

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr. Namita
Class and Section: B.Com. III
Subject: Commerce
Paper: Accounting for Management
Year/Semester: V Semester

06 Oct. 2020 to 05 Nov. 2020

Month/Week	Topics	Activities/Methods Undertaken
October (Week-2)	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer	Discussion Method , Group Discussion, Tests for Revision
October (Week-3)	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting	Discussion Method, Presentation Method Assignment Work
October (Week-4)	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements	Discussion Method, Solving Numerical Questions, Assignment Work
November (Week-1)	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis;	Discussion Method, Solving Numerical Questions, Tests for Revision

06 Nov. 2020 to 05 Dec. 2020

Month/Week	Topics	Activities/Methods Undertaken
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November (Week-2)	Ratio Analysis : meaning of ratios, classification of ratios	Discussion Method Method, Presentation Method Assignment Work
November (Week-3)	Profitability ratios, balance sheet ratios	Discussion Method, Solving Numerical Questions, Tests for Revision
November (Week-4)	Turnover ratios, advantages and limitations of ratio analysis	Discussion Method, Solving Numerical Questions, Assignment Work
December (Week-1)	Ratio Analysis	Discussion Method, Solving Numerical Questions, Giving the Online format of Companies' Financial Statements for Calculating Ratios

06 Dec. 2020 to 05 Jan. 2021

Month/Week	Topic	Activities/Methods Undertaken
December (Week-2)	Cash Flow Statement : Meaning, Objectives, Limitations	Discussion Method, Solving Numerical Questions, Tests for Revision
December (Week-3)	Cash Flow Statement: Accounting Procedure	Discussion Method, Solving Numerical Questions, Taking Queries
December (Week-4)	Cash Flow Statement: Accounting Procedure	Discussion Method, Solving Numerical Questions, Assignment Work
January (Week-1)	Financial Planning	Discussion Method Method, Presentation Method Assignment Work

06 Jan. 2021 to 05 Feb. 2021

Month/Week	Topics	Activity Undertaken
January (Week-2)	Capital Budgeting : Meaning, nature, need, importance	Discussion Method, Solving Numerical Questions, Tests for Revision
January (Week-3)	Capital Budgeting : Traditional Methods	Discussion Method, Solving Numerical Questions, Assignment Work
January (Week-4)	Capital Budgeting: Discounting Technique Methods	Discussion Method, Solving Numerical Questions, Taking Queries

February (Week-1)	Capital Rationing	Discussion Method, Presentation Method Assignment Work
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06 Feb. 2021 to 25 Feb. 2021

Month/Week	Topics	Activities/Methods Undertaken
February (Week-2)	Capital Rationing	Discussion Method, Presentation Method
February (Week-3)	Queries and Revision of Full Syllabus	Unit Wise Tests
February (Week-4)	Queries and Revision of Full Syllabus	Full Syllabus Tests, Performance Evaluation and Instructions for Improvement

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr Parmila
Class and Section: B Com III
Subject: Commerce
Paper: Cost Accounting
Year/Semester: V Semester

06 October 2020 to 05 November 2020

Month/Week	Topic
October (Week-2)	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Cost: Main Elements and Types
October (Week-3)	Costing; Cost Accountancy; Cost Centres and Profit Centres, Difference and Similarities of Cost Accounting System With Financial Accounting System
October (Week-4)	Material Control: Meaning and Objectives of Material Control, Material Purchase Procedure
November (Week-1)	Fixation of Inventory Levels- Reorder Level, Minimum Level, Maximum Level, Danger Level, EOQ Analysis, Methods of Valuing Material Issues. Wastage of Material – Main Types

06 Nov. 2020 to 05 Dec. 2020

Month/Week	Topic
November (Week-2)	Labour Cost Control: Importance, Methods of Time Keeping and Time Booking; Treatment and Control of Labour Turnover, Idle Time, Overtime
November (Week-3)	Assignment Work, Revision & Test

November (Week-4)	Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage Plans – Individual Plans
December (Week-1)	Incentive Wage Plans - Group Plans

06 Dec. 2020 to 05 Jan. 2021

Month/Week	Topic
December (Week-2)	Overheads: Meaning and Types
December (Week-3)	Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main Methods
December (Week-4)	Taking up Problems & Test
January (Week-1)	Unit and Output Costing : Meaning and Objectives

05 Jan. 2021 to 06 Feb. 2021

Month/Week	Topic
January (Week-2)	Unit and Output Costing: Cost Sheet – Meaning, Performa, Types Preparation of Cost Sheet
January (Week-3)	Determination of Tender Price; Production Account – Types
January (Week-4)	Reconciliation of Cost And Financial Accounts: Meaning, Objectives
February (Week-1)	Taking up Problems & Test

06 Feb. 2021 to 25 Feb. 2021

Month/Week	Topic
February (Week-2)	Reconciliation of Cost and Financial Accounts: Procedure
February (Week-3)	Test of Full Syllabus & Performance Evaluation
February (Week-4)	Instructions for Improvement

Kanya Mahavidyalaya, Kharkhoda (Sonapat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr Namita
Class and Section: B Com III
Subject: Commerce
Paper: Entrepreneurship and Small Scale Business
Year/Semester: V Semester

06 Oct. 2020 to 05 Nov. 2020

Month/Week	Topics	Activities/Methods Undertaken
October (Week-2)	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management	Lecture Method, Class Discussion, Students' Presentation
October (Week-3)	Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy, Entrepreneurship as a interactive process between the individual and the environment	Lecture Method, Class Discussion, Group Discussion, Taking queries
October (Week-4)	Small business as the seedbed of entrepreneurship, Entrepreneurial competencies,	Lecture Method, Class Discussion, Group Discussion, Taking queries
November (Week-1)	Entrepreneurial motivation, performance and rewards	Lecture Method, Class Discussion, Students' Presentation

06 Nov. 2020 to 05 Dec. 2020

Month/Week	Topics	Activities/Methods Undertaken
November (Week-2)	Opportunity in Entrepreneurship and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment,	Lecture Method, Class Discussion, Students' Presentation

November (Week-3)	The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea	Lecture Method, Class Discussion, Group Discussion, Taking queries
November (Week-4)	financing/non-financing support agencies to familiarize themselves with the policies/ programmes and procedures and the available schemes.	Lecture Method, Class Discussion, Students' Presentation
December (Week-1)	Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs	Practical aspects of making project Report Practice Tests

06 Dec. 2020 to 05 Jan. 2021

Month/Week	Topic	Activities/Methods Undertaken
December (Week-2)	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control	Lecture Method, Class Discussion, Students' Presentation
December (Week-3)	Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth	Lecture Method, Class Discussion, Taking queries
December (Week-4)	The pros and cons of alternative growth options: internal expansion	Lecture Method, Assignment,
January (Week-1)	Acquisitions & mergers, integration & diversification. Crises in business growth.	Lecture Method, Class Discussion, Students' Presentation

06 Jan. 2021 to 05 Feb. 2021

Month/Week	Topic	Activities/Methods Undertaken
January (Week-2)	Issues in small business marketing. The concept and application of product life cycle	Lecture Method, Class Discussion, Students' Presentation

January (Week-3)	Advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.	Lecture Method, Taking queries Group Discussion,
January (Week-4)	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation,	Lecture Method, Innovative Business Plan Competition
February (Week-1)	Marketing Assistance	Lecture Method, Class Discussion, Industrial Visit

06 Feb. 2021 to 25 Feb. 2021

Month/Week	Topic	Activities/Methods Undertaken
February (Week-2)	Subsidies and other Fiscal & Monetary Incentives	Lecture Method, Taking queries, Assignment
February (Week-3)	National, state level and grass-root level financial and nonfinancial institutions in support of small business development	Lecture Method, Students' Presentation
February (Week-4)	Taking queries from full syllabus	Full Syllabus Tests, Performance Evaluation & Instructions for Improvement

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr Namita
Class and Section: B Com III
Subject: Commerce
Paper: Financial Management
Year/Semester: VI Semester

16 March 2021 to 15 April 2021

Month/Week	Topic	Activities/Methods Undertaken
March(Week-3)	Nature of Financial Management : Scope of Finance, Finance functions	Discussion Method , Group Discussion, Tests for Revision
March(Week-4)	Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization	Discussion Method, Presentation Method, PPTs Assignment Work
April (Week-1)	Objective of financial Management, Finance and related disciplines	Discussion Method, Solving Numerical Questions, Assignment Work
April (Week-2)	Financial planning	Discussion Method , Detailed classroom Discussion, Tests for Revision

16 April 2021 to 15 May 2021

Month/Week	Topic	Activities/Methods Undertaken
April (Week-3)	Working Capital Management: Meaning, nature and planning of Working Capital	Discussion Method, Presentation Method Assignment Work
April (Week-4)	Permanent and variable Working Capital. Balanced working position, determinates of working Capital	Discussion Method , Group Discussion, Tests for Revision
May(Week-1)	Issues of working Capital Management.	Discussion Method, Presentation Method, Showing PPTs

		concerning topic, Assignment Work
May (Week-2)	Management of cash and Marketable Securities and Receivables Management.	Discussion Method, Solving Numerical Questions,

16 May 2021 to 15 June 2021

Month/Week	Topic	Activities/Methods Undertaken
May (Week-3)	Cost of Capital : Significance and determination, capitalisation	Discussion Method, Presentation Method, Showing online matter concerning topic
May (Week-4)	Leverage analysis: operating, financial & composite leverage	Discussion Method , Group Discussion, Tests for Revision
June (Week-1)	EBIT-EPS Analysis	Discussion Method, Presentation Method Assignment Work
June (Week-2)	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy	Discussion Method, Solving Numerical Questions, Assignment Work

16 June 2021 to 06 July 2021

Month/Week	Topic	Activities/Methods Undertaken
June (Week-3)	Dividend Theory and Policy: Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy	Discussion Method , Group Discussion, Tests for Revision
June (Week-4)	considerations in dividend policy, stability of dividends,	Discussion Method, Presentation Method Assignment Work
July (Week-1)	forms of dividend	Discussion Method , Revision Tests and full syllabus tests

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr Parmila
Class and Section: B Com III
Subject: Commerce
Paper: Taxation Law
Year/Semester: V Semester

06 October 2020 to 05 November 2020

Month/Week	Topic
October (Week-2)	Income Tax: An Introduction and Important Definitions
October (Week-3)	Agriculture Income
October (Week-4)	Residential Status and Incidence of Tax Liability
November (Week-1)	Exempted Incomes

06 November 2020 to 05 December 2020

Month/Week	Topic
November (Week-2)	Computation of Income from Salaries
November (Week-3)	Computation of Income from Salaries: Retirement Benefits
November (Week-4)	Revision, Test & Assignment Work
December (Week-1)	Income From House Property

06 December 2020 to 05 January 2021

Month/Week	Topic
December (Week-2)	Profits and Gains from Business or Profession
December (Week-3)	Depreciation
December (Week-4)	Capital Gains
January (Week-1)	Taking up Problems, Test & Assignment of Work

06 January 2021 to 05 February 2021

Month/Week	Topic
January (Week-2)	Income from Other Sources
January (Week-3)	Clubbing of Incomes & Aggregation of Incomes
January (Week-4)	Set Off and Carry Forward of Losses,
February (Week-1)	Deductions to be Made in Computing Total Income

06 February 2021 to 25 February 2021

Month/Week	Topic
February (Week-2)	Deductions to be Made in Computing Total Income
February (Week-3)	Revision of Full Syllabus
February (Week-4)	Test of Full Syllabus & Performance Evaluation Instructions for Improvement

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Ms.Poonam
Class and Section: B.Com
Subject: Commerce
Paper: Auditing
Year/Semester: 6th Semester

16 March 2021 to 15 April 2021

Month/Week	Topic	Methods/Activities Undertaken
March(Week-3)	Meaning and objectives of Auditing	Introduction of the syllabus, Detailed Discussion, online material
March(Week-4)	Types of Auditing and its importance	Discussion, Solving , online material, PPTs, Presentations for assessment
April (Week-1)	Audit Process	Discussion Method Taking Queries
April (Week-2)	Internal control, internal check & internal audit	Taking Queries, Oral and Written Tests

16 April 2021 to 15 May 2021

Month/Week	Topic	Methods/Activities Undertaken
April (Week-3)	Audit programmer	Discussion, online material, PPTs, Presentations for assessment
April (Week-4)	Audit Procedure	Taking Queries, Oral and Written Tests
May(Week-1)	Routine checking and vouching	Discussion, online material, PPTs, Presentations for assessment
May (Week-2)	Verification & valuation of assets & liabilities	Discussion ,Assignment work

16 May 2021 to 15 June 2021

Month/Week	Topic	Methods/Activities Undertaken
May (Week-3)	Audit of Public Company	Discussion, online material, PPTs, Presentations for assessment
May (Week-4)	Qualification, Appointment of company Auditors	Discussion Method , Assignment work,
June (Week-1)	Powers, duties and Liabilities of Auditor	Discussion, , online material, PPTs, Presentations for assessment
June (Week-2)	Revision, Assignment Work & Test	Taking individual queries of students, Presentations for assessment

16 June 2021 to 06 July 2021

Month/Week	Topic	Methods/Activities Undertaken
June (Week-3)	Audit of depreciation and reserves, Divisible profits & dividends	Discussion, Solving Numerical Questions, online material, PPTs
June (Week-4)	Audit Report and Investigation	Discussion, Solving Numerical Questions, online material, PPTs, Presentations for assessment
July (Week-1)	Investigation-Meaning, Nature and objectives	Instructions for Improvement

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr Parmila
Class and Section: B Com III
Subject: Commerce
Paper: Cost Accounting
Year/Semester: VI Semester

16 March 2021 to 15 April 2021

Month/Week	Topic
March(Week-3)	Process Costing : Meaning; Uses; Preparation of process account
March(Week-4)	Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness
April (Week-1)	Treatment of opening and closing stock (Excluding Work in Progress)
April (Week-2)	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits

16 April 2021 to 15 May 2021

Month/Week	Topic
April (Week-3)	Contract Costing – Meaning, Main Features
April (Week-4)	Preparation of Contract Account
May(Week-1)	Contract Costing – Escalation Clause; Contract Near Completion; Cost Plus Contract
May (Week-2)	Job and Batch Costing

16 May 2021 to 15 June 2021

Month/Week	Topic
May (Week-3)	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
May (Week-4)	Standard Costing : Meaning, Limitations, Standard Costs and Budgeted Costs
June (Week-1)	Determination of Standard Cost Cost Variances: Direct Material
June (Week-2)	Cost Variances: Direct Labour

16 June 2021 to 06 July 2021

Month/Week	Topic
June (Week-3)	Marginal Costing and Profit Planning: Marginal Costing, Absorption Costing, Marginal Cost, Cost Volume Profit Analysis, BEP Analysis, Key Factor, BE Chart, Angle of Incidence
June (Week-4)	Concept of Decision- Making and Steps Involved, Determination of Sales Mix, Make or Buy Decisions
July (Week-1)	Test of Full Syllabus, Evaluation & Instructions for Improvement

Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor:
Class and Section: B.Com. III
Subject: Commerce
Paper: Goods and Service Tax (GST) & Customs Law
Year/Semester: VI Semester

16 March 2021 to 15 April 2021

Month/Week	Topic	Activities/Methods Undertaken
March(Week-3)	Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax	Introduction of the syllabus, Discussion Method, Presentation Method, Assignment Work
March(Week-4)	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	Discussion Method, Presentation Method, Showing PPTs concerning topic, Assignment Work
April (Week-1)	Tax on electronic commerce operator (ECO);	Discussion Method, Teaching by PPT Method, Showing online matter concerning topic
April (Week-2)	Exemption from GST; Composition levy	Discussion Method , Group Discussion, Tests for Revision

16 April 2021 to 15 May 2021

Month/Week	Topic	Activities/Methods Undertaken
April (Week-3)	Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules	Discussion Method, Presentation Method Assignment Work
April (Week-4)	Input tax credit:- Eligibility and conditions for taking Input Tax	Discussion Method, Presentation Method, Showing online matter

	Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances	concerning topic
May (Week-1)	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	Discussion Method , Group Discussion, Tests for Revision
May (Week-2)	Input service distributors	Discussion Method , Group Discussion, Tests for Revision

16 May 2021 to 15 June 2021

Month/Week	Topic	Activities/Methods Undertaken
May (Week-3)	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit	Discussion Method, Presentation Method, Showing online matter concerning topic
May (Week-4)	Bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes	Discussion Method, Presentation Method Assignment Work on formats of different vouchers
June (Week-1)	Returns; Job work; Provision of TDS and TCS; Record keeping	Discussion Method , Group Discussion, Tests for Revision
June (Week-2)	Assessment and Audit	Discussion Method , Group Discussion, Assignment Work

16 June 2021 to 06 July 2021

Month/Week	Topic	Activities/Methods Undertaken
June (Week-3)	Customs duty: Important definitions, types	Discussion Method, Presentation Method, Showing online matter concerning topic
June (Week-4)	Documents required for import and export procedure	Discussion Method , Group Discussion, Tests for Revision
July (Week-1)	Export Promotion Scheme	Discussion Method , Revision Tests and full syllabus tests and instructions to students for

		Improvement
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Kanya Mahavidyalaya, Kharkhoda (Sonepat)

Lesson Plan Session 2020-21

Name of the Assistant/Associate Professor: Dr Parmila
Class and Section: B Com III
Subject: Commerce
Paper: Taxation Law
Year/Semester: VI Semester

16 March 2021 to 15 April 2021

Month/Week	Topic
March(Week-3)	Rebate & Relief of Tax
March(Week-4)	Computation of Total Income and Tax Liability of Individuals
April (Week-1)	Filling and Filing of Return (ITR – I And II)
April (Week-2)	Assignment Work, Revision & Test

16 April 2021 to 15 May 2021

Month/Week	Topic
April (Week-3)	Assessment of Hindu Undivided Families
April (Week-4)	Revision & Test
May(Week-1)	Assessment of Firms
May (Week-2)	Association of Persons

16 May 2021 to 15 June 2021

Month/Week	Topic
May (Week-3)	Income Tax Authorities & Their Powers
May (Week-4)	Procedure for Assessment; Deduction of Tax at Source (TDS)
June (Week-1)	Advance Payment of Tax, Recovery & Refund of Tax
June (Week-2)	Revision, Assignment Work & Test

16 June 2021 to 06 July 2021

Month/Week	Topic
June (Week-3)	Appeals & Revision
June (Week-4)	Penalties, Offences & Prosecutions
July (Week-1)	Test of Full Syllabus & Performance Evaluation, Instructions for Improvement