

## Lesson Plan (2022-2023)

Name: - Rakesh

Subject: -Auditing

Class: - B.COM 3rd (5th Sem.)

Section:

Week	Dates	Topics
Week 1	16/08/2022 to 20/08/2022	Introduction
Week 2	22/08/2022 to 27/08/2022	Objects, importance and limitations of Auditing
Week 3	29/08/2022 to 03/09/2022	Types of Audits
Week 4	05/09/2022 to 10/09/2022	Types of Audits
Week 5	12/09/2022 to 17/09/2022	Audit process and Audit programme, Test
Week 6	19/09/2022 to 24/09/2022	Audit process and Audit programme
Week 7	26/09/2022 to 01/10/2022	Internal control, internal check
Week 8	03/10/2022 to 08/10/2022	Internal control, internal check
Week 9	10/10/2022 to 15/10/2022	Internal check & internal audit
Week 10	17/10/2022 to 22/10/2022	Routine checking and vouching
Week 11	27/10/2022 to 29/10/2022	Routine checking and vouching; Verification of assets and liabilities
Week 12	31/10/2022 to 05/11/2022	Company auditor; appointment, power
Week 13	7/11/2022 to 12/11/2022	Company auditor; Duties and liabilities
Week 14	14/11/2022 to 19/11/2022	Audit report
Week 15	21/11/2022 to 26/11/2022	Investigation
Week 16	28/11/2022 to 03/12/2022	Auditing of E Commerce transaction; Professional conduct and Ethics, Test
Week 17	05/12/2022 to 07/12/2022	Auditing of E Commerce transaction; Professional conduct and Ethics, Test

## Lesson Plan (2022-2023)

Name: - Rakesh

Subject: - Financial Accounting-I      Class: - B.COM 1st (1<sup>st</sup> Sem.)

Week	Dates	Topics
Week 1	22/08/2022 to 27/08/2022	Financial Accounting-Meaning, nature, scope, objectives, Branches of Accounts
Week 2	29/08/2022 to 03/09/2022	Concepts & Assumptions
Week 3	05/09/2022 to 10/09/2022	Accounting Cycle, Journal
Week 4	12/09/2022 to 17/09/2022	Journal, Ledger
Week 5	19/09/2022 to 24/09/2022	Trial Balance, Capital & Revenue Items
Week 6	26/09/2022 to 01/10/2022	Reserve & Provision, Final Accounts
Week 7	03/10/2022 to 08/10/2022	Final Accounts
Week 8	10/10/2022 to 15/10/2022	Final Accounts
Week 9	17/10/2022 to 22/10/2022	Final Accounts
Week 10	27/10/2022 to 29/10/2022	Depreciation Accounting
Week 11	31/10/2022 to 05/11/2022	Depreciation Accounting
Week 12	7/11/2022 to 12/11/2022	Depreciation Accounting
Week 13	14/11/2022 to 19/11/2022	Accounting for Non-Profit Organisations
Week 14	21/11/2022 to 26/11/2022	Accounting for Non-Profit Organisations
Week 15	28/11/2022 to 03/12/2022	Accounting for Non-Profit Organisations
Week 16	05/12/2022 to 10/12/2022	Accounting for Non-Profit Organisations
Week 17	12/12/2022 to 17/12/2022	Revision And Test
Week 18	19/12/2022 to 27/12/2022	Revision And Test

## Lesson Plan (2022-2023)

Name: -Rakesh

Subject: - Income Tax

Class: - B.COM 3<sup>rd</sup> (5<sup>th</sup> Sem.)

Section: - A

Week	Dates	Topics
Week 1	16/08/2022 to 20/08/2022	Introduction of Income Tax
Week 2	22/08/2022 to 27/08/2022	Agricultural Income, Residence and Tax Liability
Week 3	29/08/2022 to 03/09/2022	Exemptions from Tax
Week 4	05/09/2022 to 10/09/2022	Income from House Property
Week 5	12/09/2022 to 17/09/2022	Income from House Property
Week 6	19/09/2022 to 24/09/2022	Clubbing of Incomes and Deemed Incomes
Week 7	26/09/2022 to 01/10/2022	Set-Off and Carry Forward of Losses
Week 8	03/10/2022 to 08/10/2022	Income from other sources
Week 9	10/10/2022 to 15/10/2022	Profits and Gains of Business or Profession
Week 10	17/10/2022 to 22/10/2022	Profits and Gains of Business or Profession
Week 11	27/10/2022 to 29/10/2022	Determination of Income of Certain Business or Profession on a Presumptive Basis and Depreciation,
Week 12	31/10/2022 to 05/11/2022	Capital Gains
Week 13	7/11/2022 to 12/11/2022	Capital Gains
Week 14	14/11/2022 to 19/11/2022	Income from Salaries
Week 15	21/11/2022 to 26/11/2022	Income from Salaries
Week 16	28/11/2022 to 03/12/2022	Income from Salaries (Retirement)
Week 17	05/12/2022 to 07/12/2022	Revision

## Lesson Plan (2022-2023)

Name: - Rakesh

Subject: - Goods and Service Tax

Class: - B.COM 3<sup>rd</sup> (5<sup>th</sup> Sem.)

Section: -

Week	Dates	Topics
Week 1	16/08/2022 to 20/08/2022	Tax Structure in India
Week 2	22/08/2022 to 27/08/2022	Overview of GST
Week 3	29/08/2022 to 03/09/2022	Levy and Collection of Tax
Week 4	05/09/2022 to 10/09/2022	Input Tax Credit
Week 5	12/09/2022 to 17/09/2022	Input Tax Credit
Week 6	19/09/2022 to 24/09/2022	Registration
Week 7	26/09/2022 to 01/10/2022	Payment of Tax
Week 8	03/10/2022 to 08/10/2022	Tax Invoice, Credit and Debit Notes
Week 9	10/10/2022 to 15/10/2022	Return, Assessment and Audit
Week 10	17/10/2022 to 22/10/2022	Offences and Penalties
Week 11	27/10/2022 to 29/10/2022	Taxable Event and Scope of Supply under GST
Week 12	31/10/2022 to 05/11/2022	Time of Supply
Week 13	7/11/2022 to 12/11/2022	Time of Supply
Week 14	14/11/2022 to 19/11/2022	Place of Supply
Week 15	21/11/2022 to 26/11/2022	Value of Taxable Supply
Week 16	28/11/2022 to 03/12/2022	Value of Taxable Supply
Week 17	05/12/2022 to 07/12/2022	Revision

## Lesson Plan (2022-23)

Name of Assistant/Associate Professor: - Rakesh

Subject: - Cost Accounting

Class & Section: - B.com. 5<sup>th</sup> Sem.

Week 1 (16/08/22 to 20/08/22)	Introduction: nature and scope of cost accounting
Week 2 (22/08/22 to 27/08/22)	Cost concepts & classification, methods & techniques
Week 3 (29/08/22 to 03/09/22)	Materials: material planning & purchasing, pricing of material issue
Week 4 (05/09/22 to 10/09/22)	Methods of costing: unit costing
Week 5 (12/09/22 to 17/09/22)	Material & inventory control: concept and techniques
Week 6 (19/09/22 to 24/09/22)	Labour cost control procedure, labour turnover; Idle time and overtime
Week 7 (26/09/22 to 01/10/22)	Methods of wage payment: time and piece rate; incentive schemes
Week 8 (03/10/22 to 08/10/22)	Overheads: classification, allocation, apportionment , Assignment
Week 9 (10/10/22 to 15/10/22)	Absorption of overheads, under and over absorption
Week 10 (17/10/22 to 22/10/22)	Contract costing, Test
Week 11 (24/10/22 to 29/10/22)	Job costing
Week 12 (31/10/22 to 05/11/22)	Process costing (process losses, valuation of work in progress, joint and by- products)
Week 13 (07/11/22 to 12/11/22)	service costing (only transport), Assignment
Week 14 (14/11/22 to 19/11/22)	Standard costing
Week 15 (21/11/22 to 26/11/22)	Variance analysis: material and labour
Week 16 (28/11/22 to 03/12/22)	Cost control and cost reduction, cost audit; an overview of cost audit standards
Week 17 (05/12/22 to 07/12/22)	Assignment, Presentation & Problem solving