

I.B. (PG) COLLEGE, PANIPAT
SESSION 2020-2021

Weekly Lesson Plan (Odd Semester)

(5th Semester)

Name of the Paper:- Cost Accounting

CLASS : B.COM. - III Year (Section A, B, C)

Name of the Teacher :

DR. SUNIT SHARMA, Prof. RUCHIKA BATRA

WEEK	DATE	TOPICS
1	November (2-3), (5-7)	Cost Accounting -Introduction
		Various Concepts-Nature and Scope
		Methods & Techniques
		Other Concepts
		Contd.
SUNDAY - 08.11.2020		
2	November (9-13)	Contd.
		Elements Of Cost & Classification
		Contd.
		Contd.
		Contd.
HOLIDAY - 14.11.2020 (Diwali)		
SUNDAY - 15.11.2020		
3	November (16-21)	Unit & Output Costing-Introduction
		Specimen Of Cost Sheet
		Practicals
		Contd.
		Contd.
		Contd.
SUNDAY - 22.11.2020		
4	November (23-28)	Contd.
		Contd.
		Unit & Output Costing-II
		Practicals
		Contd.
		Contd.
SUNDAY - 29.11.2020		
HOLIDAY - 30.11.2020 (Guru Nanak Dev Jayanti)		
5	December (1-5)	Contd.
		Contd.
		Contd.
		Problems & Revision
		Problems & Revision
SUNDAY - 06.12.2020		

6	December (07-12)	Contract Costing-Introduction
		Preparation Of Contract Account
		Practicals
		Incomplete Contracts & Treatment Of WIP
		Contd.
		Calculation Of Work Uncertified
SUNDAY - 13.12.2020		
7	December (14-19)	Incomplete Contract Near Completion
		Contd.
		Contd.
		Job Costing -Concepts & Accounting Treatment
		Contd.
		Batch Costing
SUNDAY - 20.12.2020		
8	December (21-24) (26)	Process Costing -Introduction
		Preparation Of Processes-Normal Losses
		Abnormal Losses,Effectiveness & WIP
		Practicals
		Opening & Closing Stock
HOLIDAY - 25.12.2020 (Christmas)		
SUNDAY - 27.12.2020		
9	December (28-31) January (1-2)	Joint Product & By Product
		Oil Industries & Treatment
		Problems & Revision
		Inter-Process-Introduction & Practicals
		Problems & Revision
		Material Costing-Planning & Purchasing
SUNDAY - 03.01.2021		
10	January (4-9)	Pricing Of Material Issue
		Contd.
		Treatment Of Material Losses
		Contd.
		Material Control-Concepts & Techniques
		Accounting Treatment
SUNDAY - 10.01.2021		
11	January (11-16)	Assignment First
		Contd.
		Contd.
		Level Of Inventory
		Problems & Revision
		Problems & Revision
SUNDAY - 17.01.2021		

12	January (18-19) (21-23)	Standard Costing & Variance Analysis
		Contd.
		Material Variance
		Practicals
		Labour Variance
HOLIDAY - 20.01.2021 (Guru Gobind Singh Jayanti)		
SUNDAY - 24.01.2021		
13	January (25) (27-30)	Practicals
		Contd.
		Contd.
		Problems & Revision
		Assignment Second
HOLIDAY - 26.01.2021 (Republic Day)		
SUNDAY - 31.01.2021		
14	February (01-06)	Labour Costing-Labour Turnover & Idle Time
		Overtime Treatment
		Methods Of Wage Payment Theory
		Conditional Test
		Time & Wage Payment Method
		Incentives Schemes & Revision
SUNDAY - 07.02.2021		
15	February (08-13)	Cost Control & Cost Reduction
		Contd.
		Cost Audit
		Contd.
		Overhead Classification & Allocation
		Absorption & Apportionment Of Overheads
SUNDAY - 14.02.2021		
16	February (15 - 20)	Contd.
		Over & Under Absorption
		Contd.
		Problems & Revision
		Overview Of Cost Audit Standards
		Revision

I.B. (PG) COLLEGE, PANIPAT

SESSION 2020-2021

Weekly Lesson Plan (Odd Semester)

(5th Semester)

Name of the Paper:- Financial Accounting CLASS : B.COM. - III Year (Section A, B, C)

Name of the Teacher : Prof. MADHVI, Prof. VANITA REHANI

WEEK	DATE	TOPICS
1	November (2 -3), (5 - 7)	Time-table Display and Discussion
		Introduction of Financial Management
		Nature & scope of Financial Management
		Functions & Objectives of Financial Mgt.
		Contd.
SUNDAY - 08.11.2020		
2	November (9-13)	Importance of Financial Mgt.
		Relation between FM and other areas
		Recent developments in FM
		Revision
		Introduction, Objectives and types of financial planning
HOLIDAY - 14.11.2020 (Diwali)		
SUNDAY - 15.11.2020		
3	November (16-21)	Procedure , Principles of sound financial plan
		Factors affecting & significance of Financial planning
		Limitations and Assessing Funds Requirements
		Contd.
		Contd.
		Revision
SUNDAY - 22.11.2020		
4	November (23-28)	Class test
		Introduction of Capitalisation
		Theories of Capitalisation
		Over Capitalisation: Causes & Consequences
		Contd.
		Under Capitalisation: Causes & Consequences
SUNDAY - 29.11.2020		
HOLIDAY - 30.11.2020 (Guru Nanak Dev Jayanti)		
5	December (1-5)	Contd.
		Introduction of Financial Forecasting
		Benefits & Types
		Techniques
		Limitation & Suggestions of Financial Forecasting
SUNDAY - 06.12.2020		

6	December (07-12)	Revision
		Introduction of Source of Finance (long term)
		Contd.
		Contd.
		Contd.
SUNDAY - 13.12.2020		
7	December (14-19)	Revision
		Sources of Finance (Medium Term and Short Term)
		Contd.
		Contd.
		Group Discussion
SUNDAY - 20.12.2020		
8	December 24) (26)	(21- Revision
		Class Test
		Introduction of Cost of Capital
		Factors affecting & Problems
		Classification and Computation of Cost of Capital
HOLIDAY - 25.12.2020 (Christmas)		
SUNDAY - 27.12.2020		
9	December 31) January (1-2)	(28- Contd.
		Contd.
		Contd.
		Contd.
		Revision and prob discussion
SUNDAY - 03.01.2021		
10	January (4-9)	Assignment -1
		Introduction of Capital Structure,optimum capital structure
		Characteristics & Importance
		Factors affecting Capital Structure
		Contd. Theories of Capital Structure
SUNDAY - 10.01.2021		
11	January (11-16)	Contd.
		Contd.
		Contd.
		Contd.
		Revision Class Test
SUNDAY - 17.01.2021		

12	January (18-19) (21-23)	Introduction of Capital Budgeting Decision,Nature & Importance
		Objectives,Problems and Types
		Techniques of Capital Budgeting
		Contd.
		Contd.
HOLIDAY - 20.01.2021 (Guru Gobind Singh Jayanti)		
SUNDAY - 24.01.2021		
13	January (25) (27-30)	Contd.
		Revision and Prob discussion
		Introduction to Working Capital and types
		Need ,factors affecting working capital
		Adequate & Inadequate working capital
HOLIDAY - 26.01.2021 (Republic Day)		
SUNDAY - 31.01.2021		
14	February (01-06)	Objectives & Approaches,Analysis of working capital
		Computation of Working Capital
		Contd.
		Contd.
		Conditional Test
SUNDAY - 07.02.2021		
15	February (08-13)	Introduction of Management of cash
		Factor affecting ,Objectives & Importance
		Methods
		Contd.
		Assignment -2
SUNDAY - 14.02.2021		
16	February (15 - 20)	Contd.
		Revision
		Revision
		Revision
		Revision

I.B. (PG) COLLEGE, PANIPAT

SESSION 2020-2021

Weekly Lesson Plan (Odd Semester)

(5th Semester)

Name of the Paper:- Income Tax CLASS : B.COM. - III Year (Section A, B, C)

Name of the Teacher : Prof. AJAYPAL SINGH, Prof. RUCHIKA BATRA

WEEK	DATE	TOPICS
1	November (2-3), (5-7)	Introduction to Income Tax
		Contd.
		Definitions:-Income,GTI,TI,Casual Income
		Person,Assessee,P.Y.,A.Y.,& Exceptions
		Tax Evasion,Avoidance,Planning & Management
SUNDAY - 08.11.2020		
2	November (9-13)	Revision
		Agricultural & Non Agricultural Income
		Practicals
		Revision
		Meaning & Types of Residents
HOLIDAY - 14.11.2020 (Diwali)		
SUNDAY - 15.11.2020		
3	November (16-21)	Scope of Residential Status & Practical
		Practicals
		Practicals
		Revision
		Exemptions For All Assesses
		Exemptions For All Employees
SUNDAY - 22.11.2020		
4	November (23-28)	Exemption For Institutions
		Revision
		Introduction To House Property
		Practicals
		Deductions & Practical
		Other Conditions & Practical
SUNDAY - 29.11.2020		
HOLIDAY - 30.11.2020 (Guru Nanak Dev Jayanti)		
5	December (1-5)	Practicals
		Practicals
		Practicals
		Practicals
		Revision
SUNDAY - 06.12.2020		

6	December (07-12)	Introduction To Dep.& Additional Dep.
		W.D.V.& Unabsorbed Depreciation
		Practicals & Investment Allowance
		Revision
		Intoduction To Business/Profession
		Allowed Deductions
SUNDAY - 13.12.2020		
7	December (14-19)	Allowed Deductions
		Disallowed Deductions
		Practicals Of Business Head
		Practicals Of Business Head
		Practicals Of Profession Head
		Practicals Of Profession Head
SUNDAY-20.12.2020		
8	December (21-24) (26)	Revision
		Revision
		Meaning & Definitions Of Salary
		Allowances
		Practicals
HOLIDAY - 25.12.2020 (Christmas)		
SUNDAY - 27.12.2020		
9	December (28-31) January (1-2)	Perquisites
		Valuation of Perquisites
		Practicals
		Practicals
		Practicals
		Provident Fund & Deductions
10	January (4-9)	Practicals
		Contd.
		Contd.
		Contd.
		Contd.
		Revision
SUNDAY - 10.01.2021		
11	January (11-16)	Meaning & Provisions Of Gratuity & Pension
		Earned Leave Salary & Retrenchment
		Voluntary Retirement & Provident Fund
		Assignment First
		Practicals
		Revision
SUNDAY - 17.01.2021		

12	January (18-19) (21-23)	Determination Of Eligible Business
		Plying & LIC Agents
		Revision
		Meaning & Transfer Of Capital Assets
		Computation Of Capital Gains & Practicals
HOLIDAY - 20.01.2021 (Guru Gobind Singh Jayanti)		
SUNDAY - 24.01.2021		
13	January (25) (27-30)	Capital Gains Under different Conditions
		Conditional Test
		Capital Gain Exemptions & Practicals
		Capital Gain Exemptions & Practicals
		Practicals
HOLIDAY - 26.01.2021 (Republic Day)		
SUNDAY - 31.01.2021		
14	February (01-06)	Practicals
		Revision
		Income Of Other Sources
		Assignment Second
		Other Incomes
		Bond Washing Transactions & Deductions
SUNDAY - 07.02.2021		
15	February (08-13)	Practicals
		Revision
		Deemed & Clubbing Of Income
		Practicals
		Revision
		Revision
SUNDAY - 14.02.2021		
16	February (15 - 20)	Revision
		Meaning & Provisions Of Set-Off & Carry Forward
		Practicals
		Practicals
		Revision
		Revision

I.B. (PG) COLLEGE, PANIPAT

SESSION 2020-2021

Weekly Lesson Plan (Odd Semester)

(5th Semester)

Name of the Paper:- Goods and Services Tax

CLASS : B.COM. - III Year (Section A, B, C)

Name of the Teacher : Prof. SONIA VIRMANI, Prof. RITIKA JATANA

WEEK	DATE	TOPICS
1	November (2 -3), (5 - 7)	Introduction about syllabus
		Tax structure in India
		Continue
		Continue
		Revision
SUNDAY - 08.11.2020		
2	November (9-13)	Overview of Gst
		Continue
		Continue
		Continue
		Oral discussion
HOLIDAY - 14.11.2020 (Diwali)		
SUNDAY - 15.11.2020		
3	November (16-21)	Administration of Gst
		Continue
		Continue
		Taxable event and scope of supply under Gst
		Continue
		Continue
SUNDAY - 22.11.2020		
4	November (23-28)	Continue
		Levy and collection of tax
		Continue
		Continue
		Continue
		Continue
SUNDAY - 29.11.2020		
HOLIDAY - 30.11.2020 (Guru Nanak Dev Jayanti)		
5	December (1-5)	Exemptions and composition scheme
		Continue
		Continue
		Continue
		Revision
SUNDAY - 06.12.2020		

6	December (07-12)	Time of supply
		Continue
		Continue
		The integrated goods and services tax 2017
		Continue
		Continue
SUNDAY - 13.12.2020		
7	December (14-19)	Inter state and Intra state supplies
		Continue
		Continue
		Group discussion
		Place of Supply
		Continue
SUNDAY - 20.12.2020		
8	December (21-24) (26)	Continue
		Continue
		Continue
		Oral test
		Value of taxable supply
HOLIDAY - 25.12.2020 (Christmas)		
SUNDAY - 27.12.2020		
9	December (28-31) January (1-2)	Continue
		Continue
		Assignment -1
		Input tax credit
		Continue
		Continue
SUNDAY - 03.01.2021		
10	January (4-9)	Continue
		Continue
		Continue
		Registration
		Continue
		Continue
SUNDAY - 10.01.2021		
11	January (11-16)	Continue
		Continue
		Continue
		Continue
		Revision
		Conditional Test
SUNDAY - 17.01.2021		

12	January (18-19) (21-23)	Tax invoice credit and debit notes
		Continue
		Continue
		Continue
		Revision
HOLIDAY - 20.01.2021 (Guru Gobind Singh Jayanti)		
SUNDAY - 24.01.2021		
13	January (25) (27-30)	Assignment -2
		Return Assessment and Audit
		Continue
		Continue
		Continue
HOLIDAY - 26.01.2021 (Republic Day)		
SUNDAY - 31.01.2021		
14	February (01-06)	Payment of tax
		Continue
		Continue
		Continue
		Continue
		Revision
SUNDAY - 07.02.2021		
15	February (08-13)	Offence and Penalties
		Continue
		Continue
		Continue
		Continue
		Revision
SUNDAY - 14.02.2021		
16	February (15 - 20)	Revision
		Revision
		Revision
		Revision
		Revision
		Revision

I.B. (PG) COLLEGE, PANIPAT
SESSION 2020-2021

Weekly Lesson Plan (Odd Semester)

(5th Semester)

Name of the Paper:- Indian Economy

CLASS : B.COM. - III Year (Section A, B, C)

Name of the Teacher : Prof. SAKSHI MUNJAL, Prof. POOJA DUDEJA

WEEK	DATE	TOPICS
1	November (2 -3), (5 - 7)	Students introduction
		Discussion about the syllabus
		Indian economy-features and size
		continue
		continue
SUNDAY - 08.11.2020		
2	November (9-13)	continue
		Natural resources
		continue
		continue
		Infrastructure
HOLIDAY - 14.11.2020 (Diwali)		
SUNDAY - 15.11.2020		
3	November (16-21)	continue
		continue
		continue
		continue
		Service sector in india
		continue
SUNDAY - 22.11.2020		
4	November (23-28)	Major areas of service sector in india
		continue
		Foreign trade of india
		continue
		Composition and Direction
		continue
SUNDAY - 29.11.2020		
HOLIDAY - 30.11.2020 (Guru Nanak Dev Jayanti)		
5	December (1-5)	continue
		Problem of population in india
		continue
		continue
		continue
SUNDAY - 06.12.2020		

6	December (07-12)	continue
		Problem of poverty in india
		continue
		Problem of unemployment in india
		continue
SUNDAY - 13.12.2020		
7	December (14-19)	continue
		Inflation
		continue
		Inequalities in distribution of income and wealth in india
		continue
SUNDAY - 20.12.2020		
8	December (21-24) (26)	continue
		Revision
		Inter state disparities in the pattern of development
		continue
		continue
HOLIDAY - 25.12.2020 (Christmas)		
SUNDAY - 27.12.2020		
9	December (28-31) January (1-2)	continue
		continue
		Revision
		Agriculture-features and importance
		continue
		Agricultural production and productivity
SUNDAY - 03.01.2021		
10	January (4-9)	Assignment -1 (Features and size of indian economy)
		Rural indebtedness
		continue
		continue
		Agricultural marketing
		continue
SUNDAY - 10.01.2021		
11	January (11-16)	continue
		continue
		Agricultural policy
		continue
		New developments in Agriculture-Contract Farming
		continue
SUNDAY - 17.01.2021		

12	January (18-19) (21-23)	organic Farming and corporate farming
		continue
		Conditional test-service sector in india
		Industrial Development during Planning period in india
		continue
HOLIDAY - 20.01.2021 (Guru Gobind Singh Jayanti)		
SUNDAY - 24.01.2021		
13	January (25) (27-30)	continue
		continue
		Industrial policy and national Manufacturing policy
		continue
		continue
HOLIDAY - 26.01.2021 (Republic Day)		
SUNDAY - 31.01.2021		
14	February (01-06)	Assignment -2 (new developments in agriculture and Agricultural marketing)
		continue
		continue
		continue
		Micro ,small and Medium enterprises
		continue
SUNDAY - 07.02.2021		
15	February (08-13)	continue
		Large scale industries
		continue
		Revision
		Iron and steel,cement and Petrochemicals
		continue
SUNDAY - 14.02.2021		
16	February (15 - 20)	Revision
		Revision
		Revision and Discussion about Previous papers
		Revision
		Revision
		Revision

I.B. (PG) COLLEGE, PANIPAT
SESSION 2020-2021

Weekly Lesson Plan (Odd Semester)

(5th Semester)

Name of the Paper:- AUDITING

CLASS : B.COM. - III Year (Section A, B, C)

Name of the Teacher : Prof. RUHANI SHARMA, Prof. SONIA DHINGRA

WEEK	DATE	TOPICS
1	November (2-3), (5-7)	Discussion of Syllabus
		Introduction-Meaning and Origin of Auditing
		continue
		continue
SUNDAY - 08.11.2020		
2	November (9-13)	continue
		continue
		continue
		continue
Objects, Importance and Limitations of Auditing		
HOLIDAY - 14.11.2020 (Diwali)		
SUNDAY - 15.11.2020		
3	November (16-21)	continue
		continue
		continue
		continue
		continue
		continue
SUNDAY - 22.11.2020		
4	November (23-28)	continue
		Types of Audit
		continue
		continue
		continue
SUNDAY - 29.11.2020		
HOLIDAY - 30.11.2020 (Guru Nanak Dev Jayanti)		
5	December (1-5)	Revision
		Revision
		Class Test
		Audit Process and Audit Programme
SUNDAY - 06.12.2020		

6	December (07-12)	continue
		continue
		continue
		continue
		Discuss Important Points
		Discuss Important Points
SUNDAY - 13.12.2020		
7	December (14-19)	Internal Control, Internal Check and Internal Audit
		continue
		continue
		continue
		continue
		continue
SUNDAY - 20.12.2020		
8	December (21-24) (26)	continue
		Oral Test
		Discuss Important Points
		Revision
		Revision
HOLIDAY - 25.12.2020 (Christmas)		
SUNDAY - 27.12.2020		
9	December (28-31) January (1-2)	Assignment-1
		Routine Checking and Vouching
		continue
		continue
		continue
		continue
SUNDAY - 03.01.2021		
10	January (4-9)	Verification of Assets and Liabilities
		continue
		continue
		continue
		continue
		continue
SUNDAY - 10.01.2021		
11	January (11-16)	Discuss Important Points
		Discuss Important Points
		Appointment, Power, Duties and Liabilities of An Auditor
		continue
		continue
		continue
SUNDAY - 17.01.2021		

12	January (18-19) (21-23)	continue
		Revision
		Oral Test
		Revision
		Conditional Test
HOLIDAY - 20.01.2021 (Guru Gobind Singh Jayanti)		
SUNDAY - 24.01.2021		
13	January (25) (27-30)	Audit Report
		Continue
		Continue
		Continue
		Continue
HOLIDAY - 26.01.2021 (Republic Day)		
SUNDAY - 31.01.2021		
14	February (01-06)	Continue
		Revision
		Investigation
		Continue
		Continue
		Continue
SUNDAY - 07.02.2021		
15	February (08-13)	Auditing of E-Commerce Transactions
		Continue
		Continue
		Continue
		Revision
		Assignment-2
SUNDAY - 14.02.2021		
16	February (15 - 20)	Professional Conduct and Ethics
		Continue
		Continue
		Continue
		Revision
		Revision