

LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIIrd, Vth Sem.

Subject: **TAXATATION LAW-I**

Month	Topics
Aug. 2023	Unit-I Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.
Sept., 2023	Unit-II Income from Salaries (including retirement benefits); Income from House property.
Oct., 2023	Unit-III Profits and Gains from Business or Profession; Depreciation; Capital Gains
Nov., 2023	Unit IV Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.

SSingh

Seen
RS
Principal
H.L.G. Govt. College,
Tauri, Distt. Nuh (HR)

LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIIrd, Vth Sem.

Subject: **COST ACCOUNTING-I**

Month	Topics
Aug. 2023	Unit-I Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.
Sept., 2023	Unit – II Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plan
Oct.,2023	Unit – III Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.
Nov., 2023	Unit – IV Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.


LESSION PLAN

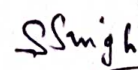
Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIIrd, Vth Sem.

Subject: **ACCOUNTING FOR MANAGEMENT-1**

Month	Topics
Aug. 2023	Unit – I Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost- Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Sept., 2023	Unit – II Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis
Oct.,2023	Unit – III Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning
Nov., 2023	Unit – IV Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.


Principal
H.L.G. Govt. College,
Tauru, Distt. Nuh (HR)



LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IInd, 3trd Sem.

Subject: **CORPORATE ACCOUNTING-I**

Month	Topics
Aug. 2023	Unit- I Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy- back of equity shares & Sweat shares; Redemption of preference share; Issue of Bonus Share.
Sept., 2023	Unit- II Debenture: Meaning, Types. Issue and Redemption of Debentures.
Oct.,2023	Unit-III Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.
Nov., 2023	Unit- IV Profit or loss before and after incorporation. Final accounts of companies.

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IInd, 3trd Sem.

Subject: **CORPORATE LAW-I**

Month	Topics
Aug. 2023	Unit- I Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;
Sept., 2023	Unit- II Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences
Oct.,2023	Unit- III Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.
Nov., 2023	Unit- IV Borrowing Powers; Debentures and Charges

Singh

Singh
Principal
H.L.G. Govt. College,
Tauru, Distt: Nuh (HR)

LESSION PLAN

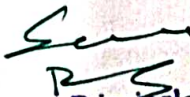
Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.1ST, 1ST Sem.

Subject: **BUSINESS MANAGEMENT-I**

Month	Topics
Aug. 2023	Unit-I Business: concept, nature and spectrum of business activities, business system, business objectives.
Sept., 2023	Unit-II Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.
Oct., 2023	Unit-III Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.
Nov., 2023	Unit-IV Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

Subje


Principal
H.L.G. Govt. College,
Tours Distt. Nub (HR)

LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B:COM.IIIrd, VIth Sem.

Subject: **TAXATATION LAW-II**


Month	Topics
JAN. 2024	Unit – I Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR – I and II
FEB., 2024	Unit – II Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.
MARCH,2024	Unit – III Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax
APRIL, 2024	Unit – IV Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

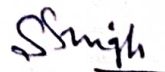
Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIIrd, VIth Sem.

Subject: **COST ACCOUNTING-II**

Month	Topics
JAN. 2024	Unit – I Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.
FEB., 2024	Unit – II Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing
MARCH,2024	Unit- III Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only
APRIL, 2024	Unit – IV Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.


Principal
H.L.G. Govt. College,
Tauru, Distt. Nuh (HR)




LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIIrd, VIth Sem.

Subject: **GST**

Month	Topics
JAN. 2024	Unit – I Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;
FEB., 2024	Unit – II Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;
MARCH, 2024	Unit – III Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
APRIL, 2024	Customs Act 1962: Unit – IV Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme.


Principal
H.L.G. Govt. College,
Tauru. Distt. Nuh (HR)

S Singh

LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIND, IVth Sem.

Subject: **CORPORATING ACCOUNTING-II**

Month	Topics
JAN. 2024	Unit- I Internal Reconstruction; External Reconstruction in the nature of merger and purchase.
FEB., 2024	Unit- II Liquidation of a company ; Financial reporting for financial institutions.
MARCH,2024	Unit- III Final Accounts of Banking Companies.
APRIL, 2024	Unit- IV Accounts of Holding Companies.

LESSION PLAN

Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.IIND, IVth Sem.

Subject: **CORPORATE LAW-II**

Month	Topics
JAN. 2024	Unit- I Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors
FEB., 2024	Unit- II Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.
MARCH,2024	Unit- III Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.
APRIL, 2024	Unit- IV Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..

Sube Singh
Sube Singh
Principal
H.L.G. Govt. College,
Tauru, Distt. Nuh (HR)

LESSION PLAN


Name of the Assistant/ Associate Professor: SUBE SINGH

Class and Section B.COM.1ST, 2ND Sem.

Subject: **BUSINESS MANAGEMENT-II**

Month	Topics
JAN. 2024	Unit-I Business: concept, nature and spectrum of business activities, business system, business objectives.
FEB., 2024	Unit-II Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.
MARCH, 2024	Unit-III Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.
APRIL, 2024	Unit-IV Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

SSingh


Principal
H.L.G. Govt. College,
Tauru, Distt. Nuh (HR)