**Lesson Plan (Academic Session 2023-24)**

Mrs. Sunita Rani, Associate Professor of commerce

B. Com1st Year Semester 1st **(odd)**

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

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| Month | Topic | Academic Activities |
| August, 2023 | Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: concepts and conventions; Double Entry System; A brief overview of accounting standards in India; journal, ledger & trial balance. | Oral Test |
| September, 2023 | Capital and Revenue: Concept and classification of income; expenditure; receipts; Provision and reserves. Final Accounts: Trading, profit & loss account; Balance sheet with adjustment. Accounting for Non-Profit Organizations. | Quiz contest |
| October,2023 | Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock, Consignment account practice. Branch Accounts: Dependent branch. | Class test |
| November, 2023 | Debtor’s system, stock and debtor system, wholesale branch, Final accounts; Hire Purchase and Instalment payment system: basic concepts, differences and accounting treatment. | Blackboard test |
| December, 2023 | Revision |  |
| 1st Assignment: 1st Week of October- Accounting principles: concepts and conventions Class Test: 1st Week of November- Accounting Principles, Theory of consignment account2nd Assignment: - 1st Week of December- Consignment Accounts and its difference from sale; Treatment of normal and abnormal loss. |

Lesson Plan (Academic Session 2023-24)

Sunita Rani, Associate Professor of commerce

B.Com.2nd Year semester3rd **(odd)**

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

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| Month | Topic | Academic Activities |
| August, 2023 | 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 |
| September, 2023 | 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 |
| October,2023 | 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. 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 | Class test |
| November, 2023 | 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 |
| 1st Assignment: Last Week of September- Formulas of measures of central tendency. Test: 1st Week of October: Measures of central tendency2nd Assignment: -1st Week of November- Index Numbers, its uses and problems. |

**Lesson Plan (Academic Session 2023-24)**

Class: B Com. III semester V **(Odd)**

Name: Sunita Rani

Designation: Associate Prof. of Commerce

**Paper: Auditing**

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| Month | Topics | Academic Activities |
| August, 2023 | Auditing: Introduction, Objects, Importance and limitations of auditing and Types of audit. Audit process and Audit Program. | Interactive sessions |
| September, 2023 | Internal control, Internal check and Internal audit. Routine checking and vouching, Verification of Assets and Liabilities. | Class Test |
| October,2023 | Appointment, Power, Duties and Liabilities of an auditor, Audit Report and Investigation.  | Quiz |
| November, 2023 | Auditing of E-Commerce Transaction, Professional Conduct and Ethics and Revision | Presentations |

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

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

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

**Lesson Plan (Academic Session 2023-24)**

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

Name: Sunita Rani

Designation: Associate Prof. of Commerce

**Paper: Goods and Services Tax**

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| Month | Topics | Academic Activities |
| August, 2023 | Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of supply under GST; | Oral Test |
| September, 2023 | Levy and Collection of Tax; Small Taxable Persons: Exemptions and composition Scheme; Time of Supply; | Class Test |
| October,2023 | 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 |
| November, 2023 | Tax Invoice, Credit and Debit Notes, Returns, Assessment and Audit; Payment of Tax; Offences and Penalties; | Presentations |

First Assignment: Last 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