**Lesson Plan (Academic Session 2021-22)**

Mrs. Sunita Rani, Assistant Professor of commerce

B. Com 1st Year semester 1st **(odd)**

Subject: **FINANCIAL ACCOUNTING-1 BC-101**

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| Month | Topic | Academic Activities |
| October, 2021 | Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation. journal; rules of journalizing; ledger & trial balance. | Oral Test |
| November, 2021 | Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Capital and Revenue: Concept and classification of income; expenditure; receipts. | Quiz contest |
| December,2021 | Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting. Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock, Consignment account practice. | Class test |
| January, 2022 | Accounts of Non-profit Organizations, Rectification of Errors: suspense account; effect on profit and Revision. | Blackboard test |
| 1st Assignment: 1st Week of November- Accounting principles: concepts and conventions Class Test: 1st Week of December- Final accounts with adjustment entries. 2nd Assignment: - 1st Week of January- Consignment Accounts and its difference from sale; Treatment of normal and abnormal loss. |

Lesson Plan (Academic Session 2021-22)

Sunita Rani, Assistant Professor of commerce

B.Com.2nd Year semester3rd **(odd)**

Subject: **BUSINESS STATISTICS –I BC-302**

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| Month | Topic | Academic Activities |
| October, 2021 | Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data. Measure of central tendency: mean, median, mode, | Oral Test |
| November, 2021 | harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve. | Quiz contest |
| December,2021 |  Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy. Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index. | Class test |
| January, 2022 | Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative method | Blackboard Tests |
| 1st Assignment: 1st Week of November- Formulas of measures of central tendency. Test: 1st Week of December: Measures of central tendency 2nd Assignment: -1st Week of January- Index Numbers, its uses and problems. |

**Lesson Plan (Academic Session 2021-22)**

Class: BcomIII semester V**(Odd)**

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

**Paper: Auditing**

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| Month | Topics | Academic Activities |
| October, 2021 | Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. Audit process and Audit Program. | Interactive sessions |
| November, 2021 | Internal control, Internal check and Internal audit. Routine checking and vouching, Verification of Assets and Liabilities. | Class Test |
| December,2021 | Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation.  | Quiz |
| January, 2022 | Auditing of E-Commerce Transaction, Professional Conduct and Ethics | Presentations |

1st Assignment: 1st Week of November- Objects, Importance and Limitations of auditing.

Sessional Test: 1st week of December- Audit Program, Internal check.

2nd Assignment: - 1st Week of January- Appointment, Powers and Duties of an Auditor.

**Lesson Plan (Academic Session 2021-22)**

Class: B.com.III semester V(Odd)

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

**Paper: Goods and Services Tax**

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| Month | Topics | Academic Activities |
| October, 2021 | Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST; | Oral Test |
| November, 2021 | Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; | Class Test |
| December,2021 | The Integrated Goods and Services Tax Act, 2017; Nature of Supplies: Interstate and Intra-state; Place of Supply; Value of Taxable Supply; Input Tax Credit; Registration; | Quiz |
| January, 2022 | Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; Payment of Tax; Offences and Penalties; | Presentations |

First Assignment: 1st week of November- Topic: Small Taxable Small Taxable Persons: Exemptions and Composition Scheme

Sessional Test: 1st week of December- Topic: Taxable Event and Scope of Supply under GST;

Second Assignment: 1st week of January- Topic: Place of Supply; Value of Taxable Supply