

I.B. (PG) COLLEGE, PANIPAT
LESSON PLAN
SESSION 2024-25 (01.08.2024 to 22.11.2024)
Weekly Lesson Plan (Odd Semester)
UG (V-Semester)

Name of the Paper: Class :- B.Com Final		
Name of the Teachers (Section Wise) : Prof. Ruhani Sharma, Prof. Karuna Sachdeva		
WEEK	DATE	TOPICS
1	August (1-3)	Discussion about Syllabus
		Introduction: Meaning, Objectives
		Continued
SUNDAY - 04.08.2024		
2	August (5-10)	Continued
		Continued
		07.08.2024 - TEEJ
		Continued
		Objectives Of Auditing
		Continued
SUNDAY - 11.08.2024		
3	August (12-17)	Continued
		Continued
		Continued
		15.08.2024 - INDEPENDENCE DAY
		Advantages of audit
		Continued
SUNDAY - 18.08.2024		
4	August (19-24)	19.08.2024 - RAKSHABANDHAN
		Types of audit
		Continued
		Continued
		Continued
		Class test
SUNDAY - 25.08.2024		
5	August (26-31)	26.08.2024 - JANAMASHTMI
		Internal and External audit
		Continued
		Continued
		Continued
		Proprietary and Efficiency Audit
SUNDAY - 01.09.2024		

6	September	(2-7)	Continued
			Audit Process: Audit Programme
			Continued
			Continued
			Audit working paper and Evidence
SUNDAY - 08.09.2024			
7	September	(9-14)	Continued
			Continued
			Audit of E-Commerce transactions
			Continued
			Class test
SUNDAY - 15.09.2024			
8	September	(16-21)	Method of audit work: Routine Checking and Test Checking
			Continued
			Continued
			Continued
			Internal Control and Internal Checking System
SUNDAY - 22.09.2024			
HOLIDAY 23.09.2024 - SHAHEEDI DIVAS/HARYANA WAR HEROES' MARTYRDOM DAY			
9	September	(24-28)	Continued
			Continued
			Vouching: Meaning, Objective and Importance of vouching
			Continued
			Continued
SUNDAY - 29.09.2024			
10	September (30) October (1, 4-5))		Vouching of Cash Books, Purchase Books, Sales Book
			Continued
			02.10.2024 - MAHATMA GANDHI JAYANTI
			03.10.2024 - (MAHARAJA AGRASEN JAYANTI)
			Vouching of Bill receivable Book, Bill Payable book, Journal Proper
SUNDAY - 06.10.2024			

11	October	(7-11)	Continued
			Verification of Asset and Liabilities
			Continued
			Continued
			Audit of Limited Company: Company Auditor-Appointment, Power,
HOLIDAY 12.10.2024 - (DUSSEHRA)			
SUNDAY - 13.10.2024			
12	October	(14-19)	Continued
			Continued
			Ist Assignment
			17.10.2024 - MAHARISHI VALMIKI JAYANTI/MAHARAJA AJMIDH
			Topic (Continued)
			Continued
SUNDAY - 20.10.2024			
13	October	(21-26)	Direction of Comptroller and Auditor General of India
			Continued
			Continued
			Continued
			Conditional Test
			Audit Reports: various types of audit reports
DIWALI BREAK - 27.10.2024 - 03.11.2024			
14	November	(4-9)	Continued
			Continued
			Investigation: Meaning, Nature, Procedure and Objective
			Continued
			Continued
			Continued
SUNDAY - 10.11.2024			
15	November (11-16)		Investigation and Due Diligence
			Continued
			Continued
			IIInd Assignment
			15.11.2024 - GURU NANAK DEV JAYANTI
			Professional Ethics of Auditing
SUNDAY - 17.11.2024			
16	November	(18-22)	Continued
			Continued
			Continued
			Revision
			Revision
23.11.2024 - Examinations			

I.B. (PG) COLLEGE, PANIPAT
LESSON PLAN
SESSION 2024-25 (01.08.2024 to 22.11.2024)
Weekly Lesson Plan (Odd Semester)

Name of the Cost Accounting B.Com Final UG (V - Semester)		
Name of the Teachers (Section Wise) :Dr. Sunit Sharma & Prof. Jagriti		
WEE	DATE	TOPICS
1	August (1-3)	Dictate of Time Table and Syllabus discuss
		Cost Accounting -Introduction
		Various Concepts-Nature and Scope
SUNDAY - 04.08.2024		
2	August (5-10)	Methods & Techniques
		Other Concepts
		07.08.2024 - TEEJ
		Contd.
		Contd.
SUNDAY - 11.08.2024		
3	August (12-17)	Contd.
		Unit & Output Costing-Introduction
		Specimen Of Cost Sheet
		15.08.2024 - INDEPENDENCE DAY
		Practicals
SUNDAY - 18.08.2024		
4	August (19-24)	19.08.2024 - RAKSHABANDHAN
		Contd.
		Contd.
		Unit & Output Costing-II
		Practicals
SUNDAY - 25.08.2024		
5	August (26-31)	26.08.2024 - JANAMASHTMI
		Contd.
		Problems & Revision
		Problems & Revision
		Contract Costing-Introduction
SUNDAY - 01.09.2024		
SUNDAY - 01.09.2024		

6	September 7)	(2-	Practicals
			Incomplete Contracts & Treatment Of WIP
			Contd.
			Calculation Of Work Uncertified
			Incomplete Contract Near Completion
			Contd.
SUNDAY - 08.09.2024			
7	September 14)	(9-	Contd.
			Job Costing -Concepts & Accounting Treatment
			Contd.
			Batch Costing
			Process Costing -Introduction
			Preparation Of Processes-Normal Losses
SUNDAY - 15.09.2024			
8	September 21)	(16-	Abnormal Losses,Effectiveness & WIP
			Practicals
			Opening & Closing Stock
			Joint Product & By Product
			Oil Industries & Treatment
			Problems & Revision
SUNDAY - 22.09.2024			
HOLIDAY 23.09.2024 - SHAHEEDI DIVAS/HARYANA WAR HEROES' MARTYRDOM DAY			
9	September 28)	(24-	Inter-Process-Introduction & Practicals
			Problems & Revision
			Material Costing-Planning & Purchasing
			Pricing Of Material Issue
			Conditional Test
SUNDAY - 29.09.2024			
10	September (30) October (1, 4-5))		Contd.
			Treatment Of Material Losses
			02.10.2024 - MAHATMA GANDHI JAYANTI
			03.10.2024 - (MAHARAJA AGRASEN JAYANTI)
			Contd.
			Contd.
SUNDAY - 06.10.2024			

11	October	(7-11)	Material Control-Concepts & Techniques
			Accounting Treatment
			Contd.
			Level Of Inventory
			Problems & Revision
HOLIDAY 12.10.2024 - (DUSSEHRA)			
SUNDAY - 13.10.2024			
12	October	(14-19)	Standard Costing & Variance Analysis
			Assignment-1
			Material Variance
			17.10.2024 - MAHARISHI VALMIKI JAYANTI/MAHARAJA
			Practicals
			Labour Variance
SUNDAY - 20.10.2024			
13	October	(21-26)	Practicals
			Contd.
			Contd.
			Contd.
			Contd.
			Conditional Test
DIWALI BREAK - 27.10.2024 - 03.11.2024			
14	November	(4-9)	Assignment-2
			Incentives Schemes & Revision
			Cost Control & Cost Reduction
			Contd.
			Cost Audit
			Overhead Classification & Allocation
SUNDAY - 10.11.2024			
15	November	(11-16)	Absorption & Apportionment Of Overheads
			Over & Under Absorption
			Problems & Revision
			Overview Of Cost Audit Standards
			15.11.2024 - GURU NANAK DEV JAYANTI
			Revision
SUNDAY - 17.11.2024			
16	November	(18-22)	Revision
			Revision
			Revision
			Revision
			Revision
23.11.2024 - Examinations			

I.B. (PG) COLLEGE, PANIPAT
LESSON PLAN
SESSION 2024-25 (01.08.2024 to 22.11.2024)
Weekly Lesson Plan (Odd Semester)

UG (V - Semester)

Name of the Paper:- Financial Management Class: B.Com Final

Name of the Teachers (Section Wise) : Prof. Madhvi & Prof. Aakansha Sharma

WEEK	DATE	TOPICS
1	August (1-3)	Time table display and discussion
		Discussion about syllabus
		Financial management - Introduction
SUNDAY - 04.08.2024		
2	August (5-10)	Nature, scope & approaches of financial management
		Objectives and significance of financial management
		07.08.2024 - TEEJ
		Recent developments in financial management
		Revision
		Financial planning and forecasting-need and importance
SUNDAY - 11.08.2024		
3	August (12-17)	Drafting a financial plan
		Continued
		Revision
		15.08.2024 - INDEPENDENCE DAY
		Capitalization -Introduction
		Over capitalization
SUNDAY - 18.08.2024		
4	August (19-24)	19.08.2024 - RAKSHABANDHAN
		Under capitalization
		Revision
		Financial forecasting - meaning and benefits, Types
		Techniques of financial forecasting & limitations
		Revision
SUNDAY - 25.08.2024		
5	August (26-31)	26.08.2024 - JANAMASHTMI
		Sources of finance- Short term
		Medium term
		long term
		Continued
		Revision
SUNDAY - 01.09.2024		

6	September 7)	(2-	Cost of capital - Meaning & significance
			Computation of cost of debt
			Continued
			Continued
			Computation of cost of equity share capital
			Continued
SUNDAY - 08.09.2024			
7	September 14)	(9-	Continued
			Continued
			Computation of cost of preference share capital
			Continued
			Computation of retained earnings
			Weighted average cost of capital
SUNDAY - 15.09.2024			
8	September (16-21)		Continued
			Continued
			Continued
			Revision
			Capital structure decision- meaning
			Determinants of capital structure
SUNDAY - 22.09.2024			
HOLIDAY 23.09.2024 - SHAHEEDI DIVAS/HARYANA WAR HEROES' MARTYRDOM DAY			
9	September (24-28)		Theories of capital structure
			Continued
			Continued
			Continued
			Problems discussion
SUNDAY - 29.09.2024			
10	September (30) October (1, 4-5))		Problems discussion
			Revision
			02.10.2024 - MAHATMA GANDHI JAYANTI
			03.10.2024 - (MAHARAJA AGRASEN JAYANTI)
			Capital budgeting decisions - nature and importance
			Continued
SUNDAY - 06.10.2024			

11	October	(7-11)	Factors influencing capital expenditure decisions
			Techniques of capital budgeting
			Continued
			Continued
			Continued
HOLIDAY 12.10.2024 - (DUSSEHRA)			
SUNDAY - 13.10.2024			
12	October	(14-19)	Continued
			Problems discussion & Revision
			Assignment -1st
			17.10.2024 - MAHARISHI VALMIKI JAYANTI/MAHARAJA AJMIDH
			Working capital management - Introduction &needs
			Types and determinants
SUNDAY - 20.10.2024			
13	October	(21-26)	Forecasting of working capital requirements
			Continued
			Continued
			Continued
			Continued
			Revision
DIWALI BREAK - 27.10.2024 - 03.11.2024			
14	November	(4-9)	Conditional test
			Management of cash
			Continued
			Continued
			Continued
			Continued
SUNDAY - 10.11.2024			
15	November	(11-16)	Assignment -2nd
			Problems discussion
			Revision
			Revision
			15.11.2024 - GURU NANAK DEV JAYANTI
			Revision
SUNDAY - 17.11.2024			
16	November	(18-22)	Revision
			Revision
			Revision
			Revision
			Revision
23.11.2024 - Examinations			

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Weekly Lesson Plan (Odd Semester)

UG (V - Semester)

Name of the Paper:- Goods & Services Tax

Class: B.Com Final

Name of the Teachers (Section Wise) : Prof. Aakanksha Sharma, Prof. Sonia

WEEK	DATE	TOPICS
1	August (1-3)	Introduction about syllabus
		Tax structure in India
		Continue
SUNDAY - 04.08.2024		
2	August (5-10)	Continue
		Continue
		07.08.2024 - TEEJ
		Continue
		Continue
		Continue
SUNDAY - 11.08.2024		
3	August (12-17)	Overview of GST
		Continue
		Continue
		15.08.2024 - INDEPENDENCE DAY
		Continue
		Continue
SUNDAY - 18.08.2024		
4	August (19-24)	19.08.2024 - RAKSHABANDHAN
		Continue
		Administration of GST
		Continue
		Continue
		Continue
SUNDAY - 25.08.2024		
5	August (26-31)	26.08.2024 - JANAMASHTMI
		Continue
		Administration of GST
		Continue
		Continue
		Continue
SUNDAY - 01.09.2024		

6	September (2-7)	Continue
		Taxable event of Supply
		Continue
		Scope of Supply under GST
		Continue
Levy and Collection of Tax		
SUNDAY - 08.09.2024		
7	September (9-14)	Continue
		Continue
		Small Taxable Persons-Exemptions
		Continue
		Composition Scheme
Continue		
SUNDAY - 15.09.2024		
8	September (16-21)	Time of Supply
		Continue
		Continue
		Continue
		The Integrated Goods and Services Tax Act ,2017
Continue		
SUNDAY - 22.09.2024		
HOLIDAY 23.09.2024 - SHAHEEDI DIVAS/HARYANA WAR HEROES' MARTYRDOM DAY		
9	September (24-28)	Continue
		Nature of Supplies - Inter-State and Intra-State
		Continue
		Continue
Place of Supply		
SUNDAY - 29.09.2024		
10	September (30) October (1, 4-5))	Continue
		Continue
		02.10.2024 - MAHATMA GANDHI JAYANTI
		03.10.2024 - (MAHARAJA AGRASEN JAYANTI)
		Continue
Value of taxable Supply		
SUNDAY - 06.10.2024		

11	October 11)	(7-	Continue
			Continue
			Continue
			ASSIGNMENT -1
			Input tax credit
HOLIDAY 12.10.2024 - (DUSSEHRA)			
SUNDAY - 13.10.2024			
12	October (14-19)		Continue
			Continue
			Oral revision
			17.10.2024 - MAHARISHI VALMIKI JAYANTI/MAHARAJA AJMIRJI JAYANTI
			Registration
			Continue
SUNDAY - 20.10.2024			
13	October (21-26)		Continue
			Continue
			Continue
			CONDITIONAL TEST
			Tax invoice,Credit and debit notes
			Continue
DIWALI BREAK - 27.10.2024 - 03.11.2024			
14	November 9)	(4-	Continue
			Continue
			Return, Assessment and audit
			Continue
			Continue
			Continue
SUNDAY - 10.11.2024			
15	November (11-16)		ASSIGNMENT -2
			Payment of tax
			Continue
			Continue
			15.11.2024 - GURU NANAK DEV JAYANTI
			Offences and penalties
SUNDAY - 17.11.2024			
16	November (18-22)		Continue
			Continue
			Revision
			Revision
			Revision
23.11.2024 - Examinations			

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Name of the Paper:- Income Tax-I Class: B.Com. Final

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

WEEK	DATE	TOPICS
1	August (1-3)	Introduction to Income Tax
		Definitions:- Income, GTI, Casual Income
		Person, Assessee, P.Y.,A.Y. & Exceptions
SUNDAY - 04.08.2024		
2	August (5-10)	Tax Evasion, Avoidance, Planning & Management
		Virtual Digital Asset, PAN, TAN & Maximum Marginal Rate
		07.08.2024 - TEEJ
		Revision
		Agricultural & Non Agricultural Income
		Practicals
SUNDAY - 11.08.2024		
3	August (12-17)	Revision
		Meaning & Types Of Residents
		Scope Of Residential Status & Practicals
		15.08.2024 - INDEPENDENCE DAY
		Practicals
		Practicals
SUNDAY - 18.08.2024		
4	August (19-24)	19.08.2024 - RAKSHABANDHAN
		Revision
		Exemptions For All Assesseees
		Exemptions For All Employees
		Exemptions For All Institutions
		Revision
SUNDAY - 25.08.2024		
5	August (26-31)	26.08.2024 - JANAMASHTMI
		Introduction to House Property
		Practicals
		Practicals
		Deductions & Practicals
		Other Conditions & Practicals
SUNDAY - 01.09.2024		

6	September (2-7)	Practicals
		Practicals
		Practicals
		Revision
		Introduction To Depreciation & Additional Dep.
		WDV & Unabsorbed Depreciation
SUNDAY - 08.09.2024		
7	September (9-14)	Practicals & Investment Allowance
		Revision
		Introduction To Business/Profession
		Allowed Deductions
		Allowed Deductions
		Disallowed Deductions
SUNDAY - 15.09.2024		
8	September (16-21)	Practicals Of Business Head
		Practicals Of Business Head
		Practicals Of Profession Head
		Revision
		Meaning & Definitions Of Salary
		Allowances
SUNDAY - 22.09.2024		
HOLIDAY 23.09.2024 - SHAHEEDI DIVAS/HARYANA WAR HEROES' MARTYRDOM DAY		
9	September (24-28)	Assignment First
		Perquisites
		Valuation Of Perquisites
		Practicals
		Practicals
SUNDAY - 29.09.2024		
10	September (30) October (1, 4-5))	Provident Fund & Deductions
		Practicals
		02.10.2024 - MAHATMA GANDHI JAYANTI
		03.10.2024 - (MAHARAJA AGRASEN JAYANTI)
		Contd.
		Contd.
SUNDAY - 06.10.2024		

11	October (7-11)	Contd.
		Revision
		Meaning & Provisions Of Gratuity & Pension
		Earned Leave Salary & Retrenchment
		Voluntary Retirement & Provident Fund
HOLIDAY 12.10.2024 - (DUSSEHRA)		
SUNDAY - 13.10.2024		
12	October (14-19)	Conditional Test
		Practicals
		Revision
		17.10.2024 - MAHARISHI VALMIKI JAYANTI/MAHARAJA
		Determination Of Eligible Business
		Plying & LIC Agents
SUNDAY - 20.10.2024		
13	October (21-26)	Revision
		Meaning & Transfer Of Capital Assets
		Computation Of Capital Gains & Practical
		Capital Gains Under Different Conditions
		Assignment Second
		Capital Gains Exemptions & Practical
DIWALI BREAK - 27.10.2024 - 03.11.2024		
14	November (4-9)	Practicals
		Revision
		Income Of Other Sources
		Other Incomes
		Bond Washing Transactions & Deductions
		Practicals
		SUNDAY - 10.11.2024
15	November (11-16)	Revision
		Deemed & Clubbing Of Income
		Practicals
		Revision
		15.11.2024 - GURU NANAK DEV JAYANTI
		Meaning & Provisions Of Set-Off & Carry Forward
SUNDAY - 17.11.2024		
16	November (18-22)	Practicals
		Revision
		Revision
		Revision
		Revision
23.11.2024 - Examinations		

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LESSON PLAN
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Weekly Lesson Plan (Odd Semester) UG - (V Semester)

Name of the Paper:- Indian Economy Class: B.Com Final

Name of the Teachers (Section Wise) : Prof. Jyoti Gehlot & Prof. Ritika Jatana

WEEK	DATE	TOPICS
1	August (1-3)	Feature and Size of Indian Economy
		Cont.
		Cont.
SUNDAY - 04.08.2024		
2	August (5-10)	Natural Resources
		Cont.
		07.08.2024 - TEEJ
		Infrastructure
		Cont.
		Oral Discussion
SUNDAY - 11.08.2024		
3	August (12-17)	Agriculture In India
		Importance of Agriculture In India
		Production and productivity
		15.08.2024 - INDEPENDENCE DAY
		Agricultural Finance
		Rural Indebtedness
SUNDAY - 18.08.2024		
4	August (19-24)	19.08.2024 - RAKSHABANDHAN
		Cont.
		Cont.
		Cont.
		Agriculture Marketing
		Cont.
SUNDAY - 25.08.2024		
5	August (26-31)	26.08.2024 - JANAMASHTMI
		Cont.
		Cont.
		Cont.
		Agricultural Policy
		Cont.
SUNDAY - 01.09.2024		

6	September	(2-7)	New Developments in Agriculture
			Contract Farming
			Organic Farming
			Corporate Farming
			Cont.
			Cont.
SUNDAY - 08.09.2024			
7	September	(9-14)	Industrial Development during planning peroid
			Cont.
			Cont
			Cont.
			Cont.
			Industrial Policy
SUNDAY - 15.09.2024			
8	September	(16-21)	Cont.
			Cont
			National Manufacturing Policy
			Cont.
			Cont
			MSMEs In India
SUNDAY - 22.09.2024			
HOLIDAY 23.09.2024 - SHAHEEDI DIVAS/HARYANA WAR HEROES' MARTYRDOM DAY			
9	September	(24-28)	Cont.
			Cont.
			Cont.
			Large Scale Industries
			Cont.
SUNDAY - 29.09.2024			
10	September (30) October	(1, 4-5))	Cont.
			Cont.
			02.10.2024 - MAHATMA GANDHI JAYANTI
			03.10.2024 - (MAHARAJA AGRASEN JAYANTI)
			Service Sector in India
			Cont
SUNDAY - 06.10.2024			

11	October	(7-11)	Cont.
			Assignment -1
			Cont.
			Foreign Trade in India
			Cont.
HOLIDAY 12.10.2024 - (DUSSEHRA)			
SUNDAY - 13.10.2024			
12	October	(14-19)	Cont.
			Composition and Direction
			Cont.
			17.10.2024 - MAHARISHI VALMIKI JAYANTI/MAHARAJA
			Cont.
			Cont.
SUNDAY - 20.10.2024			
13	October	(21-26)	Problem of Population In India
			Assignment -2
			Cont.
			Cont.
			Cont.
			Problem of Poverty in India
DIWALI BREAK - 27.10.2024 - 03.11.2024			
14	November	(4-9)	Conditional Test
			Cont.
			Problem of Unemployment In India
			Cont.
			Inflation
			Cont.
SUNDAY - 10.11.2024			
15	November	(11-16)	Inequality In the distribution of Income And Wealth
			Cont.
			Interstate Disparities in the Pattern of development
			Cont.
			15.11.2024 - GURU NANAK DEV JAYANTI
			Revision
SUNDAY - 17.11.2024			
16	November	(18-22)	Revision
			Revision
			Revision
			Revision
			Revision
23.11.2024 - Examinations			