

Tentative Lesson Plan Session 2025-26 Odd Semester
Name of Teacher:-Ms. Neelam Kumari Dhusia, Asst.Prof of Commerce

Subject: - Goods & Services Tax

Class: - B.com^{5th} semester

Month	Days	Content
July 2025	22 July -31 July 2025	GST structure
Aug 2025	1 Aug-15 Aug 2025	Registration, exemptions, Constitutional framework, indirect taxes before GST
	16 Aug -31 Aug 2025	GST council, GST network Taxable event, levy, collection of GST, Time, place, value of supply, Composition levy scheme
Sep 2025	1 Sep- 15 Sep 2025	Input tax credit, Tax invoice, Eligibility, apportionment, blocked credits
	16 Sep -30 Sep 2025	Tax invoice, Eligibility, apportionment, blocked credits
Oct 2025	1 Oct-15 Oct 2025	GST returns, accounts,
	16 Oct- 31 Oct 2025	Audit, Appeals
Nov 2025	1 Nov 2025-15-Nov 2025	Offenses & penalties
	16 Nov 2025-24 Nov 2025	Revision

Course Learning Outcomes after completing the course

The student shall be able to:

- CO 1. Understand the rationale of Goods and Services Tax (GST) and registration procedures.
- CO 2. Learn Taxable event, Levy & collection of GST.
- CO 3. Know the Input tax credit mechanism.
- CO 4. Gain insights on various GST returns and Payment of tax.

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Ms. Neelam Kumari Dhusia
Assistant Professor of Commerce

LESSON PLAN SESSION (2025-26)

Name of the Teacher: Sh. Kirat Pal.

Designation: Assistant Professor

Class: 3rd Year (5th 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.

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LESSON PLAN (2025-26)

Dr. Kavita Kumari

Class: B. Com 5th Semester
Subject: IT return filing

Date Range	Topic
22 Jul – 04 Aug 2025	Unit I: Introduction to Income Tax, income under Salaries, House Property, Capital Gains, Other Sources
05 Aug – 18 Aug 2025	Unit II: Clubbing of income, set-off, carry forward of losses, deductions, rebates, relief, computation under Old/New Regimes
19 Aug – 01 Sep 2025	Unit III: E-Filing of Returns, recent IT forms (ITR 01–06), due dates, e-verification, late fees, PAN registration
02 Sep – 15 Sep 2025	Unit IV: Advance payment of tax, TDS basics, Form 16, B, C, D, E
16 Sep – 29 Sep 2025	Unit V: Practical exposure via incometaxindiaefiling.gov.in
30 Sep – 13 Oct 2025	Revision + Test 1 (Units I & II)
14 Oct – 27 Oct 2025	Revision + Test 2 (Units III & IV)
28 Oct – 10 Nov 2025	Final Revision + Test 3 (Full Syllabus)

Course Outcome:

- Students will be able to explain the structure, objectives, and provisions of the Income Tax Act relevant to return filing.
- Students will identify different types of Income Tax Return (ITR) forms and their applicability for individuals, HUFs, firms, and companies.
- Students will acquire the ability to compute taxable income under various heads and determine tax liability.
- Students will develop hands-on skills in preparing and e-filing income tax returns using the Income Tax Department portal.
- Students will be able to apply provisions related to deductions, exemptions, and rebates while filing returns.
- Students will understand due dates, procedures, and penalties related to IT return filing and compliance.

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