

Lesson Plan

Name of College : Government College for Women, Shahzadpur (Ambala)

Academic Session : July-Dec 2024

External marks-80

Class : B.com 5th sem

Paper : Income Tax -1

Teacher's Name : Monika

Course Outcomes-After completing this course, the learner will be able to:

1. Understand the necessary concepts of Income Tax .
2. Determine the impact of residential status on tax liability.
3. Determine Tax liability under five heads of income .
4. Understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.

Month	Dates	Topic to be covered	Assignments/ Tests/activities
July	1 st week	Income tax: Concepts – Tax, person, income previous year, assessment year	
	2 nd week	gross total income, total income	
	3 rd week	casual income	
	4 th week	Role of PAN and Aadhar number in income tax	
Aug	1 st week	Maximum Marginal Rate of Tax; Alternate Minimum Tax	1 st assignment
	2 nd week	Agricultural Income, Tax evasion	Test
	3 rd week	Tax avoidance, and tax planning and management	
	4 th week	Basis of charges: scope of total income	Group discussion
Sept.	1 st week	residence and tax liability,	
	2 nd week	income which does not form part of total income.	
	3 rd week	Heads of income: Income from salary,	assignment
	4 th week	Income from salary	Test
Oct.	1 st week	house property	
	2 nd week	profit and gains from business and profession	Group discussion
	3 rd week	capital gains	
	4 th week	Income from other sources.	
Nov	1 st week	Clubbing and aggregation of income	Test
	2 nd week	Provisions regarding set-off and carry forward of losses	
	3 rd week	revision	
	4 th week	revision	

Teacher's Sign

Principal
Principal
Govt. College For Women
Shahzadpur (Ambala)

Lesson Plan of Financial Management(BC-502)

Name of the Teacher: Dr. Yogita Sarohi
Class: B.com
Session: July-Nov 2024
Internal Marks: 20

Subject: Financial Management
Semester: V
External Marks: 80

Course Objectives

- ↓ To introduce the students with the basic concepts of Financial Management
- ↓ To understand the Complexities of business world and methods to manage finance.

Course Outcome

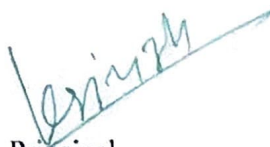
At the end of the course, students will be able to:

- ↓ Explain the concept and characteristics of Financial Management
- ↓ Analyze the various factors that Impact the Financial Management.

Lesson Plan from 22.07.2024 to 22.11.2024

Month	Tentative Dates	Topic
July-August	22.07.2024 - 27.07.2024	Nature and scope of financial management
	29.07.2024 - 03.08.2024	Financial planning
	05.08.2024 - 10.08.2024	Capitalization/ Assignments/Class Activity
	12.08.2024 - 17.08.2024	Financial forecasting
	19.08.2024 - 24.08.2024	Sources of finance/ MCQ Test
	26.08.2024 - 31.08.2024	Sources of finance
September	02.09.2024 - 07.09.2024	Student Presentations
	09.09.2024 - 14.09.2024	Student Presentations
	16.09.2024 - 21.09.2024	Sources of finance
	23.09.2024 - 28.09.2024	Sources of finance
	30.09.2024 - 05.10.2024	Cost of capital
October	07.10.2024 - 12.10.2024	Capital structure/ Subject Activity
	14.10.2024 - 19.10.2024	Capital budgeting / Student Presentations
	21.10.2024 - 26.10.2024	Management of working capital/ Management of cash
	28.10.2024 - 02.11.2024	Diwali Vacations
November	04.11.2024 - 09.11.2024	Revision and Test
	11.11.2024 - 16.11.2024	Revision and Test
	18.11.2024 - 22.11.2024	Revision and Test


Dr. Yogita Sarohi
Teacher's Signature


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Shahzadpur (Ambala)

Lesson Plan (Odd Semester 2024-25)

Name of the Teacher – Ashu
Class – B.Com Final
Session – July -December 2024

Subject – Cost Accounting
Paper Code – BC 501

Course Objective

1. To enable the students to learn about various concepts of cost accounting
2. To understand the relevance of cost accounting

Course Outcome

At the end of the course, students will be able to:

1. Understand cost accounting
2. Describe different types of costing methods and its importance in industries.

Month	Dates	Topics to be covered	Assignment/Test
July	22.07.24 to 31.07.24	Nature of Cost Accounting	
	22.07.24 to 31.07.24	Scope of Cost Accounting	
August	01.08.24 to 10.08.24	Element of Cost	
	12.08.24 to 24.08.24	Classification of Cost	
	12.08.24 to 24.08.24	Limitation of Cost Accounting	
	26.08.24 to 31.08.24	Material -Issue	Test
September	02.09.24 to 07.09.24	Material- control	
	09.09.24 to 14.09.24	Labour cost	
	09.09.24 to 14.09.24	Numerical Question	Assignment
	16.09.24 to 21.09.24	Overhead	
	23.09.24 to 30.09.24	Numerical Question	
October	01.10.24 to 5.10.24	Unit Costing	
	07.10.24 to 12.10.24	Service Costing	Assignment
	07.10.24 to 12.10.24	Job Costing	
	14.10.24 to 19.10.24	Numerical Question	
	21.10.24 to 25.10.24	Process Costing	
		DIWALI VACATIONS	
November	04.11.24 to 09.11.24	Numerical Question	
	11.11.24 to 16.11.24	Standard Costing & Numerical Question	Test
	18.11.24 to 22.11.24	Cost Control and Audit	Test
	18.11.24 to 22.11.24	Revision	

Ashu

19/11/24
Principal
Govt. College For Women
Shahzadpur (Amroli)

Lesson Plan of Auditing (BC-505)

Name of the Teacher: Manisha Arora
Class: B.com III
Session: July-December 2024
Internal Marks: 20

Subject: Auditing
Semester: V
External Marks: 80

Lesson Plan from 22.07.2024 to 22.11.2024
(According to the University Academic Calendar)

Month	Topic	Tentative Dates	Web/ Other ITC Resources/ Classroom Activities
July	Introduction: Meaning, objectives and advantages of auditing	22.07.24 to 31.07.24	https://youtu.be/AO1RR229V4w?si=lcMFzQ_V3gePz2CE
August	Types of Audit	01.08.24 to 10.08.24	https://youtu.be/uTMJ_Euc uT0?si=fGcQnISuO8C1ekNE
	Audit Process	12.08.24 to 17.08.24	https://youtu.be/Qz3lp5L4Lgw?si=fhU0PeII-Wg-b6e
	Audit working papers and evidences	19.08.24 to 24.08.24	https://youtu.be/HIEtHREC i7Q?si=4q3xZBUhBa-9o7nD
	Audit of E-Commerce transactions	26.08.24 to 31.08.24	
September	REVISION AND TEST	02.09.24 to 07.09.24	
	Methods of Audit work	09.09.24 to 14.09.24	
	Internal Control and Internal Check	16.09.24 to 21.09.24	https://youtu.be/sBiwEI2r6e8?si=sfDrAAykCbbBLzFL
	Vouching Introduction	23.09.24 to 30.09.24	https://youtu.be/mqWwePeUdKM?si=ZPeJmk1OswxHWOtN
October	REVISION AND TEST	01.10.24 to 05.10.24	
	Vouching of various books	07.10.24 to 12.10.24	
	Audit of limited companies	14.10.24 to 19.10.24	https://youtu.be/JHA1kEsf0XI?si=C1stK0u24SXrETkp
	Audit Report	21.10.24 to 25.10.24	
26.10.24 to 03.11.24	DIWALI VACATIONS		
November	Investigation	04.11.24 to 09.11.24	
	Professional ethics of auditing	11.11.24 to 16.11.24	
	REVISION AND TEST	18.11.24 to 22.11.24	

Manisha
Teacher's Signature

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Shahzadpur (Ambala)

Lesson Plan of Goods and Service Tax (BC-503)

Name of the Teacher: Manisha Arora
Class: B.com III
Session: July-December 2024
Internal Marks: 20

Subject: Goods and Service Tax
Semester: V
External Marks: 80

Course Objectives

- ↓ To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post-GST period.
- ↓ To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

Course Outcome

At the end of the course, students will be able to:

- ↓ Distinguish the earlier indirect tax system and present indirect tax system.
- ↓ Explain the structure of GST.
- ↓ Analyze the benefits of GST.
- ↓ Explain the provisions of levy and collection of GST.
- ↓ Explain the concept of time, place and value of supply.
- ↓ Explain importance and benefits of Input Tax Credit.
- ↓ Describe the provisions ,types and procedures of Registration.

Lesson Plan from 22.07.2024 to 22.11.2024 (According to the University Academic Calendar)

Month	Topic	Tentative Dates	Web/ Other ITC Resources/ Classroom Activities
July	Introduction of Law and GST as a law	22.07.24 to 31.07.24	
	Types of taxes; Meaning of Duty, Fee and Penalty	22.07.24 to 31.07.24	
	Overview of GST and Elements of GST	22.07.24 to 31.07.24	
August	Shortcomings of Old Indirect Taxes	01.08.24 to 10.08.24	Group Discussion on Old vs. New System of Indirect Taxation
	Features of GST- Part 1	12.08.24 to 24.08.24	https://youtu.be/2EyNS2kuqJ4?si=Sd54RAMgZOUUc5x
	Features of GST- Part 2 and 3	12.08.24 to 24.08.24	https://youtu.be/iSzJqdkExWk?si=D8SXdBQNwYRm8PW5
	Advantages and Drawbacks of GST	26.08.24 to 31.08.24	https://youtu.be/rg5DU5TKVW0?si=OLzWuTaXkDqQnUuO
September	REVISION AND TEST	02.09.24 to 07.09.24	

	Scope of Supply	09.09.24 to 14.09.24	https://youtu.be/OENIFGhkZyg?si=UHxVpXHMvmnA jntK
	Levy and Collection of Tax	16.09.24 to 21.09.24	https://youtu.be/V7C2DB3Oo?si=9h1M1ec 26cKf7Si
	Composition Scheme	23.09.24 to 30.09.24	https://youtu.be/wecKuoPc_5M?si=t0kqVr5laqWKQYa Z
October	REVISION AND TEST	01.10.24 to 05.10.24	
	Time of Supply	07.10.24 to 12.10.24	https://youtu.be/uyOWF7Pd dwA?si=Gz400SF277KvjH UU
	Nature of Supplies	14.10.24 to 19.10.24	https://youtu.be/z1dWbDa6 CnA?si=Lm4C444ZLo83f U5B
	Place of Supply	21.10.24 to 25.10.24	https://youtu.be/HGrzto52k a4?si=1FszdlmJasO9n5PO
26.10.24 to 03.11.24	DIWALI VACATIONS		
November	REVISION AND TEST	04.11.24 to 09.11.24	
	Value of Taxable Supply	11.11.24 to 16.11.24	https://youtu.be/Fk2VD9oB 1Ro?si=6JMhAu_eKw9S5u M3
	Input tax Credit, Returns, Tax Invoice	18.11.24 to 22.11.24	

Manish
Teacher's Signature

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