**Lesson Plan (Academic Session 2020-21)**

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 |
| November 2020 | 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;  | Class test |
| December2020 | Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Capital and Revenue: Concept and classification of income; expenditure; receipts. Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting. | Quiz contest |
| January2021 | Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock Consignment account practice. Rectification of Errors: suspense account; effect on profit. | Class test |
| February2021 | Accounts of Non-profit Organizations and Revision,  | Blackboard test |
| Ist Assignment: Last Week of December- Accounting principles: concepts and conventions, Double entry concept. Class Test: Ist Week of January- Final accounts with adjustment entries. IInd Assignment: - Ist Week of February- Consignment account |

**Lesson Plan (Academic Session 2020-21)**

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 |
| November 2020 | Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data. | Oral test |
| December2020 | Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation | Class test |
| February2021 |  standard deviation, coefficient of variation, Lorenz curve. 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. | Blackboard test |
| February2021 | Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.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 | Quiz contest |
| 1st Assignment: Last Week of December- Statistics: meaning, importance and limitations. Test: 1st Week of January- Measures of central tendency 2nd Assignment: -1st Week of February- Index Numbers, its uses and problems. |

**Lesson Plan (Academic Session 2020-21)**

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

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

**Paper: Auditing**

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| Month | Topics | Academic Activities |
| November 2020 | Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. | Class test |
| December2020 | Audit process and Audit Program, Internal control, Internal check and Internal audit. Routine checking and vouching, Verification of Assets and Liabilities. | Class Test |
| January2021 | Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation.  | Quiz |
| February2021 | Auditing of E-Commerce Transaction, Professional Conduct and Ethics | Presentations |

1st Assignment: Last Week of December- Continuous audit and Internal check system.

Sessional Test: Types of audit and audit program.

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

**Lesson Plan (Academic Session 2020-21)**

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

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

**Paper: Goods and Services Tax**

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| Month | Topics | Academic Activities |
| November 2020 | Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST;  | Class Test |
| December2020 | Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; The Integrated Goods and Services Tax Act, 2017; Nature of Supplies: Interstate and Intra-state; | Class test |
| January2021 | Place of Supply; Value of Taxable Supply; Input Tax Credit; Registration; Tax Invoice, Credit and Debit Notes, Returns, | Quiz |
| February2021 | Assessment and Audit; Payment of Tax; Offences and Penalties; | Class Test |

First Assignment: Last week of December, Topic: Time of supply of goods and services and Composition Scheme

Sessional Test: 1st week of January, Topic: Taxable Event and Value of Taxable Supply

Second Assignment: 1st week of February, Topic: Place of Supply; Input tax credit