

**Tentative Lesson plan**  
**Ms. Chanchal Verma, Assistant professor of Commerce**  
**Session 2024-25 (odd semester)**

Class – B.com 5<sup>th</sup> Semester  
Subject –Financial Management  
Course Code - BC-502

Month	Days	Content
July - 2024	(22 July – 31 July)	Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management
August 2024	(1 August– 15 August)	Financial planning and forecasting: need, importance, drafting a financial plan; sources of finance: short-term, medium term and long term
	(16 August – 31 August)	capitalization, overcapitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting;
September 2024	(1 September –15 September)	Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.
	(16 September –30 September)	Capital structure decisions: meaning and determinants of capital structure; theories of capital structure
October 2024	(1 October – 15 October)	Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting
	(16 October –31 October)	Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash
November 2024	(1 November – 15 November)	Revision and tests
	(15 November – 30 November)	Revision and tests

**Course outcomes: -**

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

1. Develop the understanding of theoretical framework of Financial Management.
2. Understand the concept of capitalisation, capital structure.
3. To understand about Cost of capital and capital budgeting.
4. To understand and develop the knowledge of working capital management.



Chanchal Verma



**Tentative Lesson plan**  
**Ms. Neelam Kumari Dhusia, Assistant Professor of Commerce**  
**Session 2024-25 (odd semester)**

Class – B.com 5th Semester  
Subject – Goods and Services Tax  
Course Code – BC -503

Month	Days	Content
July - 2024	(22 July – 31 July)	GST: meaning, taxable person
August 2024	(1 August– 15 August)	Registration: procedure and documents required.
	(16 August – 31 August)	Levy and collection of GST, Time and place of supply of goods and services
September 2024	(1 September –15 September)	value of taxable supply, Computation of input tax credit and transfer of input tax credit
	(16 September –30 September)	Tax invoice credit and debit note
October 2024	(1 October – 15 October)	Various returns to be filed under GST
	(16 October –31 October)	Payment of tax including TDS, Interest Provisions on delayed payment.
November 2024	(1 November – 15 November)	Offences and penalties.
	(15 November – 22 November)	Revision

**Course outcome: -**

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

1. Equipped with the knowledge of basic concepts of goods and service tax, CGST, SGCT, IGST, classification of goods and valuation rules.
2. Know the basic procedures under GST incorporating the registration, filing of returns and payment of tax.
3. Equipped with the knowledge of composition scheme under GST, Exemptions under GST, concept of supply of goods, nature of supply.
4. Know the offences and penalties under the act.

*Neelam*  
Ms. Neelam Kumari Dhusia

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**Tentative Lesson Plan**  
**Ms. Ritu Sharma, Assistant Professor of Commerce**  
**Session 2024-25 (odd semester)**

**Class – B.com 5<sup>th</sup> Semester**  
**Subject – Supply Chain Management**  
**Course Code – BC-506**

Month	Days	Content
July - 2024	(22 July – 31 July)	Supply chain management (SCM): concept, scope and importance; approaches to SCM;
August 2024	(1 August– 15 August)	Role of SCM in a firm and economy; SCM and marketing mix; SCM as coordination function; integrated SCM.
	(16 August – 31 August)	Total cost concept; Strategic SCM: SCM strategy, implementation and management.
September 2024	(1 September –15 September)	Interrelationship of SCM and marketing. Elements of SCM.
	(16 September –30 September)	Transportation: considerations in selecting the right mode; multimodal transportation; warehousing: types, site selection and management.
October 2024	(1 October – 15 October)	Customer service-strategy and practices; distribution channel design
	(16 October –31 October)	Information system in SCM; ERP and SCM;
November 2024	(1 November – 15 November)	Recent developments in SCM - third/fourth party logistics.
	(15 November – 22 November)	Revision

**Learning Outcomes: -**

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

1. To know the concept of Supply Chain Management.
2. Marketing elements of SCM.
3. Consideration in selecting right mode of transportation & Selection of site.
4. Better customer service strategy in SCM.

*Ritu*  
Ritu Sharma

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Principal  
RGG College, Saha (Ambala)

**Tentative Lesson plan**  
**Ms. Kavita, Assistant professor of Commerce**  
**Session 2024-25 (odd semester)**

Class – B.com 2<sup>nd</sup> Year/ 3<sup>rd</sup> Year  
 Subject – Income Tax

Month	Days	Content
July - 2024	(22 July – 31 July)	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.
August 2024	(1 August– 15 August)	Computation of incomes based on residential status of individuals, HUFs, Company and other persons;
	(16 August – 31 August)	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)
September 2024	(1 September –15 September)	Income from house property
	(16 September –30 September)	Revisions
October 2024	(1 October – 15 October)	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions),
	(16 October –31 October)	Capital Gains.
November 2024	(1 November – 15 November)	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.
	(15 November – 22 November)	Revision

**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.

*Sanjiv*

*Kavita*  
 Kavita Kumari

## LESSON PLAN SESSION (2024-25)

Name of the Teacher: Sh. Kirat Pal.  
Designation: Assistant Professor  
Class: 3<sup>rd</sup> Year (5<sup>th</sup> Semester)  
Subject Name: Cost Accounting

DATE/MONTH	DESCRIPTION
22 JULY 2024 TO 31 JULY 2024	Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.
01 AUGUST 2024 -15 AUGUST 2024	Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.
16 AUGUST 2024 TO 31 AUGUST	. Labour: labour cost control procedure; labour turnover; Idle time and overtime;
01 SEPTEMBER 2024 TO 15 SEPTEMBER 2024	Methods of wage payment: time and piece rate; incentive schemes.
16 SEPTEMBER 2024 TO 30 SEPTEMBER	Overheads: classification, allocation, apportionment and absorption of overheads; under and over absorption
01 OCTOBER 2024 TO 15 OCTOBER 2024	Methods of costing: unit costing; job costing
16 OCTOBER 2024 TO 31 OCTOBER 2024	; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).
01 NOVEMBER 2024 TO 15 NOVEMBER 2024	Standard costing and variance analysis: material and labour.
16 NOVEMBER 2024 TO 22 NOVEMBER 2024	Cost control and cost reduction; cost audit; an overview of cost audit standards.

**Outcome of the subject:** - After the completion of syllabus the student may be able to know the following. • **Cost Classification:** Ability to classify costs into various categories such as direct costs, indirect costs, fixed costs, variable costs, etc., and understand their implications for decision-making. • **Cost Accumulation:** Proficiency in accumulating costs by job, process, department, or activity, using appropriate costing methods like job order costing, process costing, or activity-based costing (ABC). • **Cost Behavior Analysis:** Understanding how costs behave in relation to changes in activity levels (e.g., cost-volume-profit analysis) and applying this knowledge to forecast costs and plan operations. • **Cost Estimation:** Ability to estimate costs for products, services, or activities using cost estimation techniques such as regression analysis, high-low method, or scatter graph method.



## LESSON PLAN SESSION (2024-25)

Name of the Teacher: Sh. Kirat Pal.  
Designation: Assistant Professor  
Class: 3<sup>rd</sup> Year (5<sup>th</sup> Semester)  
Subject Name: AUDITING

DATE/MONTH	DESCRIPTION
22 JULY 2024 TO 31 JULY 2024	Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.
01 AUGUST 2024 -15 AUGUST 2024	Audit process: audit Programme; audit working papers and evidences; audit of e-commerce transactions. Methods of audit work: routine checking and test checking; internal control and internal checking system.
16 AUGUST 2024 TO 31 AUGUST	Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book,
01 SEPTEMBER 2024 TO 15 SEPTEMBER 2024	Bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities.
16 SEPTEMBER 2024 TO 30 SEPTEMBER	Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.
01 OCTOBER 2024 TO 15 OCTOBER 2024	Audit reports: various types of audit reports.
16 OCTOBER 2024 TO 31 OCTOBER 2024	Investigation: meaning, nature, procedure and objectives, investigation and due diligence
01 NOVEMBER 2024 TO 15 NOVEMBER 2024	Professional ethics of auditing
16 NOVEMBER 2024 TO 22 NOVEMBER 2024	Revision

**Outcome of the subject: - After the completion of syllabus the student may be able to know the following:-**

- **Understanding Audit Objectives:** Students should be able to articulate the primary objectives of auditing, such as ensuring the accuracy and reliability of financial statements.
- **Knowledge of Audit Standards:** Familiarity with relevant audit standards (e.g., GAAS - Generally Accepted Auditing Standards) and their application in different audit contexts.
- **Audit Planning and Execution:** Ability to plan an audit engagement effectively, including risk assessment, audit procedures, and audit evidence collection.

*Kirat Pal*

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