

GOVT. COLLEGE BASTLI, KARNAL

LESSON PLAN OF ODD SEMESTER SESSION 2024-2025

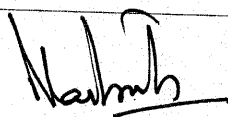
NAME OF ASSISTANT PROFESSOR- DR. Mahtab Singh

SUBJECT: Auditing

CLASS: B.COM. 5th SEMESTER

TEACHING TERM- FROM 22nd JULY to 22nd NOVEMBER 2024

1 st WEEK	Introduction: meaning, objectives and advantages of auditing
2 nd WEEK	Types of audit: internal and external audit
3 rd WEEK	Proprietary and efficiency audit. Audit process
4 th WEEK	Audit programme; audit working papers and evidences r
5 th WEEK	Audit of e-commerce transactions
6 th WEEK	Methods of audit work: routine checking and test checking
7 th WEEK	Internal control and internal checking system
8 th WEEK	Vouching: meaning, objectives and importance of vouching
9 th WEEK	Vouching of cash books, purchase book, sale book, bill receivable book
10 th WEEK	Bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities
11 th WEEK	Audit of limited companies
12 th WEEK	Company auditor – appointment, powers, duties and liabilities
13 th WEEK	Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports
14 th WEEK	Investigation: meaning, nature, procedure and objectives
15 th WEEK	Investigation and due diligence Professional ethics of auditing
16 th WEEK	Investigation and due diligence Professional ethics of auditing
17 th WEEK	Revision of Syllabus
18 th WEEK	Revision of Syllabus



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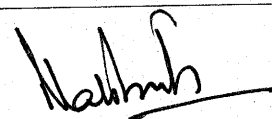
NAME OF ASSISTANT PROFESSOR- DR. Mahtab Singh

SUBJECT: Financial Accounting

CLASS: B.COM.1st SEMESTER

TEACHING TERM- FROM 22nd JULY to 22nd NOVEMBER 2024

1 st WEEK	Financial accounting: Concept, objectives & scope
2 nd WEEK	Accounting as an information system; Accounting principles: Concepts and 14 conventions
3 rd WEEK	Double entry system; A brief overview of accounting standards in India
4 th WEEK	Journal, Ledger & trial balance
5 th WEEK	Journal, Ledger & trial balance
6 th WEEK	Journal, Ledger & trial balance
7 th WEEK	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves
8 th WEEK	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves
9 th WEEK	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments
10 th WEEK	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments
11 th WEEK	Final Accounts: Trading & Profit and loss account and balance sheet with adjustments
12 th WEEK	Accounting for non-profit organizations
13 th WEEK	Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock
14 th WEEK	Branch accounts: dependent branch, debtor's system, stock and debtor system Wholesale branch, Final accounts
15 th WEEK	Hire purchase and installment payment system: basic concepts
16 th WEEK	Hire purchase and installment payment system: basic concepts
17 th WEEK	Revision of Syllabus
18 th WEEK	Revision of Syllabus



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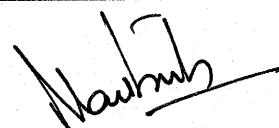
NAME OF ASSISTANT PROFESSOR- DR. Mahtab Singh

SUBJECT: Financial Management

CLASS: B.COM.5th SEMESTER

TEACHING TERM- FROM 22nd JULY to 22nd NOVEMBER 2024

1st WEEK	Financial management: nature, scope, objectives and significance of financial management
2nd WEEK	Recent developments in financial management. Financial planning and forecasting: need, importance, drafting a financial plan
3rd WEEK	Capitalization, overcapitalization and under
4th WEEK	Capitalization, overcapitalization and under
5th WEEK	Sources of finance: short significance, computation of cost of debt, equity & preference share capital and retained earnings
6th WEEK	Sources of finance: short significance, computation of cost of debt, equity & preference share capital and retained earnings
7th WEEK	Weighted average cost of capital
8th WEEK	Capital structure decisions: meaning and determinants of capital structure; theories of capital structure
9th WEEK	Capital structure decisions: meaning and determinants of capital structure; theories of capital structure
10th WEEK	Capital structure decisions: meaning and determinants of capital structure; theories of capital structure
11th WEEK	Capital budgeting decisions: nature & importance
12th WEEK	Factors influencing capital expenditure decisions, techniques of capital budgeting)
13th WEEK	Working capital management: need, types & determinants, forecasting of working capital requirements
14th WEEK	Working capital management: need, types & determinants, forecasting of working capital requirements
15th WEEK	Working capital management: need, types & determinants, forecasting of working capital requirements
16th WEEK	Management of cash.
17th WEEK	Revision of Syllabus
18th WEEK	Revision of Syllabus



GOVT. COLLEGE BASTLI, KARNAL

LESSON PLAN OF ODD SEMESTER SESSION 2024-2025

NAME OF ASSISTANT PROFESSOR- DR. Mahtab Singh

SUBJECT: Cost Accounting

CLASS: B.COM.5th SEMESTER

TEACHING TERM- FROM 22nd JULY to 22nd NOVEMBER 2024

1st WEEK	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.
2nd WEEK	Materials: material planning & purchasing, pricing of material issue; treatment of material losses
3rd WEEK	Material & inventory control: concept and techniques. Labour: labour cost control procedure; labour turnover
4th WEEK	Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Overheads: classification, allocation
5th WEEK	Apportionment and absorption of overheads; under and over absorption
6th WEEK	Methods of costing: unit costing
7th WEEK	Job costing
8th WEEK	Contract costing
9th WEEK	Contract costing
10th WEEK	Process costing (process losses, valuation of work in progress, joint and by
11th WEEK	Process costing (process losses, valuation of work in progress, joint and by
12th WEEK	Test process costing (process losses, valuation of work in progress, joint and by-products)
13th WEEK	Service costing (only transport)
14th WEEK	Service costing (only transport)
15th WEEK	Standard costing and variance analysis
16th WEEK	Material and labour. Cost control and cost reduction cost audit; an overview of cost audit standards
17th WEEK	Revision of Syllabus
18th WEEK	Revision of Syllabus

Mahtab

GOVERNMENT COLLEGE, BASTLI, KARNAL.

Teaching plan 2023-2024 (odd semester)

Sub: Personal finance

Name: Dr. Pooja

CLASS: B.A. 1st SEMESTER

TEACHING TERM: 22nd JULY TO 22nd NOVEMBER

Week	Topic
1	Personal finance: Concept, need, principles, scope; Personal finance services and strategies
2	Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives
3	Time Value of Money: Compounding and discounting. 12 II Basics of investment; Investment avenues and strategies
4	Time Value of Money: Compounding and discounting. 12 II Basics of investment; Investment avenues and strategies
5	Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property
6	Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property
7	loans: Sources and types; Identifying risky avenues for investment. Calculating risk and return of various investment avenues;
8	Calculating costs in investment and loans; Identifying hidden costs;

9	Tax treatment of investment; Likely causes of cheating and fraud in investment;
10	Institutional framework for investing: SEBI, IRDA, RERA, AMFI, bank ombudsman, etc
11	Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance;
12	Types of insurance policies; Risk coverage and returns from insurance;
13	Retirement planning: Pension plans, NPS.
14	Tests
15	Revision
16	Revision and assignment
17	Revision
18	Revision and Sessional Onwards

GOVERNMENT COLLEGE, BASTLI, KARNAL.

Teaching plan 2023-2024 (odd semester)

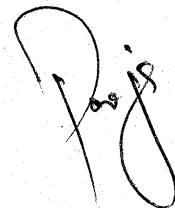
Sub: Income tax -- Direct tax laws

Name: Dr. Pooja

CLASS: B.COM 5th SEMESTER

TEACHING TERM: 22nd JULY TO 22nd NOVEMBER

WEEK	Topic
1	Income tax: An introduction and important definitions.
2	Agriculture income, Residence status and incidence of tax liability, Exempted income.
3	Income from house property
4	Income from salaries (including retirement benefits
5	Income from salaries (including retirement benefits) continued....
6	Income from salaries (including retirement benefits) continued...
7	Profits and gains from business and profession.
8	Depreciation,



9	Capital gains
10	Capital gains
11	Capital gains continued....
12	Income from other sources,
13	Clubbing of income and aggregation of incomes, set off and carry forward losses.
14	Clubbing of income and aggregation of incomes, set off and carry forward losses continued....
15	Deductions to be made in computing total income
16	Assignment and revision
17	Revision and Sessionals Onwards
18	Revison

GOVERNMENT COLLEGE, BASTLI, KARNAL.

Teaching plan 2023-2024 (odd semester)

Sub: Principals of Business Management

Name: Dr. Pooja

CLASS: B.COM 1st SEMESTER

TEACHING TERM: 22nd JULY TO 22nd NOVEMBER

Week	Topic
1	Introduction to commerce: concept, nature, importance and scope, components of commerce, Evolution of commerce, commerce and business.
2	Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.
3	Management: as Science, Art and profession.
4	Approaches to Management: Classical and Neo classical approach, Behavioral approach,
5	Management science approach, Systems approach and Contingency approach; Management thought in ancient India.
6	Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.
7	Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix.

Pooja

8	Formal vs. Informal; Organizational structure for large scale business organization.
9	Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.
10	Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.
11	Factors influencing decentralization.
12	Staffing: meaning, importance & scope of staffing.
13	Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.
14	Leadership: concept, significance & functions, Leadership styles, approaches to leadership
15	Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.
16	Revision and assignment
17	Revision
18	Revision and Sessional Onwards

GOVERNMENT COLLEGE, BASTLI, KARNAL.

Teaching plan 2023-2024 (odd semester)

Sub: GST

Name: Dr. Pooja

CLASS: B.Com. 5TH SEMESTER

TEACHING TERM: 22nd JULY TO 22nd NOVEMBER

Week	Topic
1	GST: meaning, taxable person, registration: procedure and documents required
2	Levy and collection of GST
3	Levy and collection of GST continued...
4	Time and place of supply of goods and services
5	Value of taxable supply
6	Computation of input tax credit
7	Transfer of input tax credit
8	Tax invoice credit and debit note

Pooja

9	Various returns to be filed under GST
10	Various returns to be filed under GST
11	Payment of tax including TDS,
12	Interest Provisions on delayed payment
13	Offences and penalties.
14	Tests
15	Revision
16	Revision and assignment
17	Revision
18	Revision and Sessional Onwards