

Lesson Plan (Academic Session 2022-23)

Mrs. Sunita Rani, Assistant Professor of commerce

B. Com 1st Year Semester 1st (odd)

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

Month	Topic	Academic Activities
September, 2022	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
October, 2022	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Capital and Revenue: Concept and classification of income; expenditure; receipts.	Quiz contest
November, 2022	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
December, 2022	Accounts of Non-profit Organizations, Rectification of Errors: suspense account; effect on profit and Revision.	Blackboard test
<p>1st Assignment: 1st Week of October- Accounting principles: concepts and conventions</p> <p>Class Test: 1st Week of November- Final accounts with adjustment entries.</p> <p>2nd Assignment: - 1st Week of December- Consignment Accounts and its difference from sale; Treatment of normal and abnormal loss.</p>		

Lesson Plan (Academic Session 2022-23)

Sunita Rani, Assistant Professor of commerce

B.Com.2nd Year semester3rd (odd)

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

Month	Topic	Academic Activities
September, 2022	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
October, 2022	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
November,2022	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
December, 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
<p>1st Assignment: 1st Week of November- Formulas of measures of central tendency.</p> <p>Test: 1st Week of December: Measures of central tendency</p> <p>2nd Assignment: -1st Week of January- Index Numbers, its uses and problems.</p>		

Lesson Plan (Academic Session 2022-23)

Class: Bcom.III semester V (Odd)

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

Paper: Auditing

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

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

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

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

Lesson Plan (Academic Session 2022-23)

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

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

Paper: Goods and Services Tax

Month	Topics	Academic Activities
September, 2022	Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST;	Oral Test
October, 2022	Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply;	Class Test
November, 2022	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
December, 2022	Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; Payment of Tax; Offences and Penalties;	Presentations

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

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

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