

Lesson Plan

Name Of College: SMSD Govt. College, Nangal Chaudhary

Academic Session: 2024-2025

Semester: Even

Subject :Taxation Law

Class: B.Com. 6th Sem.

Name Of Assistant Professor: Dr. Manoj Kumar Saini

Week Of Month	Topics/Chapters To Be Covered
Week 1	Rebate&ReliefOfTax,
Week 2	ComputationOfTotalIncomeAndTaxLiabilityOfIndividuals.
Week 3	FillingAndFilingOfReturn(Itr–IAndIi)
Week 4	AssessmentOfHinduUndividedFamilies
Week5	AssessmentOfFirms
Week 6	AssociationOfPersons.
Week7	IncomeTaxAuthorities&TheirPowers;
Week 8	ProcedureForAssessment;
Week9	Deduction OfTaxAtSource(Tds);
Week 10	AdvancePaymentOfTax.
Week11	Recovery&RefundOfTax
Week 12	Appeals&Revision
Week13	Penalties
Week 14	Offences&Prosecutions.
Week15	Revision
Week 16	Doubts

Class: B.Com. 6th Sem.

Subject: Cost Accounting

Name Of Assistant Professor: Dr. Jile Singh

Week Of Month	Topics/Chapters To Be Covered
Week1	Process Costing: Meaning; Uses; Preparation Of Process Account,
Week2	Abnormal Wastage, Abnormal Effectiveness;
Week3	Joint-Product And By-Product: Main Methods Of Apportionment Of Joint Cost.
Week4	Inter Process Profits.
Week5	Contract Costing—Meaning, Main Features,
Week6	Preparation Of Contract Account, Escalation Clause;
Week7	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
Week11	Responsibility Accounting.
Week12	Standard Costing: Meaning, Limitations, Standard Costs And Budgeted Costs, Determination Of Standard
Week13	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, Break-Even Analysis, Key Factor, Break-Even Chart, Angle Of Incidence, Concept Of Decision-
Week16	Making And Steps Involved, Determination Of Sales Mix, Make Or Buy Decisions.

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

Week Of Month	Topics/Chapters To Be Covered
Week1	NatureOfFinancialManagement.ScopeOf Finance,FinanceFunctions,
Week2	FinancialManager'sRole,FinancialGoal;ProfitMaximizationVsWealthMaximization,
Week3	ObjectiveOfFinancialManagement,FinanceAndRelatedDisciples,FinancialPlanning
Week4	WorkingCapital Management:Meaning,NatureAndPlanningOfWorkingCapital
Week5	Permanent And Variable Working Capital ,Balanced Working Position, Determinates Of WorkingCapital,
Week6	IssuesOfWorkingCapitalManagement.ManagementOfCash
Week7	MarketableSecuritiesAndReceivablesManagement.
Week8	CostOfCapital:SignificanceAndDetermination,Capitalisation;
Week9	LeverageAnalysis:Operating,FinancialAndCompositeLeverage:Ebit-EpsAnalysis.
Week10	CapitalStructureTheoryAndPolicy:RelevanceOfCapitalStructure;
Week11	NetIncomeAndTraditionalViews,IrrelevanceOfCapitalStructure;
Week12	NoiApproachAndTheMm HypothesisWithoutTaxes,
Week13	CapitalStructurePlanningAndPolicy.
Week14	DividendTheoryAndPolicy:IssuesInDividendPolicy
Week15	Walter'sAndGolden'sModelOfDividendRelevanceObjectionsOfDividendPolicy,
Week16	ConsiderationsInDividendPolicy,StabilityOfDividends,FormsOfDividend.

Class:B.Com. 6th Sem.

Subject: Auditing

Name Of Assistant Professor: Dr Kavita Kumari

Week Of Month	Topics/Chapters To Be Covered
Week1	Auditing:Meaning,Principles,Scope,Necessity
Week2	Objectives,Importance,Limitations
Week3	TypesOfAuditing.
Week4	AuditProcess:Internal Control,Internal Check&InternalAudit,AuditProgrammer.
Week5	RoutineCheckingAndVouching
Week6	VerificationOfAssets
Week7	VerificationOfLiabilities
Week8	ValuationOfAssets
Week9	AppointmentOfCompanyAuditors,TheirPowers.
Week10	Duties,Liabilities.
Week11	AuditOfDepreciationAndReserves,
Week12	DivisibleProfits&Dividends.
Week13	AuditReport:Meaning,Objectives,Contents.
Week14	AuditReportTypes,SpecimenOfCleanReport.
Week15	QualifiedReport, Investigation:Meaning,NatureAndObjectives.
Week16	Revision

Subject: Goods And Service Tax

Class: B.Com. 6th Sem.

Name Of Assistant Professor: Dr. Jile Singh

Week Of Month	Topics/Chapters To Be Covered
Week 1	Introduction:-SalientFeatureOfGst,BenefitOfGst,
Week2	SupplyUnderGst:- MeaningAndScopeOfSupply
Week3	LevyAndCollectionIncludingReverseChargeMechanism
Week4	ExemptionFromGst;CompositionScheme
Week5	PlaceOfSupply:- WithinState/UnionTerritory, Interstate,
Week6	TimeOfSupplyOfGoodsAndServices; ValueOfSupplyIncludingValuationRules; InputTaxCredit:-EligibilityAnd
Week7	InputTaxCredit:-Itc InCase
Week8	ItcInCaseOfBankingCompanyAndFinancialInstitutions,
Week9	ReversalOfItcOnSwitchingToCompositionLevyOrExitFromTax-PayingStatus,
Week10	Registration;
Week11	IssueOfInvoices:- TaxInvoice, RevisedTaxInvoice, CreditNote, DebitNote,
Week12	BillOfSupply, ReceiptVoucher, RefundVoucher, PaymentVoucher, InvoicesInSpecialCases.; E-Way
Week13	PaymentOfTaxes; Returns; Job Work; ProvisionOfTdsAndTcs; RecordKeeping,
Week14	AssessmentAndAudit; CustomsAct1962:
Week15	CustomsDuty: ImportantDefinitions, Types, Importance, DocumentsRequiredFor ImportAnd
Week16	Revision

Subject : International Marketing

Name Of Assistant Professor: Dr. Kavita Kumari

Class: B.Com. 6th Sem.

Week Of Month	Topics/Chapters To Be Covered
Week1	International Marketing:
Week2	Nature And Concept; Domestic Vs International Marketing;
Week3	Opportunities And Challenges For marketing In International Environment
Week4	Foreign Market Selection And Entry Modes.
Week5	Product Planning And Pricing:
Week6	International Product Life Cycle Research And Informations;
Week7	Product Designing And Packaging; Pricing
Week8	Process And Methods; International Price Quotations And Payment Terms.
Week9	International Distribution:
Week10	Channel Structure And Selection Decisions
Week11	Managing Channel Conflicts; Selection And Appointment Of Foreign Sales Agents;
Week12	Basic Export Procedure And Documentation.
Week13	Product Promotion:
Week14	Methods Of International Product Promotion; Challenges In International Advertising And Media
Week15	Strategy; Web Marketing; Organising Trade Fairs And Exhibitions.
Week16	Revision