

## Lesson Plan

Name Of College: Smsd Govt. College, Nangal Chaudhary

Academic Session: 2023-2024

Semester: Even

Subject :Taxation Law

Class: B.Com. 6th Sem.

Name Of Assistant Professor: Dr. Manoj Kumar Saini

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	Rebate & Relief Of Tax,
Week 2	Computation Of Total Income And Tax Liability Of Individuals.
Week 3	Filling And Filing Of Return (Itr – I And Ii)
Week 4	Assessment Of Hindu Undivided Families
Week5	Assessment Of Firms
Week 6	Association Of Persons.
Week7	Income Tax Authorities & Their Powers;
Week 8	Procedure For Assessment;
Week 9	Deduction Of Tax At Source (Tds);
Week 10	Advance Payment Of Tax.
Week 11	Recovery & Refund Of Tax
Week 12	Appeals & Revision
Week13	Penalties
Week 14	Offences & Prosecutions.
Week 15	Revision
Week 16	Doubts

Class: B.Com. 6th Sem.

Subject : Cost Accounting

Name Of Assistant Professor: Dr. Jile Singh

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	Process Costing : Meaning; Uses; Preparation Of Process Account,
Week2	Abnormal Wastage, Abnormal Effectiveness;
Week 3	Joint - Product And By - Product: Main Methods Of Apportionment Of Joint Cost.
Week 4	Inter Process Profits.
Week 5	Contract Costing – Meaning, Main Features,
Week 6	Preparation Of Contract Account, Escalation Clause;
Week 7	Contract Near Completion; Cost Plus Contract. Job And Batch Costing.
Week8	Budgetary Control – Meaning Of Budget And Budgetary Control, Budgetary Control As A Management Tool
Week9	Limitations Of Budgetary Control, Forecasts And Budgets, Installation Of Budgetary Control System,
Week10	Classification Of Budgets, Fixed And Flexible Budgeting, Performance Budgeting, Zero Based Budgeting And
Week 11	Responsibility Accounting.
Week12	Standard Costing : Meaning, Limitations, Standard Costs And Budgeted Costs, Determination Of Standard
Week 13	Cost, Cost Variances, Direct Material And Direct Labour Only.
Week14	Marginal Costing And Profit Planning: Marginal Costing, Absorption Costing, Marginal Cost, Cost
Week15	Volume Profit Analysis, Bep Analysis, Key Factor, Be Chart, Angle Of Incidence, Concept Of Decision-
Week 16	Making And Steps Involved, Determination Of Sales Mix, Make Or Buy Decisions.

Subject : Accounting For Financial Management  
 Name Of Assistant Professor: Dr. Kavita Kumari  
 Class: B.Com. 6th Sem

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	Nature Of Financial Management : Scope Of Finance, Finance Functions,
Week 2	Financial Manager's Role, Financial Goal; Profit Maximization Vs Wealth Maximization,
Week 3	Objective Of Financial Management, Finance And Related Disciplines, Financial Planning
Week 4	Working Capital Management : Meaning, Nature And Planning Of Working Capital
Week 5	Permanent And Variable Working Capital ,Balanced Working Position, Determinates Of WorkingCapital,
Week 6	Issues Of Working Capital Management. Management Of Cash
Week 7	Marketable Securities And Receivables Management.
Week 8	Cost Of Capital : Significance And Determination, Capitalisation;
Week 9	Leverage Analysis: Operating, Financial And Composite Leverage: Ebit-Eps Analysis.
Week 10	Capital Structure Theory And Policy: Relevance Of Capital Structure;
Week 11	Net Income And Traditional Views, Irrelevance Of Capital Structure;
Week 12	Noi Approach And The Mm Hypothesis Without Taxes,
Week 13	Capital Structure Planning And Policy.
Week 14	Dividend Theory And Policy : Issues In Dividend Policy
Week 15	Walter's And Golden's Model Of Dividend Relevance Objections Of Dividend Policy,
Week 16	Considerations In Dividend Policy, Stability Of Dividends,Forms Of Dividend.

Class: B.Com. 6th Sem.

Subject : Auditing

Name Of Assistant Professor: Drmanoj Kumar Saini

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	Auditing : Meaning, Principles, Scope, Necessity
Week 2	Objectives, Importance, Limitations
Week 3	Types Of Auditing.
Week 4	Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.
Week 5	Routine Checking And Vouching
Week 6	Verification Of Assets
Week 7	Verification Of Liabilities
Week 8	Valuation Of Assets
Week 9	Appointment Of Company Auditors, Their Powers.
Week 10	Duties, Liabilities.
Week 11	Audit Of Depreciation And Reserves,
Week 12	Divisible Profits & Dividends.
Week 13	Audit Report: Meaning, Objectives, Contents.
Week 14	Audit Report Types, Specimen Of Clean Report.
Week 15	Qualified Report, Investigation : Meaning, Nature And Objectives.
Week 16	Revision

Subject: Goods And Service Tax

Class: B.Com. 6th Sem.

Name Of Assistant Professor: Dr. Kavita Kumari

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	Introduction: - Salient Feature Of Gst, Benefit Of Gst,
Week 2	Supply Under Gst:- Meaning And Scope Of Supply
Week 3	Levy And Collection Including Reverse Charge Mechanism
Week 4	Exemption From Gst; Composition Scheme
Week 5	Place Of Supply:- Within State/Union Territory, Interstate,
Week 6	Time Of Supply Of Goods And Services; Value Of Supply Including Valuation Rules; Input Tax Credit:- Eligibility And
Week 7	Input Tax Credit:- Itc In Case
Week 8	Itc In Case Of Banking Company And Financial Institutions,
Week 9	Reversal Of Itc On Switching To Composition Levy Or Exit From Tax-Paying Status,
Week 10	Registration;
Week 11	Issue Of Invoices:- Tax Invoice, Revised Tax Invoice, Credit Note, Debit Note,
Week 12	Bill Of Supply, Receipt Voucher, Refund Voucher, Payment Voucher, Invoices In Special Cases. ;E-Way
Week 13	Payment Of Taxes; Returns; Job Work; Provision Of Tds And Tcs; Record Keeping,
Week 14	Assessment And Audit; Customs Act 1962:
Week 15	Customs Duty: Important Definitions, Types, Importance, Documents Required For Import And
Week 16	Revision

Subject : International Marketing  
 Name Of Assistant Professor: Dr. Kavita Kumari  
 Class: B.Com. 6th Sem.

<b>Week Of Month</b>	<b>Topics/Chapters To Be Covered</b>
Week 1	International Marketing:
Week2	Nature And Concept; Domestic Vs International Marketing;
Week 3	Opportunities And Challenges Formarketing In International Environment
Week4	Foreign Market Selection And Entry Modes.
Week 5	Product Planning And Pricing:
Week6	International Product Life Cycle Research And Informations;
Week 7	Product Designing And Packaging; Pricing
Week8	Process And Methods; International Price Quotations And Payment Terms.
Week 9	International Distribution:
Week10	Channel Structure And Selection Decisions
Week 11	Managing Channel Conflicts; Selection And Appointment Of Foreign Sales Agents;
Week12	Basic Export Procedure And Documentation.
Week 13	Product Promotion:
Week14	Methods Of International Product Promotion; Challenges In International Advertising And Media
Week 15	Strategy; Web Marketing; Organising Trade Fairs And Exhibitions.
Week 16	Revision