

# Lesson Plan (w.e.f. August 2022 to January 2023)

1-6  
①

Name of Assistant Professor:- Mr. Rajat

Subject: Commerce

Paper – GOODS AND SERVICES TAX B.com 5 <sup>th</sup> Sem		
Month	Topics covered	Learning outcomes
August-September 2022	GST: Introduction & Meaning, GST: Features, Advantages & Limitation, Taxable Person	Meaning , Origin , Advantages & Limitation of GST
October 2022	Registration: Procedure And Documents Required, Levy of GST, Collection of GST, Time of Goods and Services, Place of Supply of Goods and Services	Levy, Collection, and Time of GST
November 2022	Value of Taxable Supply, Computation of ITC And Transfer Of ITC, Tax Invoice Credit And Debit Note, Various Returns to be Filed Under GST	Value of Taxable Supply, Computation of ITC,
December 2022- January 2023	TDS & TCS Under GST, Interest Provisions on Delayed Payment, Conditional Test And Assignment, Offences Under GST, Penalties Under GST <b>Revision</b>	TDS & TCS Under GST , Penalties Under GST

*Plajal*  
07/11/22

Paper – Income Tax B.Com 5th semester

29

Month	Topics covered	Learning outcomes
August-September 2022	Introduction of income tax act, Important definition and concepts of income tax, Agriculture income	Meaning of Income Tax and History
October 2022	Residence and their tax liability, Non taxable income, Calculation of income from salary, Allowances, Perquisites assignment-1 and Test-1	Residence Status, tax liability, Non taxable income
November 2022	Calculation of gratuity, pension and other retirement benefits, Calculation of income from house property, Calculation of income from business, Calculation of income from profession	Calculation of gratuity, pension and other retirement benefits and computation of total income under various heads
December 2022- January 2023	Calculation of Short term capital gain, Calculation of long term capital gain, Calculation of income from other sources, Tax Planning, Clubbing and aggregation of income, Set off and carry forward of losses assignment-2 and Test-2 Revision	Meaning of Short term and long term capital gain, Tax Planning, Clubbing and aggregation of income

Phyph

# Lesson Plan B. Com 3<sup>rd</sup> Semester

## Subject: Indian financial System

Sr. No.	Month	Topic	Learning outcomes
1	August 2022	Introduction: nature and role of IFS	Meaning of IFS
2		IFS and Economic development	Importance of IFS
3		Component of IFS	
4	September 2022	Money market	Meaning of Money Market and Instruments of Money Market
5		Capital market	Meaning of Capital Market and Instruments of Capital Market
6		Primary and Secondary market	
7		SEBI	Origin of SEBI, Power and Function
8		Debt Market	Meaning of Debt Market and Instruments of Debt Market
9	October 2022	RBI	Origin of RBI, Power and Function
10		Credit creation and credit control	Process of Credit creation
11		Commercial bank	Meaning of Commercial bank and Structure of Banking System in India
12		E-banking, assignment-1 and Test-1	E-Banking and tools of e-banking
13	November 2022	NPA in commercial bank, 2nd assignment	Meaning of NPA, Reasons and remedies
14		Payment bank, conditional test	Concept, Origin and Functions
15	December 2022	Development bank	Concept, Origin and Functions of Development bank
16		Conditional Test	
17		Recent Development in development banking assignment-2 and Test-2	
18	January 2023	Revision	

*Phy...*



Paper – Principles of Business Management B.Com 1 <sup>st</sup> Sem		
Month	Topics covered	Learning outcomes
August, 2022	<p><b>Introduction to commerce:</b> concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.,</p> <p><b>Introduction to Management:</b> concept, characteristics and significance, Process/Functions of Management, <b>Coordination</b></p> <p><b>Management: as Science, Art and profession.</b></p> <p>assignment-1 and Test-1</p>	<p>Business- Meaning and Scope ,</p> <p>Introduction to Management, concept and significance</p>
September 2022	<p><b>Approaches to Management:</b> Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach;</p> <p>Management thought in ancient India.,</p> <p><b>Planning:</b> concept, process &amp; importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.</p> <p><b>Test of topic Approaches to Management</b></p>	<p>Theory and Approaches to Management</p> <p>Organization and meaning and objectives</p>
October, November 2022	<p>Approaches to Management, principles and benefits of organizations; Organizational structure: Functional, Line organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.,</p> <p><b>Delegation:</b> meaning, advantages, barriers to delegation, guidelines for effective delegation, <b>Decentralization and Centralization:</b> advantages and disadvantages, factors influencing decentralization.,</p> <p>Staffing: meaning, importance &amp; scope of staffing.</p> <p><b>Assignment –I on topic Planning</b></p> <p>assignment-1 and Test-1</p>	<p>Organizational structure and its significance ,</p> <p>delegation, Decentralization and Centralization, meaning advantages, , barriers</p>
December 2022, January 2023	<p><b>Motivation:</b> concept, objectives &amp; significance, Approaches to motivation.</p> <p><b>Leadership:</b> concept, significance &amp; functions, Leadership styles, approaches to leadership.</p> <p><b>Controlling:</b> meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.</p> <p><b>Assignment – II on topic Motivation</b></p>	<p>Motivation ,</p> <p>Leadership, concept, significance ,</p> <p>Controlling meaning and characteristics</p>

Phyhl  
07/11/22

Paper – Financial Accounting		
Month	Topics covered	Learning outcomes
August, 2022	Financial accounting -meaning, need, objectives & scope; book-keeping and accounting; branches of accounting;	Basic of accounting, meaning, need, objectives
September 2022	Accounting Principles, concepts and conventions; Accounting cycle , Accounting equation Journal; Rules of journalizing; ledger & Trial balance;  test of Accounting Principles, concepts and conventions	Accounting Principles- need, objectives, Accounting cycle ,
October, November 2022	Rectification of Errors: suspense account; effect on profits. Capital and Revenue: Concept and classification of income; expenditure; receipt Depreciation , Provisions and Reserves: concept and classification; Methods of depreciation accounting.  Assignment –I Test-1 on topic Depreciation ,	Types of Errors and Rectification, Capital and Revenue, Depreciation, Meaning and accounting
December 2022, January 2023	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Accounts of Non-profit Organizations. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock. Assignment –II on topic Consignment Accounts	Final Accounts, Importance and Preparation , Consignment Accounts

@hybl  
07/11/22



3  
16

Paper:- Corporate Accounting B.Com 3 <sup>rd</sup> sem		
Month	Topics covered	Learning outcomes
August 2022	Share capital--Accounting for share capital, issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of share and related illustration Test of Share Capital	About Company, Share and Share capital, Issue procedure of Shares
September 2022	Redemption of Preference shares; Redemption of debentures:- Issue and redemption of debentures Assignment-1 Redemption of Preference shares	Meaning of Preference shares, debentures, issue and redemption
October 2022	Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction. Test on topic Redemption of Preference shares	Meaning of reconstruction, Types and Process of Internal reconstruction
November 2022 December 2022	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings). Final accounts of companies (excluding computation of managerial remuneration). Assignment -2 Final accounts of companies	Meaning of Amalgamation, accounting treatment
January 2023	Assignment -2 Final accounts of companies Revision of syllabus and test	

@Lyle  
27/11/22