

## **Lesson Plan (Session 2022-23)**

*Name of Assistant/Associate Professor -Dr. Jile Singh*

*Class - B.com.6<sup>th</sup>*

*Subject – Goods and Service Tax*

### **February 2023**

#### Unit – I

Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;

#### Unit – II

Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;

### **March 2023**

#### Unit – III

Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;

### **April 2023**

Customs Act 1962: Unit – IV Customs duty: Important definitions, types, importance, documents required for import and

export procedure : Export Promotion Scheme.

### **May 2023**

Internal assessment test, assignment and revisions.

## **Lesson Plan (Session 2022-23)**

*Name of Assistant/Associate Professor -Dr. Jile Singh*

*Class - B.com6<sup>th</sup> Sem*

*Subject – Auditing*

### **February 2023**

Unit – I Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

### **March 2023**

Unit – III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

### **April 2023**

Unit – IV

Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives.

### **May 2023**

Internal assessment test, assignment and revisions.

**Lesson Plan Even Semester (Session 2022-23)**

*Name of Assistant/Associate Professor - DR. MANOJ KUMAR SAINI*

*Class – B.com.III year                      Subject – Taxation Law-2*

**February 2023**

Unit – I. Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II)

**March 2023**

Unit–II. Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

**April 2023**

Unit – III Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

Unit – IV .Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

**May 2023**

Internal Assessment test, assignment and revisions.

## **Lesson Plan Even Semester (Session 2022-23)**

*Name of Assistant/Associate Professor - Dr. Jilesingh*

*Class - B.com.III YEAR      Subject – Cost accounting*

### **February 2023**

Unit – I. Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Interprocess profits. Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

### **March 2023**

Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

### **April 2023**

Unit – IV: Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.

### **May 2023**

Internal Assessment test, assignment and revisions.

## **Lesson Plan Even Semester (Session 2022-23)**

*Name of Assistant/Associate Professor - Dr. Kavita Kumari*

*Class - B.com.III Year      Subject – International Marketing*

### **February 2023**

#### Unit – I

International Marketing: Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes.

#### Unit – II

Product Planning and Pricing: International product life cycle research and informations; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

### **March 2023**

#### Unit – III

International Distribution: Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

### **April 2023**

#### Unit – IV

Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

### **May 2023**

Internal Assessment test, assignment and revisions.

## **Lesson Plan Even Semester (Session 2022-23)**

*Name of Assistant/Associate Professor - Dr. Kavita kumari*

*Class - B.com.III Year      Subject – Financial Management*

### **February 2023**

Unit – I

Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning

Unit – II

Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

### **March 2023**

Unit –III

Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

### **April 2023**

Unit –III: Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

### **May 2023**

Internal Assessment test, assignment and revisions.

