## Lesson Plan (w.e.f. 23 August, 2023 to December 2023)

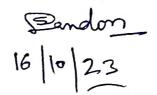
Name of Assistant Professor: - Sh. Sanjeev Kumar

Class and Semester: B.Com. 2<sup>nd</sup> year (3<sup>rd</sup> Semester)

Subject: Commerce

Paper: - Company Law

Month	Topics covered	Learning outcomes
August 2023	<ul> <li>कंपनी: -अर्थ, विशेषताएं और प्रकृति</li> <li>कंपनियों के प्रकार</li> </ul>	कंपनी क्या है ? व कंपनियों के प्रकार
September 2023	<ul> <li>निजी कंपनी,</li> <li>कंपनी का निर्माण, प्रवर्तन एवं समामेलन,</li> <li>पार्षद सीमानियम,</li> <li>पार्षद अंतर्नियम,</li> <li>प्रविवरण</li> <li>अंश एवं स्कंध,</li> </ul>	निजी कंपनी क्या है ? व कंपनी का निर्माण, प्रवर्तन एवं समामेलन की प्रक्रिया क्या है ?
	Assignment —I कंपनी का निर्माण, प्रवर्तन एवं समामेलन	,पार्षद सामानियम ,पार्षद अंतर्नियम, प्रविवरण क्या है?
October 2023	<ul> <li>अंशो का आवंटन,</li> <li>कंपनी की अंश पूंजी,</li> <li>अंश प्रमाण-पत्र तथा अंश-अधिपत्र,</li> </ul>	अंश पूंजी, अंश प्रमाण-पत्र तथा अंश-अधिपत्र क्या है ?
	Class Test -पार्षद अंतर्नियम व पार्षद अंतर्नियम	व इनके निर्गमित करने की प्रक्रिया क्या है ?
November 2023	<ul> <li>ऋणपत्रों का निर्गमन एवं आवंटन,</li> <li>अंशो एवं ऋण-पत्रों का हस्तांतरण एवं प्रेषण,</li> <li>डिपॉजिटरी सिस्टम</li> <li>ऋण लेने का अधिकार:-ऋण पत्र तथा प्रभार</li> </ul>	ऋणपत्रों का निर्गमन एवं आवंटन, अंशो एवं ऋण-पत्रों का हस्तांतरण किस प्रकार किया जाता हैं? डिपॉजिटरी सिस्टम
	Assignment –II अंशो एवं ऋण पत्रों का हस्तांतरण Revision and Test	ऋण लेने का अधिकार किसे है।



Plan B. Com 5th Semester

Subject: Auditing

Sr. No.		Month	Topic
1_		August	Introduction and Development of Auditing
2			Scope of Auditing and principles, procedure of Auditing
3			Quality of an Auditor, Duties regarding Errors and fraud
4		September	Advantage of Audit, limitations of audit, Types of Audit
5			Audit process and audit programme
6			Test checking and auditor responsibility
7			Internal control and internal check
8			Vouching, vouchers
9			Important items of the Receipt side
10		October	Vouching of different books
11			Verification of assets and liability
12			Company Auditor, 1st Assignment
13			Liability of an Auditor, 2nd assignment
14			Investigation, conditional test
15		November	Auditing of E-commerce transaction
16		1.01011001	Conditional Test
17	NI C		Professional conduct and Ethics
18			Revision



Class and Semester: B.A. 1st year (Ist Semester)

Subject: MDC

Month	Topics covered	Learning outcomes
August2023	Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination Management: as Science, Art and profession.	Introduction to Management, concept and significance
September, 2023	Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India., Value oriented Holistic Management, Learning lessons from Bhagavat Gita and Ramayana Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.	Theory and Approaches to Management Organization
September 2023	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.,  Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation,	Organizational structure and its significance, delegation,
October, 2023	Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization., Staffing: meaning, importance & scope of staffing.  Assignment –I on topic Planning	Decentralization and Centralization,
November 2023	Motivation: concept, objectives & significance, Approaches to motivation.  Leadership: concept, significance & functions, Leadership styles, approaches to leadership.  Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.  Assignment – II on topic Motivation  Revision and test	Motivation , Leadership, , Controlling

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Fand Semester: - B.com 5<sup>th</sup> Sem

## bject: GOODS AND SERVICES TAX (BC-503)

Sr.No.		Month	Topic
1		August	GST: Introduction & Meaning
2			GST: Features, Advantages & Limitation
3			Taxable Person
4		September	Registration: Procedure And Documents Required
5			Levy of GST
6			Collection of GST
7			Time of Goods and Services
8			Place of Supply of Goods and Services
9			Value of Taxable Supply
10		October	Computation of ITC And Transfer Of ITC
11		\$\begin{align*}	Tax Invoice Credit And Debit Note
12			Various Returns to be Filed Under GST
13		November	TDS&TCS Under GST
14			Interest Provisions on Delayed Payment
15			Conditional Test And Assignment
16			Offences Under GST
17			Penalties Under GST
18	1 = <sub>10</sub> =		Revision

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plan B. Com 3rd Semester lect: Indian financial System

		Month	Topic	Learning outcomes
Va.		Month		
			Introduction: nature and role of IFS	Meaning of IFS
1		August 2023	This oddetion. Hature and role of the	
	1			Importance of IFS
2		- 1/	IFS and Economic development	
			i e	
3			Component of IFS	Meaning of Money
				Market and
/	Fusty 1.			Instruments of Money
				Market
4		September 2023	Money market	Meaning of Capital
				Market and
				Instruments of Capital
			Capital market	Market
5			Cupini	
			Primary and Secondary market	
6			Primary and Secondary market	Origin of SEBI,
				Power and Function
7			SEBI	Meaning of Debt
	_			Market and
	, 1			Instruments of Debt
			Debt Market	Market
8		October 2023	Deot Warket	Origin of RBI, Power
	-			and Function
9			RBI	
				Process of Credit
13			Credit creation and credit control	creation Meaning of
10				Commercial bank and
				Structure of Banking
				System in India
11			Commercial bank	
				E-Banking and tools of
12			E-banking, 1st Assignment	e-banking
	_			Meaning of NPA,
		November 2023	NPA in commercial bank, 2nd assignment	Reasons and remedies
13		November 2023		Concept, Origin and
			Transfer of the second	Functions
14			Payment bank, conditional test	Concept, Origin and
		- Sittle		Functions of
			Development bank	Development bank
15			Development bank	
				5
16			Conditional Test	X .
			Recent Development in development banking	
17			Revision and test	

