

Lesson Plan

Sunil Kumar

[Assistant Professor (Commerce)]

Session 2024-25

(Odd Semester)

Cost Accounting (B.Com 5<sup>th</sup> Semester)

22/07 to 27/07	Introduction: Nature and scope of cost accounting
29/07 to 04/08	Cost concepts and classification; Methods and techniques.
06/08 to 11/08	Materials: Material planning and purchasing, Pricing of material issue; Treatment of material losses
13/08 to 18/08	Material and inventory control; Concept and techniques.
20/08 to 25/08	Labour: Labour cost control procedure; Labour turnover; Idle time and overtime
27/08 to 01/09	Methods of wage payment: Time and piece rate; Incentive schemes.
02/09 to 07/09	Overheads: Classification, Allocation, Apportionment and absorption of overheads; Under-absorption and over-absorption.
09/09 to 14/09	Methods of costing: Unit costing-I
16/09 to 21/09	Methods of costing: Unit costing-I
23/09 to 28/09	Job costing; Contract costing
30/09 to 05/10	Contract Costing
07/10 to 12/10	Process costing (Process losses, Valuation of work in progress, Joint and by-products)
14/10 to 19/10	Process costing (Process losses, Valuation of work in progress, Joint and by-products)
21/10 to 26/10	Service costing (Only transport).
27/10 to 03/11	<b>Diwali Vacations</b>
04/11 to 09/11	Standard costing and variance analysis: Material Variance
11/11 to 16/11	Standard costing and variance analysis: Labour Variance, Cost control and cost reduction;
18/11 to 22/11	Cost audit; An overview of cost audit standards.

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Goods and Service Tax (B.Com 5<sup>th</sup> Semester)

22/07 to 27/07	GST: Meaning, taxable person
29/07 to 04/08	Registration: procedure and documents required.
06/08 to 11/08	Levy and collection of GST
13/08 to 18/08	Time of supply of goods and services
20/08 to 25/08	Place of supply of goods and services
27/08 to 01/09	Value of taxable supply
02/09 to 07/09	Computation of input tax credit and transfer of input tax credit
09/09 to 14/09	Tax invoice credit and debit note
16/09 to 21/09	Tax invoice credit and debit note
23/09 to 28/09	Various returns to be filed under GST
30/09 to 05/10	Various returns to be filed under GST
07/10 to 12/10	Payment of tax including TDS, Interest Provisions on delayed payment
14/10 to 19/10	Payment of tax including TDS, Interest Provisions on delayed payment
21/10 to 26/10	Offences
27/10 to 03/11	<b>Diwali Vacations</b>
04/11 to 09/11	Offences
11/11 to 16/11	Penalties
18/11 to 22/11	Penalties

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Business Management (B.Com 1<sup>st</sup> Semester)

22/07 to 27/07	Introduction to Management: characteristics and significance, process and functions of management
29/07 to 04/08	Management: as science, art and profession; Approaches to management: Classical Approach
06/08 to 11/08	Neo classical approach, behavioral approach, management science approach, system approach and contingency approach; Emerging management concepts.
13/08 to 18/08	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives
20/08 to 25/08	Organizing: Principles and benefits of organizations;
27/08 to 01/09	Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.
02/09 to 07/09	Staffing: Importance, scope and modes of staffing
09/09 to 14/09	Delegation: Advantages, barriers to delegation, guidelines for effective delegation;
16/09 to 21/09	Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization;
23/09 to 28/09	Directing; Coordination;
30/09 to 05/10	Controlling: Characteristics and process of control
07/10 to 12/10	Prerequisites of an effective control system, controlling techniques.
14/10 to 19/10	Motivation: Objectives and significance
21/10 to 26/10	Approaches to motivation
27/10 to 03/11	<b>Diwali Vacations</b>
04/11 to 09/11	Leadership: Significance and functions;;
11/11 to 16/11	Leadership styles
18/11 to 22/11	Approaches to leadership

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Banking and Insurance (B.Com 3<sup>rd</sup> Semester)

22/07 to 27/07	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India
29/07 to 04/08	Classifications of banks
06/08 to 11/08	Credit creation, Banking Regulation Act 1949: Major provisions
13/08 to 18/08	Indian Banking System: Features, nationalization of commercial banks and its effects
20/08 to 25/08	Reserve Bank of India - Functions, control of credit by RBI, power of RBI;
27/08 to 01/09	Recent trends in Indian banking system
02/09 to 07/09	Insurance: Concept, need and principles of insurance
09/09 to 14/09	Insurance and economic development; claims settlement procedure
16/09 to 21/09	Insurance and economic development; claims settlement procedure
23/09 to 28/09	Life and general insurance: principles, present Status & growth of life and general insurance in India
30/09 to 05/10	Life and general insurance: principles, present Status & growth of life and general insurance in India
07/10 to 12/10	Regulatory Framework of Insurance
14/10 to 19/10	Fire insurance: Concept, principles
21/10 to 26/10	Fire insurance policy, claims settlement procedure
27/10 to 03/11	<b>Diwali Vacations</b>
04/11 to 09/11	Marine insurance: Marine insurance policy and claims settlement procedures
11/11 to 16/11	Accident and motor insurance: Policy and claims settlement procedures
18/11 to 22/11	Accident and motor insurance: Policy and claims settlement procedures