**Lesson Plan (Academic Session 2019-20)**

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 |
| July 2019 | Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation | Group Discussion |
| August,2019 | journal; rules of journalizing; ledger & trial balance; Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. | Quiz contest |
| September,2019 | Capital and Revenue: Concept and classification of income; expenditure; receipts. Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock. | Class test |
| October,2019 | Consignment account practice, Accounts of Non-profit Organizations, Rectification of Errors: suspense account; effect on profit. | Blackboard test |
| November,2019 | Revision | Tests |
| Ist Assignment: Ist Week of September- Accounting principles: concepts and conventions  Class Test: Ist Week of October- Final accounts with adjustment entries.  IInd Assignment: - Ist Week of November- Adjustment Entries and their effect on Trading and Profit & Loss a/c and Balance sheet. | | |

**Lesson Plan (Academic Session 2019-20)**

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 |
| July 2019 | Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics.  Collection of data: primary and secondary data, methods of collection of data. | Group Discussion |
| August,2019 | Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of  dispersion: range, inter-quartile range, quartile deviation, mean deviation | Quiz contest |
| September,2019 | 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. | Class test |
| October,2019 | 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 |
| November,2019 | Revision | Blackboard Tests |
| 1st Assignment: 1st Week of September- Formulas of measures of central tendency.  Test: 1st Week of October: Measures of central tendency  2nd Assignment: -1st Week of November- Index Numbers, its uses and problems. | | |

**Lesson Plan (Academic Session 2019-20)**

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

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

**Paper: Auditing**

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| Month | Topics | Academic Activities |
| July 2019 | Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. | Interactive sessions |
| August 2019 | Audit process and Audit Program, Internal control, Internal check and Internal audit. Routine checking and vouching, Verification of Assets and Liabilities. | Class Test |
| September2019 | Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation. | Quiz |
| October 2019 | Auditing of E-Commerce Transaction, Professional Conduct and Ethics | Presentations |
| November 2019 | Revision | Presentations |

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

Sessional Test: Audit Program, Internal check.

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

lass: BcomIII semester V(Odd)

**Lesson Plan (Academic Session 2019-20)**

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

**Paper: Goods and Services Tax**

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| Month | Topics | Academic Activities |
| July 2019 | Tax Structure in India; Overview of GST; Administration of GST; | Class Test |
| August 2019 | Taxable Event and Scope of supply under GST; Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; | Presentations |
| September2019 | The Integrated Goods and Services Tax Act, 2017; Nature of Supplies: Interstate and Intra-state; Place of Supply; Value of Taxable Supply; | Quiz |
| October 2019 | Input Tax Credit; Registration; Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; | Class Test |
| November 2019 | Payment of Tax; Offences and Penalties; | Presentations |

First Assignment: 1st week of September, Topic: Small Taxable Small Taxable Persons: Exemptions and Composition Scheme

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

Second Assignment: 1st week of November, Topic: Place of Supply; Value of Taxable Supply