

Summary of Lesson Plan of College Faculty

Name of College: Government College, Julana

Academic Session: 2020-21

Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 3rd, Vth semester

Name of Subject: Income Tax (BC 504)

04th-08th Aug	Income Tax;- Introduction concepts, Tax, person, income.
10th-15th Aug	Casual income and agriculture income previous paper,?(final year),
17th-22nd Aug	Basis of charge;- scope of total income, Residence and types.
24th-29th Aug	Tax Liability, Exempted in cases. Assignment.1
31th Aug-05th Sep	Heads of income, income from salary,
07th-12th Sep	Meaning and forms of salaries.
14th-19th Sep	Allowances types, taxable for All,
21th-26th Sep	Allowances :partly taxable, fully Exempted --Test
28th Sep-03rd Oct	Perquisites, types, taxable for all, taxable for specified and Tax free perquisites.
05th-10th Oct	Valuation of perquisites :,valuation of house and car
12th-17th Oct	Valuation of other perquisites
19th-24th Oct	Provident fund, deduction in salaries.
26th-31st Oct	Income from house property-Test.
02nd-07th Nov	Profits and Gains from Business and profession. Assignment-2nd
09th-13th Nov	Capital Gain, types, capital gains calculation
16th-21st Nov	Cost of acquisition and exemption of capital gains
23rd-28th Nov	Income from other sources: types etc. –Test.
30th Nov-05thDec	Explanation of some incomes from other sources
07th-12th Dec	Clubbing of incomes.
14th-19th Dec	Aggregation of income.
21st-26th Dec	Set off of losses.
28th Dec-02nd Jan	Carry forward of losses-- Test.
04th-09th Jan	Revision –Test-Revision-Test.
11th-16th Jan	Revision –Test-Revision-Test.
18th-23th Jan	Revision –Test-Revision-Test.
25th-30th Jan	Revision –Test-Revision-Test.

Summary of Lesson Plan of College Faculty

Name of College: Government College, Julana

Academic Session: 2020-21

Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 2nd, IIIrd semester

Name of Subject: corporate accounting (BC 301)

04th-08th Aug	Meaning, Definition and characteristics of company, introduction of share, types of shares
10th-15th Aug	share capital types of share capital representation of share capital in balance sheet
17th-22nd Aug	Types of issue of Shares Issued at par and issued at premium and issue of shares other than cash over subscription and calls in arrear and calls in advance
24th-29th Aug	Forfeiture of Shares Issue off right shares and buy back of shares
31th Aug-05th Sep	Redemption of preference shares
07th-12th Sep	Issue of bonus shares
14th-19th Sep	Meaning, definition and characteristics of debentures, types of debentures and issue of debentures at par, at premium and at discount
21th-26th Sep	Issue of debentures as collateral security and written off of discount and loss of issue of debentures
28th Sep-03rd Oct	Meaning, sources and methods of redemption of debentures, types of redemption of debentures, creation of debentures redemption reserve
05th-10th Oct	Creation of sinking fund and preparations of journal entries and necessary ledger accounts related to sinking fund
12th-17th Oct	Meaning of financial statements of a company Format of company's balance sheet and income statement
19th-24th Oct	Internal reconstruction of a company
26th-31st Oct	Meaning, types of amalgamation of a company
02nd-07th Nov	Amalgamation in the nature of merger and purchase
09th-13th Nov	Computation of purchase consideration
16th-21st Nov	Journal entries of transferor company
23rd-28th Nov	Ledger accounts of transferor company
30th Nov-05th Dec	Journal entries of transferee company
07th-12th Dec	Practical problems and solutions
14th-19th Dec	Practical problems and solutions
21st-26th Dec	Revision, Test
28th Dec-02nd Jan	Revision, Test
04th-09th Jan	Revision Test
11th-16th Jan	Revision, Test
18th-23th Jan	Revision, Test
25th-30th Jan	Revision, Test

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Name of College: Government College, Julana

Academic Session: 2020-21

Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 3rd, Vth semester

Name of Subject: Goods And Services Tax (BC 503)

04th-08th Aug	Goods and services tax : introduction and meaning, nature
10th-15th Aug	Taxable persons in goods and services tax
17th-22nd Aug	Registration of goods and services tax
24th-29th Aug	Procedure and documents required for goods and services tax
31th Aug-05th Sep	Levy and collection of goods and services tax Assignment- 1
07th-12th Sep	Time and place of supply of goods and services tax
14th-19th Sep	Value of taxable supply in goods and services tax
21th-26th Sep	Computation of input tax credit in goods and services tax
28th Sep-03rd Oct	Computation of input tax credit in goods and services tax
05th-10th Oct	Transfer of input tax credits in goods and services tax
12th-17th Oct	Tax invoice in goods and services tax
19th-24th Oct	Credit note in goods and services tax
26th-31st Oct	Debit note in goods and services tax
02nd-07th Nov	Various returns to be filled in goods and services tax
09th-13th Nov	Various returns to be filled in goods and services tax Assignment- 2
16th-21st Nov	Payment of goods and services tax
23rd-28th Nov	Tax deduction at sources of goods and services tax
30th Nov-05th Dec	Interest provisions on delayed payments of goods and services tax
07th-12th Dec	Machinery/tax authorities in goods and services tax
14th-19th Dec	Offences of goods and services tax
21st-26th Dec	Penalties of goods and services tax
28th Dec-02nd Jan	Revision –test
04th-09th Jan	Revision –test
11th-16th Jan	Revision –test
18th-23th Jan	Revision –test
25th-30th Jan	Revision –test

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Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 3rd, Vth semester

Name of Subject: Cost Accounting (BC 501)

04th-08th Aug	Introduction of Cost: Nature and scope of Cost Accounting; cost concepts& classification.
10th-15th Aug	Methods & techniques of cost accounting- Assignment-1
17th-22nd Aug	Materials; material planning, purchasing, pricing of material issue, treatment of material losses.
24th-29th Aug	Material & inventory control; concept and techniques-Test.
31th Aug-05th Sep	Labour; labour cost control procedure; labour turnover; idle time and overtime.
07th-12th Sep	Methods of wage payment; time and piece rate; incentive schemes.
14th-19th Sep	Overheads; classification, allocation, apportionment and absorption of overheads;
21th-26th Sep	Under and over absorption of machine hour rate method-Test
28th Sep-03rd Oct	Methods of costing unit and output costing
05th-10th Oct	Methods of costing unit and output costing: tender valuation.
12th-17th Oct	Contract costing: profits from completed contracts
19th-24th Oct	Contract costing: profits from incompletd contracts
26th-31st Oct	Process costing, normal losses and abnormal losses.
02nd-07th Nov	Inter process transfer
09th-13th Nov	Job costing, batch costing
16th-21st Nov	Service costing.
23rd-28th Nov	Standard costing and variance analysis; material
30th Nov-05thDec	Variance analysis labour-Test
07th-12th Dec	Cost control
14th-19th Dec	cost reduction
21st-26th Dec	Cost audit; an overview of cost audit standards.
28th Dec-02nd Jan	Revision-test-Revision-test
04th-09th Jan	Revision-test-Revision-test
11th-16th Jan	Revision-test-Revision-test
18th-23th Jan	Revision-test-Revision-test
25th-30th Jan	Revision-test-Revision-test

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Name of College: Government College, Julana

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Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 2nd, IIIrd semester

Name of Subject: Business Statistics (BC 302)

04th-08th Aug	Introduction of statistics:-concept, scope ,usefulness of statistics.
10th-15th Aug	Limitations and distrust of statistics.
17th-22nd Aug	Collection of dada;-primary and secondary data.
24th-29th Aug	Methods of collection of data.
31th Aug-05th Sep	Measure of central tendency;-meau,mediau,mode,Assigument-1
07th-12th Sep	Harmonic mean and geometric mean, measure of dispersion; range
14th-19th Sep	Mean deviation standard deviation, and coefficient of variation .Test.
21th-26th Sep	Index number: meaning ,types and uses of index numbers
28th Sep-03rd Oct	Methods of preparation of index number;, Test of adequacy
05th-10th Oct	Chain base index numbers, Base shifting-Test
12th-17th Oct	Splicing and deflating, Consumer price index.
19th-24th Oct	Analysis of time series causes of variation in time series data.
26th-31st Oct	Components of time series, de Composition additive and multiplicative Models
02nd-07th Nov	Determination of trend :free hand curve method and semi average method
09th-13th Nov	Determination of trend :moving averages
16th-21st Nov	Least Squares trend.(Assignment-2)
23rd-28th Nov	Linear Trend
30th Nov-05thDec	Second degree trend
07th-12th Dec	Exponential trend.
14th-19th Dec	Computation seasonal-indices by sample averages, ratio-to-trend
21st-26th Dec	Ratio-to-moving average and link relative methods. Test.
28th Dec-02nd Jan	Revision-Test-Revision-Test.
04th-09th Jan	Revision-Test-Revision-Test.
11th-16th Jan	Revision-Test-Revision-Test.
18th-23th Jan	Revision-Test-Revision-Test.
25th-30th Jan	Revision-Test-Revision-Test.

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Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 2nd, IIIrd semester

Name of Subject: Company Law (BC 304)

04th-08th Aug	Introduction of company law;- meaning characteristics & types of company
10th-15th Aug	Conversion of private into public company & vice versa.
17th-22nd Aug	Promotion and incorporation of companies ;promoters; legal position, duty, liability
24th-29th Aug	Company and pre-incorporation of contracts; incorporation procedure-Test.
31th Aug-05th Sep	Memorandum of Association; clauses, doctrine of ultra virus, alteration of clauses.
07th-12th Sep	Articles of Association; contents, model forms
14th-19th Sep	Alteration of clauses.
21th-26th Sep	Doctrine of indoor management and constructive notice
28th Sep-03rd Oct	Prospectus; meaning, contents and formalities
05th-10th Oct	Abridged prospectus.
12th-17th Oct	Deemed prospectus, red herring & shelf prospectus, misstatement and
19th-24th Oct	Remedies, liabilities for misstatements- Test.
26th-31st Oct	Share Capital; types, issue and allotment of shares
02nd-07th Nov	Loan Capital; types, issue and allotment of debentures
09th-13th Nov	Share certificate and share warrants
16th-21st Nov	Reduction of share capital.
23rd-28th Nov	Buy- back of shares.Assignment-2nd
30th Nov-05thDec	Transfer & transmission of shares
07th-12th Dec	Transfer & transmission of debentures.
14th-19th Dec	Depository system; borrowing powers.
21st-26th Dec	Debentures issue and procedure-Test.
28th Dec-02nd Jan	Revision –Test-Revision - Test
04th-09th Jan	Revision –Test-Revision - Test
11th-16th Jan	Revision –Test-Revision - Test
18th-23th Jan	Revision –Test-Revision - Test
25th-30th Jan	Revision –Test-Revision - Test

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Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 2nd, IIIrd semester

Name of Subject: Business Law (BC 303)

04th-08th Aug	Law of contracts (1872): nature and classification of contract
10th-15th Aug	Offer and acceptance
17th-22nd Aug	Capacity of parties to contract
24th-29th Aug	Free consent , consideration, legality of object, Assignment- 1
31th Aug-05th Se	Agreement declared void, performance of contract
07th-12th Sep	Discharge of contract, remedies for breach of contract
14th-19th Sep	Contingent contracts, quasi contracts
21th-26th Sep	Special contracts: indemnity and guarantee
28th Sep-03rd Oct	Bailment and pledge
05th-10th Oct	Bailment and pledge
12th-17th Oct	Contract of agency
19th-24th Oct	Contract of agency
26th-31st Oct	Sale of goods act 1930: formation of contract of sale
02nd-07th Nov	Goods and their classification, price
09th-13th Nov	Conditions and warranties
16th-21st Nov	Transfer of property in goods, Assignment- 2
23rd-28th Nov	Performance of the contract of sale
30th Nov-05thDec	Remedies: unpaid seller and his rights
07th-12th Dec	Buyer's remedies, auction sale
14th-19th Dec	Consumer protection act 1986
21st-26th Dec	Consumer protection act 1986
28th Dec-02nd Jan	Revision - test
04th-09th Jan	Revision – test
11th-16th Jan	Revision – test
18th-23th Jan	Revision – test
25th-30th Jan	Revision - test

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Name of College: Government College, julana Academic Session: 2020-21

Name of Assistant/Associate Professor: Sushil Kumar

Class: B.com 3rd, Vth semester

Name of Subject: Auditing (BC 505)

04th-08th Aug	Introduction: meaning, objectives and advantages of auditing
10th-15th Aug	Types of audit, internal and external audit
17th-22nd Aug	Proprietary and efficiency audit
24th-29th Aug	Audit process: audit programme
31th Aug-05th Sep	Audit working papers and evidences, audit of e-commerce transactions
07th-12th Sep	Methods of audit works: routine checking and test checking Assigenment-1
14th-19th Sep	Internal control and internal checking system
21th-26th Sep	Vouching: meaning, objectives and importance of vouching
28th Sep-03rd Oct	Vouching of cash books, purchase book, sales book, bill receivable book and bill payable book
05th-10th Oct	Journal proper and debtor, creditor ledgers
12th-17th Oct	Verification of assets and liabilities
19th-24th Oct	Audit of limited companies: company auditor- appointment
26th-31st Oct	Powers, duties and liabilities of company auditor
02nd-07th Nov	Directions of controller and auditor general of India
09th-13th Nov	Audit reports: various types of audit reports
16th-21st Nov	Audit reports: various types of audit reports Assigenment-2
23rd-28th Nov	Investigation : meaning and nature
30th Nov-05thDec	Procedure and objectives of investigation
07th-12th Dec	Investigation and due diligence
14th-19th Dec	Professional ethics of auditing
21st-26th Dec	Revision - test
28th Dec-02nd Jan	Revision - test
04th-09th Jan	Revision - test
11th-16th Jan	Revision - test
18th-23th Jan	Revision - test
25th-30th Jan	Revision - test