

# I.B. (PG) COLLEGE, PANIPAT

## LESSON PLAN

SESSION 2022-23 (01.09.2022 to 14.12.2022)

Weekly Lesson Plan

(Odd Semester)

UG ( Vth Semester )

Name of the Paper:- Cost Accounting

Class:- B.Com

Name of the Teachers (Section Wise) : Dr. Sunit Sharma , Prof. Jagriti Rani

WEEK	DATE	TOPICS
1	September (6-10)	Cost Accounting -Introduction
		Various Concepts-Nature and Scope
		Methods & Techniques
		Other Concepts
		Contd.
<b>SUNDAY - 11.09.2022</b>		
2	September (12-17)	Contd.
		Elements Of Cost & Classification
		Contd.
		Unit & Output Costing-Introduction
		Specimen Of Cost Sheet
		Practicals
<b>SUNDAY - 18.09.2022</b>		
3	September (19-24)	Contd.
		Contd.
		Contd.
		Unit & Output Costing-II
		Practicals
<b>HOLIDAY - 23.09.2022 (Shaheedi Divas/ Haryana War Heroes' Martydom Day)</b>		
<b>SUNDAY - 25.09.2022</b>		
<b>HOLIDAY - 26.09.2022 (Maharaja Agrasen Jayanti)</b>		
4	September (27-30) October (1)	Contd.
		Contd.
		Problems & Revision
		Problems & Revision
		Assignment : 1
<b>SUNDAY - 02.10.2022 &amp; Holiday (Mahatma Gandhi Jayanti)</b>		
5	October (3-8)	Contract Costing-Introduction
		Preparation Of Contract Account
		Practicals
		Incomplete Contracts & Treatment Of WIP
		Contd.
<b>HOLIDAY - 05.10.2022 (Dussehra)</b>		
<b>SUNDAY - 09.10.2022 &amp; Holiday (Maharishi Valmiki Jayanti)</b>		

6	October (10-15)	Calculation Of Work Uncertified
		Incomplete Contract Near Completion
		Contd.
		Contd.
		Job Costing -Concepts & Accounting Treatment
Contd.		
<b>SUNDAY - 16.10.2022</b>		
7	October (17-21)	Batch Costing
		Process Costing -Introduction
		Preparation Of Processes-Normal Losses
		Abnormal Losses,Effectiveness & WIP
		Practicals
<b>Diwali Break - 22.10.2022 to 26.10.2022</b>		
8	October (27-29)	Opening & Closing Stock
		Joint Product & By Product
		Oil Industries & Treatment
<b>SUNDAY - 30.10.2022</b>		
9	October (31) November (1-5)	Problems & Revision
		Inter-Process-Introduction & Practicals
		Problems & Revision
		Material Costing-Planning & Purchasing
		Pricing Of Material Issue
<b>HOLIDAY - 01.11.2022 (Haryana Day)</b>		
<b>SUNDAY - 06.11.2022</b>		
10	November (7-12)	Conditional Test
		Contd.
		Treatment Of Material Losses
		Contd.
		Material Control-Concepts & Techniques
<b>HOLIDAY - 08.11.2022 (Guru Nanak Dev Jayanti)</b>		
<b>SUNDAY - 13.11.2022</b>		
11	November (14-19)	Accounting Treatment
		Contd.
		Level Of Inventory
		Problems & Revision
		Standard Costing & Variance Analysis
		Contd.
<b>SUNDAY - 20.11.2022</b>		
12	November (21-26)	Material Variance
		Practicals
		Assignment : 2
		Labour Variance
		Practicals
		Contd.
<b>SUNDAY - 27.11.2022</b>		

13	November (28-30) December (1-3)	Problems & Revision
		Labour Costing-Labour Turnover & Idle Time
		Overtime Treatment
		Methods Of Wage Payment Theory
		Time & Wage Payment Method
		Incentives Schemes & Revision
<b>SUNDAY - 04.12.2022</b>		
14	December (5-10)	Cost Control & Cost Reduction
		Contd.
		Cost Audit
		Overhead Classification & Allocation
		Absorption & Apportionment Of Overheads
		Over & Under Absorption
<b>SUNDAY - 11.12.2022</b>		
15	December (12-14)	Problems & Revision
		Overview Of Cost Audit Standards
		Revision

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## LESSON PLAN

SESSION 2022-23 (01.09.2022 to 14.12.2022)

Weekly Lesson Plan

(Odd Semester)

UG ( Vth Semester)

Name of the Paper:- Financial Management

Class:B.Com

Name of the Teachers (Section Wise) : Prof. Madhvi, Prof. Vanita Rehani

WEEK	DATE	TOPICS
1	September (6-10)	Discussion about syllabus
		Nature and Scope of Financial management
		Objectives of financial management
		Continued...
		Importance of financial management
<b>SUNDAY - 11.09.2022</b>		
2	September (12-17)	Continued...
		Revision
		Introduction of Financial planning
		Procedure of Financial Planning
		Objectives and Types of financial planning
		Continued...
<b>SUNDAY - 18.09.2022</b>		
3	September (19-24)	Determinants and limitation of Financial planning
		Assesing Funds Requirements
		Continued...
		Revision
		Introduction of Capitalisation
<b>HOLIDAY - 23.09.2022 (Shaheedi Divas/ Haryana War Heroes' Martydom Day)</b>		
<b>SUNDAY - 25.09.2022</b>		
<b>HOLIDAY - 26.09.2022 (Maharaja Agrasen Jayanti)</b>		
4	September (27-30) October (1)	Theories of Capitalisation
		Over Capitalisation :causes and measurement
		Continued...
		Under capitalisation:causes and measurement
		Continued...
<b>SUNDAY - 02.10.2022 &amp; Holiday (Mahatma Gandhi Jayanti)</b>		
5	October (3-8)	Revision
		Introduction Of Financial Forecasting
		Benefits and scope of financial forecasting
		Techniques of Financial Forecasting
		Continued...
<b>HOLIDAY - 05.10.2022 (Dussehra)</b>		
<b>SUNDAY - 09.10.2022 &amp; Holiday (Maharishi Valmiki Jayanti)</b>		

6	October (10-15)	Continued...
		Limitation Of Financial Forecasting
		Revision
		Introduction Of Sources Of Finance(Long Term)
		Continued...
<b>SUNDAY - 16.10.2022</b>		
7	October (17-21)	Continued...
		Revision
		Sources Of Finance(Medium -Term and short-term)
		Continued...
		Continued...
<b>Diwali Break - 22.10.2022 to 26.10.2022</b>		
8	October (27-29)	Revision
		Assignment-1
		Introduction Of Cost Of Capital
<b>SUNDAY - 30.10.2022</b>		
9	October (31) November (1-5)	Computation of cost of capital
		Continued...
		Continued...
		Continued...
		Continued...
<b>HOLIDAY - 01.11.2022 (Haryana Day)</b>		
<b>SUNDAY - 06.11.2022</b>		
10	November (7-12)	Continued...
		Revision
		Conditional Test
		Introduction of Capital Structure
		Theories Of Capital Structure
<b>HOLIDAY - 08.11.2022 (Guru Nanak Dev Jayanti)</b>		
<b>SUNDAY - 13.11.2022</b>		
11	November (14-19)	Continued...
		Continued...
		Continued...
		Revision
		Assignment-2
		Introduction Of Capital Budgeting Decisions
<b>SUNDAY - 20.11.2022</b>		
12	November (21-26)	Techniques of capital Budgeting
		Continued...
		Continued...
		Continued...
		Continued...
		Revision
<b>SUNDAY - 27.11.2022</b>		

13	November (28-30) December (1-3)	Introduction Of Working capital
		Types Of Working Capital
		Continued...
		Continued...
		Revision
<b>SUNDAY - 04.12.2022</b>		
14	December (5-10)	Introduction of Management of Cash
		Continued...
		Continued...
		Continued...
		Revision
<b>SUNDAY - 11.12.2022</b>		
15	December (12-14)	Revision
		Revision
		Revision

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## LESSON PLAN

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Weekly Lesson Plan

(Odd Semester)

UG ( Vth Semester)

Name of the Paper:- Goods and Services Tax

Class:- B.Com

Name of the Teachers (Section Wise) : Prof. Ritika Jatana, Prof. Sonia Virmani

WEEK	DATE	TOPICS
1	September (6-10)	Introduction to Syllabus
		Tax structure in India
		Continue
		Continue
<b>SUNDAY - 11.09.2022</b>		
2	September (12-17)	Revision
		Overview of GST
		Continue
		Continue
		Student queries and Solution
<b>SUNDAY - 18.09.2022</b>		
3	September (19-24)	Administration of GST
		Continue
		Continue
		Revision
Taxable Event and Scope of Supply under GST		
<b>HOLIDAY - 23.09.2022 (Shaheedi Divas/ Haryana War Heroes' Martyrdom Day)</b>		
<b>SUNDAY - 25.09.2022</b>		
<b>HOLIDAY - 26.09.2022 (Maharaja Agrasen Jayanti)</b>		
4	September (27-30) October (1)	Continue
		Continue
		Continue
		Class test
		Levy and Collection of Tax
<b>SUNDAY - 02.10.2022 &amp; Holiday (Mahatma Gandhi Jayanti)</b>		
5	October (3-8)	Continue
		Continue
		Continue
		Group discussion
		Revision
<b>HOLIDAY - 05.10.2022 (Dussehra)</b>		
<b>SUNDAY - 09.10.2022 &amp; Holiday (Maharishi Valmiki Jayanti)</b>		

6	October (10-15)	Small Taxable persons
		Continue
		Continue
		Continue
		Revision
<b>SUNDAY - 16.10.2022</b>		
7	October (17-21)	Time of Supply
		Continue
		Continue
		Class test
<b>Diwali Break - 22.10.2022 to 26.10.2022</b>		
8	October (27-29)	ASSIGNMENT -1
		integrated goods and Services Tax
		Continue
<b>SUNDAY - 30.10.2022</b>		
9	October (31) November (1-5)	Continue
		Nature of Supplies
		Continue
		Place of Supply
<b>HOLIDAY - 01.11.2022 (Haryana Day)</b>		
<b>SUNDAY - 06.11.2022</b>		
10	November (7-12)	Continue
		Continue
		Group discussion
		Value of Taxable Supply
		Continue
<b>HOLIDAY - 08.11.2022 (Guru Nanak Dev Jayanti)</b>		
<b>SUNDAY - 13.11.2022</b>		
11	November (14-19)	CONDITIONAL TEST
		Value of Taxable Supply
		Input Tax Credit
		Continue
		Continue
		Continue
<b>SUNDAY - 20.11.2022</b>		
12	November (21-26)	ASSIGNMENT -2
		Registration
		Continue
		Continue
		Tax Invoice, Credit and Debit Notes
<b>SUNDAY - 27.11.2022</b>		



13	November (28-30) December (1-3)	Continue
		Continue
		Continue
		Return, Assessment and Audit
		Continue
		Continue
<b>SUNDAY - 04.12.2022</b>		
14	December (5-10)	Payment of Tax
		Continue
		Continue
		Offence and Penalties
		Continue
		Continue
<b>SUNDAY - 11.12.2022</b>		
15	December (12-14)	Revision
		Revision
		Revision

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## LESSON PLAN

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(Odd Semester)

UG ( Vth Semester)

Name of the Paper:- Income Tax

Class:- B.Com

Name of the Teachers (Section Wise) : Prof. Ajaypal Singh, Prof.Ruchika Batra

WEEK	DATE	TOPICS
1	September (6-10)	Introduction to Income Tax
		Definitions:-Income,GTI,Casual Income
		Person,Assessee,P.Y,A.Y. & Exceptions
		Tax Evasion,Avoidance,Planning & Management
		Revision
<b>SUNDAY - 11.09.2022</b>		
2	September (12-17)	Agricultural & Non Agricultural Income
		Practicals
		Revision
		Meaning & Types Of Residents
		Scope of Residential Status & Practical
		Practicals
<b>SUNDAY - 18.09.2022</b>		
3	September (19-24)	Revision
		Exemptions For All Assessee
		Exemptions For All Employees
		Exemptions For All Institutions
		Revision
<b>HOLIDAY - 23.09.2022 (Shaheedi Divas/ Haryana War Heroes' Martydom Day)</b>		
<b>SUNDAY - 25.09.2022</b>		
<b>HOLIDAY - 26.09.2022 (Maharaja Agrasen Jayanti)</b>		
4	September (27-30) October (1)	Introduction to House Property
		Practicals
		Deductions & Practical
		Other Conditions & Practical
		Practicals
<b>SUNDAY - 02.10.2022 &amp; Holiday (Mahatma Gandhi Jayanti)</b>		
5	October (3-8)	Practicals
		Practicals
		Revision
		Introduction To Depreciation & Additional Dep.
		WDV & Unabsorbed Depreciation
<b>HOLIDAY - 05.10.2022 (Dussehra)</b>		
<b>SUNDAY - 09.10.2022 &amp; Holiday (Maharishi Valmiki Jayanti)</b>		

6	October (10-15)	Practicals & Investment Allowance
		Revision
		Introduction To Business/Profession
		Allowed Deductions
		Allowed Deductions
		Disallowed Deductions
<b>SUNDAY - 16.10.2022</b>		
7	October (17-21)	Practicals Of Business Head
		Practicals Of Business Head
		Practicals Of Profession Head
		Revision
		Meaning & Definitions Of Salary
<b>Diwali Break - 22.10.2022 to 26.10.2022</b>		
8	October (27-29)	Allowances
		Assignment First
		Perquisites
<b>SUNDAY - 30.10.2022</b>		
9	October (31) November (1-5)	Valuation Of Perquisites
		Practicals
		Practicals
		Provident Fund & Deductions
		Practicals
<b>HOLIDAY - 01.11.2022 (Haryana Day)</b>		
<b>SUNDAY - 06.11.2022</b>		
10	November (7-12)	Contd.
		Contd.
		Contd.
		Revision
		Meaning & Provisions Of Gratuity & Pension
<b>HOLIDAY - 08.11.2022 (Guru Nanak Dev Jayanti)</b>		
<b>SUNDAY - 13.11.2022</b>		
11	November (14-19)	Earned Leave Salary & Retrenchment
		Voluntary Retirement & Provident Fund
		Conditional Test
		Practicals
		Revision
		Determination Of Eligible Business
<b>SUNDAY - 20.11.2022</b>		
12	November (21-26)	Plying & LIC Agents
		Revision
		Meaning & Transfer Of Capital Assets
		Computation Of Capital Gains & Practical
		Capital Gains Under Different Conditions
		Assignment Second
<b>SUNDAY - 27.11.2022</b>		

13	November (28-30)	Capital Gains Exemptions & Practicals
		Practicals
	December (1-3)	Revision
		Income Of Other Sources
		Other Incomes
		Bond Washing Transactions & Deductions
<b>SUNDAY - 04.12.2022</b>		
14	December (5-10)	Practicals
		Revision
		Deemed & Clubbing Of Income
		Practicals
		Revision
		Meaning & Provisions Of Set-Off & Carry Forward
<b>SUNDAY - 11.12.2022</b>		
15	December (12-14)	Practicals
		Revision
		Revision

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## LESSON PLAN

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UG ( Vth Semester )

Name of the Paper:- Auditing

Class:- B.Com

Name of the Teachers (Section Wise) : Prof.Ruhani Sharma, Prof. Anchal Batra

WEEK	DATE	TOPICS
1	September (6-10)	Discussion of syllabus
		Introduction-Meaning and origion of Auditing
		Continue
		Continue
		Continue
<b>SUNDAY - 11.09.2022</b>		
2	September (12-17)	Continue
		Continue
		Continue
		Continue
		Objects, Importance and Limitations of Auditing
		Continue
<b>SUNDAY - 18.09.2022</b>		
3	September (19-24)	Continue
		Continue
		Continue
		Continue
		Continue
<b>HOLIDAY - 23.09.2022 (Shaheedi Divas/ Haryana War Heroes' Martydom Day)</b>		
<b>SUNDAY - 25.09.2022</b>		
<b>HOLIDAY - 26.09.2022 (Maharaja Agrasen Jayanti)</b>		
4	September (27-30) October (1)	Continue
		Types of Audit
		Continue
		Continue
		Continue
<b>SUNDAY - 02.10.2022 &amp; Holiday (Mahatma Gandhi Jayanti)</b>		
5	October (3-8)	Continue
		Revision
		Revision
		Class Test
		<b>Audit Process and Audit Programme</b>
<b>HOLIDAY - 05.10.2022 (Dussehra)</b>		
<b>SUNDAY - 09.10.2022 &amp; Holiday (Maharishi Valmiki Jayanti)</b>		

6	October (10-15)	Continue
		Continue
		Continue
		Continue
		Discuss Important Points
		<b>Assignment-1</b>
<b>SUNDAY - 16.10.2022</b>		
7	October (17-21)	Internal control, Internal check and Internal Audit
		Continue
		Continue
		Continue
		Continue
<b>Diwali Break - 22.10.2022 to 26.10.2022</b>		
8	October (27-29)	Continue
		Continue
		Oral Test
<b>SUNDAY - 30.10.2022</b>		
9	October (31) November (1-5)	Routine Checking and Vouching
		Continue
		Continue
		Continue
		Continue
<b>HOLIDAY - 01.11.2022 (Haryana Day)</b>		
<b>SUNDAY - 06.11.2022</b>		
10	November (7-12)	Conditional Test
		Verification of Assets and Liabilities
		Continue
		Continue
		Continue
<b>HOLIDAY - 08.11.2022 (Guru Nanak Dev Jayanti)</b>		
<b>SUNDAY - 13.11.2022</b>		
11	November (14-19)	Continue
		Assignment-2
		Appointment, Power, Duties and Liabilities of Auditor
		Continue
		Continue
		Continue
<b>SUNDAY - 20.11.2022</b>		
12	November (21-26)	Continue
		Audit Report
		Continue
		Continue
		Continue
		Continue
<b>SUNDAY - 27.11.2022</b>		

13	November (28-30) December (1-3)	Investigation
		Continue
		Continue
		Continue
		Auditing of E-commerce transactions
		Continue
<b>SUNDAY - 04.12.2022</b>		
14	December (5-10)	Continue
		Continue
		Revision
		Professional Conduct and Ethics
		Continue
		Continue
<b>SUNDAY - 11.12.2022</b>		
15	December (12-14)	Continue
		Revision
		Revision

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## LESSON PLAN

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UG ( Vth Semester )

Name of the Paper:- Indian Economy

Class:- B.Com

Name of the Teachers (Section Wise) :- Prof. Pooja Dudeja, Prof.Pooja Batra

WEEK	DATE	TOPICS
1	September (6-10)	Discussion about syllabus
		Indian economy - features and size
		Continue
		Continue
		Continue
<b>SUNDAY - 11.09.2022</b>		
2	September (12-17)	Continue
		Natural resources
		Continue
		Continue
		Infrastructure
		Continue
<b>SUNDAY - 18.09.2022</b>		
3	September (19-24)	Continue
		Continue
		Continue
		Service sector in India
		Continue
<b>HOLIDAY - 23.09.2022 (Shaheedi Divas/ Haryana War Heroes' Martydom Day)</b>		
<b>SUNDAY - 25.09.2022</b>		
<b>HOLIDAY - 26.09.2022 (Maharaja Agrasen Jayanti)</b>		
4	September (27-30) October (1)	Continue
		Continue
		Major areas of service sector in India
		Foreign trade of India
		Continue
<b>SUNDAY - 02.10.2022 &amp; Holiday (Mahatma Gandhi Jayanti)</b>		
5	October (3-8)	Continue
		Continue
		Continue
		Problem of population in India
		Continue
<b>HOLIDAY - 05.10.2022 (Dussehra)</b>		
<b>SUNDAY - 09.10.2022 &amp; Holiday (Maharishi Valmiki Jayanti)</b>		



6	October (10-15)	Problem of poverty in India
		Continue
		Continue
		Assignment-1
		Problem of unemployment in India
Continue		
<b>SUNDAY - 16.10.2022</b>		
7	October (17-21)	Continue
		Continue
		Interstate disparities n the pattern of development
		Continue
		Continue
<b>Diwali Break - 22.10.2022 to 26.10.2022</b>		
8	October (27-29)	Agriculture- feature and importance
		Continue
		Continue
<b>SUNDAY - 30.10.2022</b>		
9	October (31) November (1-5)	Continue
		Agrculture production and productivity
		Continue
		Continue
		Continue
<b>HOLIDAY - 01.11.2022 (Haryana Day)</b>		
<b>SUNDAY - 06.11.2022</b>		
10	November (7-12)	Rural indebtedness
		Continue
		Continue
		Continue
		Conditional test
<b>HOLIDAY - 08.11.2022 (Guru Nanak Dev Jayanti)</b>		
<b>SUNDAY - 13.11.2022</b>		
11	November (14-19)	Agriculture marketining
		Continue
		Continue
		Assignment-2
		continue topic
		Continue
<b>SUNDAY - 20.11.2022</b>		
12	November (21-26)	Agriculture policy
		Continue
		Continue
		New development in agriculture
		Continue
		Continue
<b>SUNDAY - 27.11.2022</b>		

13	November (28-30)	Organic farming and corporate farming
		Continue
	December (1-3)	Industrial development during planning period
		Continue
		Industrial Policy and National Manufacturing policy
Continue		
<b>SUNDAY - 04.12.2022</b>		
14	December (5-10)	Micro,small and medium enterprises
		Continue
		Large scale industries
		Iron and steel, cement and parachemicles
		Revision
Revision		
<b>SUNDAY - 11.12.2022</b>		
15	December (12-14)	Continue
		Continue
		Continue