

Lesson Plan (2022-2023)

Name- Mehak Singla

Class- B.com 1st semester

Subject- Financial Accounting 2022-23

Week	Topic
Week 2	Branches of accounting; accounting principles: concepts and conventions
Week 3	Accounting cycle and accounting equation
Week 4	Accounting journal; rules of journalizing; ledger
Week 5	Trial balance; Rectification of Errors: suspense account; effect on profit.
Week 6	Assignment, Capital and Revenue:
Week 7	Concept and classification of income; expenditure; receipts
Week 8	Do, Assignment
Week 9	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet
Week 10	Continue...
Week 11	Adjustment entries, Problems
Week 12	GST: accounting for goods and service tax
Week 13	Financial statements with adjustment
Week 14	Test and Revision
Week 15	Test and Revision

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Lesson Plan (2022-2023)

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Class- B.com 5th semester

Subject- Goods and Service Tax 2022-23

Week	Topic
Week 2	Basic concept in GST
Week 3	Registration procedure in GST
Week 4	Special cases for registration
Week 5	Levy of Gst(taxable event in Gst)
Week 6	Collection of Gst
Week 7	Supply(meaning ,time,valuation)
Week 8	Place of supply
Week 9	Assignment and Test
Week 10	Input tax credit (ITC)
Week 11	Revisionary class test
Week 12	GST invoice &their rules
Week 13	Credit and debit note Payment of tax(TDS&TCS)
Week 14	Payment of tax(TDS&TCS), Offence&penalties under GST
Week 15	Assessment test

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Class- B.com 5th semester

Subject- Cost Accounting- 2022-23

Week	Topic
Week 1	Introduction: nature and scope of cost accounting
Week 2	Cost concepts & classification; methods & techniques.
Week 3	Materials: material planning & purchasing, pricing of material issue
Week 4	Treatment of material losses, material & inventory control: concept and techniques
Week 5	Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.
Week 6	Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption
Week 7	Methods of costing: unit costing
Week 8	Job costing; contract costing
Week 9	Process costing (process losses, valuation of work in progress, joint and by-products)
Week 10	Service costing (only transport).
Week 11	Continue and Test
Week 12	Standard costing and variance analysis: material and labour
Week 13	Cost control and cost reduction, cost audit; an overview of cost audit standards
Week 14	Revision and Queries
Week 15	Test

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Lesson Plan (2022-2023)

Name- Mehak Singla

Class- B.com 3rd semester

Subject- Indian Financial System Session- 2022-23

Week	Topic
Week 1	Introduction: nature and role of financial system
Week 2	Financial system and economic development
Week 3	Overview of Indian financial system.
Week 4	Components of financial system: Financial markets and financial instruments
Week 5	Money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market.
Week 6	Continue....
Week 7	Depository system, recent developments in Indian capital market
Week 8	SEBI: its formation, role and recent developments
Week 9	The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market
Week 10	Assignments
Week 11	Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.
Week 12	Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks.
Week 13	Development banks: concept, objectives and functions; recent developments in development banking.
Week 14	Assessment Test
Week 15	Revision

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