec-10 Dec	Cash Flow Statement : Meaning, objectives , Cash Flow Statement : Limitations and accounting procedure
16	12 Dec-15 Dec	Revision

LESSON PLAN SESSION 2022-2023

Odd Semester

S.No	WEEK	TOPIC - HRM
1	12 Sept-17 Sept	An introduction to Human Resource Management
2	19 Sept-24 Sept	Definitions of Human Resource Management (HRM)
3	26 Sept-30 Sept	Importance of Human Resource Management (HRM)
4	3 Oct- 8 Oct	Objectives of Human Resource Management (HRM)
5	10 Oct- 15 Oct	Scope of Human Resource Management (HRM)
6	17 Oct- 22 Oct	Function of Human Resource Management
7	24 Oct- 26 Oct	DIWALI BREAK
8	27 Oct- 31 Oct	Managerial and Operative Functions
9	1 Nov- 5 Nov	Qualifications of a Human Resource Manager
10	7 Nov- 12 Nov	Qualities of Human Resource manager in our organization
11	14 Nov- 19 Nov	Evolution of Human Recourse Management (HRM) in India
12	21 Nov- 26 Nov	Growth of Human Recourse Management (HRM) in India
13	28 Nov- 30 Nov	Special incentives
14	1 Dec-3 Dec	Profit sharing
15	5 Dec-10 Dec	Group Discussion, Revision
16	12 Dec-15 Dec	EXAMINATION

GC Kharkhara (Rewari)

Class: B. Com 1 – IST Semester 2022 -23

Paper: BUSINESS ENVIRONMENT

Lesson Plan: EVEN SEM

AUGUST	
	Topics to be covered
Week 1	Bussiness Environment, Introduction
Week 2	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 2022-23

Paper: BUSINESS COMMUNICATION

Lesson Plan: ODD SEM

AUGUST	
	Topics to be covered
Week 1	Basic of communication, process
Week 2	Seven c's and Barriers
Week 3	Theories, Ethical context
Week 4	Revision
SEPTEMBER	
	Topics to be covered
Week 1	Business communication at workplace
Week 2	Letter writing
Week 3	Report writing
Week 4	Test and Revision
OCTOBER	
	Topics to be covered
Week 1	Business 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 202-2023

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	EXAMINATION	
19	20 Dec. -31 Dec.	WINTER VACATION	

LESSON PLAN SESSION 2022-2023

Even Semester

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	Holi break
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

GC Kharkhara (Rewari)

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

Paper: BUSINESS COMMUNICATION

Lesson Plan: ODD SEM

AUGUST	
	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

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

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	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
Week 3	Theories, Ethical context
Week 4	Revision
SEPTEMBER	
	Topics to be covered
Week 1	Business communication at workplace
Week 2	Letter writing
Week 3	Report writing
Week 4	Test and Revision
OCTOBER	
	Topics to be covered
Week 1	Business 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	EXAMINATION	
19	20 Dec. -31 Dec.	WINTER VACATION	

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	Holi break
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	Marketing Introduction,scope,nature, approach, functions
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	Advertising, objective of advertising, functions, importance, limitations or disadvantage or criticism of advertising
11	08.03.2020-15.03.2020	Holi break
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: 2022-23

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;	12.09.2022-17.09.2022	
2.	Acceptance houses , Discount houses	19.09.2022-24.09.2022	
3.	Call money market; Recent trends in Indian money market.	26.09.2022-30.09.2022	
4.	Security market- (a) New Issue Market (b) Secondary market;	03.10.2022-08.10.2022	
5.	functions and role of stock exchange listing,	10.10.2022-15.10.2022	
6.	procedure and legal requirements Public issue pricing and marketing,	17.10.2022-22.10.2022	
7.	Stock exchange – National Stock Exchange	24.10.2022-26.10.2022	
8.	Over the Counter exchangers.	27.10.2022-31.10.2022	
9.	SEBI – Introduction, Role, Its powers,	01.11.2022-05.11.2022	
10.	Objectives, Scope & Functions. Role, Policy measures relating to Development Financial Institution in India	07.11.2022-12.11.2022	
11.	Grievances concerning stock exchange Products & Services Offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, and NABARD & ICICI.	14.11.2022-19.11.2022	
12.	dealings and their removal; grievance cell in stock exchange SEBI:	21.11.2022-26.11.2022	
13.	Company law Board: Press remedy through	28.11.2022-30.11.2022	
14.	Brokers, Sub brokers, Market makers,	01.12.2022-03.12.2022	
15.	Jobbers, Portfolio Consultants, Institutional Investors, Depository.	05.12.2022-10.12.2022	
16.	Merchant Banking – Functions and Roles; SEBI guidelines; credit rating –concept, functions, and types.	12.12.2022-15.12.2022	

LESSON PLAN (2022-2023)**B.Com IV Semester (A & B Sections)
Subject: ESSB**

1.	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.	12.09.2022-17.09.2022	
2.	Entrepreneurial motivation, performance and rewards.	19.09.2022-24.09.2022	
3.	Entrepreneurship as a interactive process between the individual and the environment.	26.09.2022-30.09.2022	
4.	Small business as the seedbed of entrepreneurship.	03.10.2022-08.10.2022	
5.	Managerial roles in a small business.	10.10.2022-15.10.2022	
6.	Functions in a small business	17.10.2022-22.10.2022	
7.	Designing and redesigning business processes, location, layout, operations planning & control.	27.10.2022-31.10.2022	
8.	Basic awareness of the issues impinging on quality, productivity and environment.	01.11.2022-05.11.2022	
09.	Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.	07.11.2022-12.11.2022	
10.	Issues in small business marketing. The concept and application of product life cycle (ptc),	14.11.2022-19.11.2022	
11.	Advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.	21.11.2022-26.11.2022	
12.	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance	28.11.2022-30.11.2022	

13.	Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.	01.12.2022-03.12.2022	
14.	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas.	05.12.2022-09.12.2022	
15.	opportunities in network-marketing, Entrepreneurial opportunities in contemporary business environment, franchising, business process	10.12.2022-12.12.2022	

Lesson Plan (2022-23)	
<i>Name of extension lecturer –</i>	
<i>Class - B.com 6th Sem (A&B)</i>	<i>Subject – Auditing</i>

March 1st 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: 2022-23

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,	03 March to 10 March	
2.	concept of GST; Important definitions; Supply under GST	10 March to 13 March	
3.	GST:- Meaning and scope of supply including composite and mixed supply	21 to 28 March	
4.	levy and collection including reverse charge mechanism,	29 March to 4 April	
5.	Tax on electronic commerce operator (ECO);	5 April to 12 April	
6.	Exemption from GST; Composition levy;	13 to 18 April	
7.	Place of Supply:- Within state/Union territory, Interstate, Import and export;	19 to 25 April	
8.	Time of Supply of goods and services; Value of supply including valuation rules;	26 April to 02 May	
9.	Input tax credit:- Eligibility and conditions for taking Input Tax Credit,	03 May to 09 May	
10.	Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions,	10 May to 16 May	
11.	ITC availability in special circumstances,	17 to 23 May	
12.	Reversal of ITC on switching to composition levy or exit from tax-paying status,	24 to 31 May	
13.	Transfer of ITC on account of change in constitution of registered person, Input service distributors;	01 June to 07 June	
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.	14 to 26 June	

15.	E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;	27 June to 06 July	
16.	Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme.	07 to 10 July.	