

Teaching Plan for the session 2021-22

Even Semester for the Month of March 2022

Name of the Assistant/ Associate Professor:- Dr Sudhir Lamba

Class and Section: B.com

Subject:

Date	Business Management-II B.Com 2 nd sem	Corporate Law-1 B.com 4 th sem	BRFW-I B.com 4 th sem	Financial Management B.com 6 th sem	Auditing B.com 6 th sem
21-03-2022	UNIT 1 STAFFING CONCEPT AND SCOPE	Unit- I Depository System –meaning and importance;	Unit- I Indian Partnership Act – Nature of Partnership firm; test	Unit – I Nature of Financial Management : Scope of Finance, Finance functions,	Unit- I Indian Partnership Act – Nature of Partnership firm; test
22-03-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
24-03-2022	Recruitment Meaning and Source	Shares: -; Types of shares; Allotment of Shares	test of partnership; Duties and Rights of partners;	Financial Manager’s role, Financial goal; Profit maximization Vs Wealth maximization	test of partnership; Duties and Rights of partners;
25-03-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
26-03-2022	Selection Meaning and Process	Transfer and Transmission of shares	Continued....	Objective of financial Management, Finance and related disciplines, Financial planning	Continued....
28-03-2022	Continued.....	Continued.....	Relations of partners to third parties	Continued.....	Relations of partners to third parties
29-03-2022	Continued.....	Paperless Trading – Benefits and Procedure	Continued....	Unit – II Working Capital Management : Meaning,	Continued....

				nature and planning of Working Capital. Permanent and variabl	
30-03-2022	Training Importance and Methods	Continued.....	position of minor in partnershi	Continued.....	position of minor in partnershi
31-03-2022	Continued.....	Need for educating investors	Continued....	Continued.....	Continued....
01-04-2022	Continued.....	Continued.....	Reconstitution of a partnership firm;	Continued.....	Reconstitution of a partnership firm;
02-04-2022	Continued.....	Unit- II Share capital: - Meaning and forms of capital	Registration of firm	Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management	Registration of firm
04-04-2022	Unit II Motivation Nature and theories	Continued.....	Dissolution of firm: - Modes of dissolution	Continued.....	Dissolution of firm: - Modes of dissolution
05-04-2022	Continued.....	Alteration of share capital; Reduction of share capital;	Continued....	Management of cash and Marketable Securities and Receivables Management.	Continued....
06-04-2022	Continued.....	Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: -	consequences of dissolution of firm	Continued.....	consequences of dissolution of firm
07-04-2022	Continued.....	Continued.....	Continued....	Unit III Cost of capital : Significance and determination, capitalisation;	Continued....
08-04-2022	Leadership Style and theories	Difference between Shareholders and members; Modes of acquiring membership;	settlement of accounts after dissolution	Continued.....	settlement of accounts after dissolution

		termination of membership;			
09-04-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
11-04-2022	Continued.....	Continued.....	Unit- II Negotiable Instruments Act: - Negotiable Instrument an introduction	Continued.....	Unit- II Negotiable Instruments Act: - Negotiable Instrument an introduction
12-04-2022	Continued.....	who may be members? Rights and Liabilities of members.	Continued....	Continued.....	Continued....
13-04-2022	Continued.....	Continued.....	Promissory notes; Bills of Exchange; cheques,	leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.	Promissory notes; Bills of Exchange; cheques,
14-04-2022	Continued.....	Unit- III Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: -	Continued....	Continued.....	Continued....
15-04-2022	Unit-III Communication Process Network and Barriers	Continued.....	Parties to negotiable Instruments; Discharge of parties from Liability	Continued.....	Parties to negotiable Instruments; Discharge of parties from Liability
16-04-2022	Continued.....	Annual general meeting; Extra-ordinary general meeting; meetings of board of directors	Continued....	Continued.....	Continued....
18-04-2022	Controlling concept and process	Continued.....	Continued....	Continued.....	Continued....
19-04-2022	Continued.....	Continued.....	Dishonour of Negotiable Instrument	Units – IV Capital structure theory	Dishonour of Negotiable Instrument

				and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure	
20-04-2022	Control techniques traditional and Modern	Proxy; Voting, Notice, Agenda and Minutes of meetings	Continued....	Continued.....	Continued....
21-04-2022	Continued.....	Continued.....	Instruments; Presentment of Negotiable Instrument; Negotiation	NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.	Instruments; Presentment of Negotiable Instrument; Negotiation
22-04-2022	Continued.....	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors	Continued....	Continued.....	Continued....
23-04-2022	Continued.....	Continued.....	Continued....		Continued....
25-04-2022	Management by objective	Continued.....	Unit- III Sales of Goods Act: - Introduction	Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy,	Unit- III Sales of Goods Act: - Introduction
26-04-2022	Continued.....	Unit- IV Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up	Continued....	Continued.....	Continued....
27-04-2022	Continued.....	Continued.....	Formation of contract of sale of Goods; conditions and warranties	Continued.....	Formation of contract of sale of Goods; conditions and warranties

28-04-2022	Continued.....	Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.	Transfer of property or ownership; Performance of contract- Delivery and Payment	considerations in dividend policy, stability of dividends, forms of dividend.	Transfer of property or ownership; Performance of contract- Delivery and Payment
29-04-2022	Continued.....	Continued.....	Rights of unpaid seller; suits of Breach of contract.	Continued.....	Rights of unpaid seller; suits of Breach of contract.
30-04-2022	Continued.....	Continued.....	Continued....	Revision	Continued....
02-05-2022	Revision	Assignment and test	Unit- IV RTI Act : features, rights and importance	Continued.....	Unit- IV RTI Act : features, rights and importance
03-05-2022	Revision	Continued.....	Revision	Continued.....	Revision
04-05-2022	Revision	Revision Unit- I Depository System –meaning and importance;	Continued....	Assignment and test	Continued....
05-05-2022	Revision	Continued.....	Continued....	Continued.....	Continued....
06-05-2022	Revision	Shares: -; Types of shares; Allotment of Shares	Assignment and Test	Continued.....	Assignment and Test
07-05-2022	Revision	Continued.....	Continued....	Continued.....	Continued....
09-05-2022	Revision	Transfer and Transmission of shares	Continued....	Continued.....	Continued....
10-05-2022	Revision of UNIT 1 STAFFING CONCEPT AND SCOPE	Continued.....	Revision Unit- I Indian Partnership Act – Nature of Partnership firm; test	Revision Unit – I Nature of Financial Management : Scope of Finance, Finance functions,	Revision Unit- I Indian Partnership Act – Nature of Partnership firm; test
11-05-2022	Continued.....	Paperless Trading – Benefits and Procedure	Continued....	Continued.....	Continued....

12-05-2022	Recruitment Meaning and Source	Continued.....	test of partnership; Duties and Rights of partners;	Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization	test of partnership; Duties and Rights of partners;
13-05-2022	Continued.....	Need for educating investors	Continued....	Continued.....	Continued....
14-05-2022	Selection Meaning and Process	Continued.....	Continued....	Objective of financial Management, Finance and related disciplines, Financial planning	Continued....
16-05-2022	Continued.....	Unit- II Share capital: - Meaning and forms of capital	Relations of partners to third parties	Continued.....	Relations of partners to third parties
17-05-2022	Continued.....	Continued.....	Continued....	Unit – II Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variabl	Continued....
18-05-2022	Training Importance and Methods	Alteration of share capital; Reduction of share capital;	position of minor in partnershi	Continued.....	position of minor in partnershi
19-05-2022	Continued.....	Further issue of share capital; Rights of pre- emption of shares. Shareholders and Members: -	Continued....	Continued.....	Continued....
20-05-2022	Continued.....	Continued.....	Reconstitution of a partnership firm;	Continued.....	Reconstitution of a partnership firm;
21-05-2022	Continued.....	Difference between Shareholders and members; Modes of acquiring membership; termination of	Registration of firm	Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management	Registration of firm

		membership;			
23-05-2022	Unit II Motivation Nature and theories	Continued.....	Dissolution of firm: - Modes of dissolution	Continued.....	Dissolution of firm: - Modes of dissolution
24-05-2022	Continued.....	Continued.....	Continued....	Management of cash and Marketable Securities and Receivables Management.	Continued....
25-05-2022	Continued.....	who may be members? Rights and Liabilities of members.	consequences of dissolution of firm	Continued.....	consequences of dissolution of firm
26-05-2022	Continued.....	Continued.....	Continued....	Unit III Cost of capital : Significance and determination, capitalisation;	Continued....
27-05-2022	Leadership Style and theories	Unit- III Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: -	settlement of accounts after dissolution	Continued.....	settlement of accounts after dissolution
28-05-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
30-05-2022	Continued.....	Annual general meeting; Extra-ordinary general meeting; meetings of board of directors	Unit- II Negotiable Instruments Act: - Negotiable Instrument an introduction	Continued.....	Unit- II Negotiable Instruments Act: - Negotiable Instrument an introduction
31-05-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
01-06-2022	Continued.....	Continued.....	Promissory notes; Bills of Exchange; cheques,	leverage analysis: operating, financial and composite leverage: EBIT- EPS Analysis.	Promissory notes; Bills of Exchange; cheques,
02-06-2022	Continued.....	Proxy; Voting, Notice, Agenda and Minutes of meetings	Continued....	Continued.....	Continued....

03-06-2022	Unit-III Communication Process Network and Barriers	Continued.....	Parties to negotiable Instruments; Discharge of parties from Liability	Continued.....	Parties to negotiable Instruments; Discharge of parties from Liability
04-06-2022	Continued.....	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors	Continued....	Continued.....	Continued....
06-06-2022	Controlling concept and process	Continued.....	Continued....	Continued.....	Continued....
07-06-2022	Continued.....	Continued.....	Dishonour of Negotiable Instrument	Units – IV Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure	Dishonour of Negotiable Instrument
08-06-2022	Control techniques traditional and Modern	Unit- IV Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up	Continued....	Continued.....	Continued....
09-06-2022	Continued.....	Continued.....	Instruments; Presentment of Negotiable Instrument; Negotiation	NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.	Instruments; Presentment of Negotiable Instrument; Negotiation
10-06-2022	Continued.....	Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.	Continued....	Continued.....	Continued....
11-06-2022	Continued.....	Continued.....	Continued....	Continued....	Continued....
13-06-2022	Unit IV Management	Continued.....	Unit- III	Dividend Theory and	Unit- III

	by objective		Sales of Goods Act: - Introduction	Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy,	Sales of Goods Act: - Introduction
14-06-2022	Continued.....	Assignment and test	Continued....	Continued.....	Continued....
15-06-2022	Continued.....	Continued.....	Formation of contract of sale of Goods; conditions and warranties	Continued.....	Formation of contract of sale of Goods; conditions and warranties
16-06-2022	Continued.....	Continued.....	Transfer of property or ownership; Performance of contract- Delivery and Payment	considerations in dividend policy, stability of dividends, forms of dividend.	Transfer of property or ownership; Performance of contract- Delivery and Payment
17-06-2022	Continued.....	Revision Unit- I Depository System –meaning and importance;	Rights of unpaid seller; suits of Breach of contract.	Continued.....	Rights of unpaid seller; suits of Breach of contract.
18-06-2022	Continued.....	Continued.....	Continued....	Revision	Continued....
20-06-2022	UNIT 1 STAFFING CONCEPT AND SCOPE	Shares: -; Types of shares; Allotment of Shares	Unit- IV RTI Act : features, rights and importance	Continued.....	Unit- IV RTI Act : features, rights and importance
21-06-2022	Continued.....	Continued.....	Revision	Continued.....	Revision
22-06-2022	Recruitment Meaning and Source	Transfer and Transmission of shares	Continued....	Assignment and test	Continued....
23-06-2022	Continued.....	Continued.....	Continued....	Revision Unit – I Nature of Financial Management : Scope of Finance, Finance functions,	Continued....
24-06-2022	Selection Meaning	Paperless Trading – Benefits	Assignment and Test	Continued.....	Assignment and Test

	and Process	and Procedure			
25-06-2022	Continued.....	Continued.....	Continued....	Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization	Continued....
27-06-2022	Continued.....	Need for educating investors	Continued....	Continued.....	Continued....
28-06-2022	Training Importance and Methods	Continued.....	Revision of all units	Objective of financial Management, Finance and related disciplines, Financial planning	Revision of all units
29-06-2022	Continued.....	Unit- II Share capital: - Meaning and forms of capital	Continued....	Continued.....	Continued....
30-06-2022	Continued.....	Continued.....	Continued....	Unit – II Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variabl	Continued....
01-07-2022	Continued.....	Alteration of share capital; Reduction of share capital;	Continued....	Continued.....	Continued....
02-07-2022	Unit II Motivation Nature and theories	Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: -	Continued....	Continued.....	Continued....
04-07-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
05-07-2022	Continued.....	Difference between	Continued....	Working Capital. Balanced	Continued....

		Shareholders and members; Modes of acquiring membership; termination of membership;		working position, determinates of working Capital, Issues of working Capital Management	
06-07-2022	Continued.....	Continued.....	Continued....	Continued.....	Continued....
07-07-2022	Leadership Style and theories	Continued.....	Continued....	Management of cash and Marketable Securities and Receivables Management.	Continued....

Teaching Plan for the session 2021-22

Even Semester for the Month of March 2022

Name of the Assistant/ Associate Professor:- Sh. Birender Singh Shekhawat

Class and Section: B.com

Subject:

Date	Financial Accounting- II B.Com 2 nd sem	Income Tax-II B.com 6 th sem	Business Statistics-II B.com 4 th sem	GST B.com 6 th sem	Auditing B.com 6 th sem
21-03-2022	Meaning, Terms and characteristics of Hire Purchase System, Difference between HPP and Credit Sales.	Rebate and Relief Unit-1	Introduction of The Syllabus	Overview of GST	Unit I: Introduction , & elements of auditing
22-03-2022	Methods of HPP, Explain first method of HPP and necessary accounts with example 1.	Computation of Total Income of Individual	Index Numbers: Introduction	Continued.....	Accounting or investigation v/s auditing.
24-03-2022	Payment by Half yearly installments with its solved illustrations	Continued.....	Scope, Importance and Limitations of Index Numbers	Important Definitions	Objecting of auditing
25-03-2022	Calculation of cash price with its solved illustrations	Test	Price Index : Simple Aggregative Method	Continued.....	Auditor's duties , qualities of an auditor.
26-03-2022	Calculation of interest by different methods	Filing and Filing of ITR 1 and 2	Exercise	Continued.....	Integrity, objectivity and independence of an auditor

28-03-2022	After sales service and repossession of goods due to non-payment of installments	Continued.....	Test/Assignment	Supply under GST	Scope of auditing , techniques of audit.
29-03-2022	Solved illustration of repossession of goods due to non-payment of installments	Computation of Tax liability of Individual	Weighted Aggregative Method	Continued.....	Basic principles governing an audit , advantages & limitations of an audit
30-03-2022	Solved illustration of repossession of only a part of total goods	Continued.....	Laaspere	Continued.....	Discussion & revision on the above topics
31-03-2022	Numerical problems	Continued.....	Exercise	Continued.....	Classification of audits : private audit
01-04-2022	Transfer of asset to third party, Sale of asset by Hire purchaser	Test and Assignment	Paasche	Levy and Collection of TAX	Classification of audits : government audit
02-04-2022	Numerical problems for method 1	Unit 2 Computation of Tax liability of HUF	Exercise	Continued.....	Classification of audits : internal audit
04-04-2022	Test and assignment	Continued.....	Fisher's Ideal Index	Continued.....	Classification of audits : compulsory audit
05-04-2022	Solved illustration of repossession of goods due to non-payment of installments	Continued.....	Exercise	Continued.....	Classification of audits : balance sheet , management, performance , occasional , standard , depth , post & vouch , operational, interim audit

06-04-2022	Solved illustration of repossession of only a part of total goods	Continued.....	Exercise	Exemption from GST	Classification of audits : cost , secretarial and tax audit
07-04-2022	Numerical problems	Continued.....	Dorbish- Bowley	Continued.....	Query session
08-04-2022	Transfer of asset to third party, Sale of asset by Hire purchaser	Test	Exercise	Continued.....	Internal control : concept, purpose & elements of internal control
09-04-2022	Numerical problems for method 1	Tax liability of AOP and BOI	Marshall-Edgebirth	Assignment and Test	Limitations & scope of internal control , internal control & auditor
11-04-2022	Revision of Method 1	Continue---	Kelly	Composition Levy	Internal check : concept , objectives , principles
12-04-2022	Second method : Asset accrual method	Continued.....	Kelly	Continued.....	Revision
13-04-2022	Goods of small value, Preparation of Hire purchase trading account	Continued.....	Practical questions exercise	Continued.....	Advantages & disadvantages of Internal check
14-04-2022	Numerical problems	Continued.....	Quantity Index	Nature and Place of Supply	Revision
15-04-2022	Stock and debtor system in HPP	Continued.....	Exercise	Continued.....	Internal check & auditor : with regards to cash transaction , with regards to wages
16-04-2022	Numerical problems	Assessment of Firms	Test	Continued.....	Revision
18-04-2022	Revision of second method : Asset accrual method	Continued.....	Time Reversal Test	Time of Supply	Internal check & auditor : with regards to purchases , with regards to sales , fixed assets &

					investment
19-04-2022	Test and Assignment	Continued.....	Factor Reversal Test	Continued.....	Internal audit : need , meaning , objectives , internal check v/s internal audit
20-04-2022	Meaning of Instalment payment system and difference between HPP and IPS	Continued.....	Circular Test	Continued.....	Audit programme: concept & audit planning
21-04-2022	Revision	Continued.....	Cost of Living Index	Value of Supply	Revision
22-04-2022	Accounting entries of Instalment payment system	Test and Assignment	Exercise and Assignment	Test	Advantages & disadvantages of Audit programme ,
23-04-2022	Quiz	Unit III Income Tax Authorities and Their Powers	Chain Base Index	Input tax Credit	Types of Audit programme
25-04-2022	Revision of Hire purchase system & installment payment system	Continued.....	Chain Base Index	Continued.....	Audit note book , audit working papers
26-04-2022	Meaning of Department account, Difference between departmental accounts and branch accounts	Procedure of Assessment	Exercise	Registration	Test 1
27-04-2022	Departmental trading and P & L account, General profit and loss	Continued.....	Base Shifting	Continued.....	Unit II: 220 procedures of audit

	account, Allocation of expenses with its solved illustrations				
28-04-2022	Inter departmental transactions with its solved illustrations	TDS	Splicing and Deflating	Continued.....	SA & 250 of audit.
29-04-2022	Finding out missing closing stock with its illustrations	Continued.....	Exercise	Assignment	vouching : concept , objectives , importance
30-04-2022	Calculation of departmental purchases with its examples	Advance Payment of Tax	Causes of Variations in time series data;	Tax invoice and Debit and Credit notes	Vouching& routine checking , types of vouchers
02-05-2022	Doubts of Departmental accounts	Continued.....	Components of a time series.	Continued.....	Revision
03-05-2022	Dissolution of Partnership firm : Meaning, modes and accounting procedure of dissolution firm	Continued.....	Decomposition- Additive and Multiplicative models;	Continued.....	Vouching of trading transactions
04-05-2022	Difference between dissolution of firm and dissolution of partnership; Difference between revaluation account and realization account	Assignment	Decomposition- Additive and Multiplicative models;	E-Way Bill	Revision
05-05-2022	Numerical problems	Unit IV Recovery of Tax	Determination of trend.	Continued.....	Vouching of trading transactions

06-05-2022	Numerical problems	Continued.....	Determination of trend.	Payment of Tax	Vouching of cash transactions (cash receipts)
07-05-2022	Insolvency of partner, Rule of Garner vs Murray with its solved illustrations	Continued.....	Moving averages method	Continued.....	Vouching of cash transactions (cash payments)
09-05-2022	Revision	Refund of Tax	Method of least squares	Return	Vouching of ledger : purchase , sales and impersonal ledger
10-05-2022	Test	Continued.....	Linear	Continued.....	Vouching of ledger: outstanding assets & liabilities
11-05-2022	Test	Continued.....	Second Degree	Test	Verification and valuation of assets & liabilities : meaning , Verification of liabilities , auditors and the valuation
12-05-2022	Numerical problems of insolvency when capital are fixed	Test	Parabolic trend	Assignment	Methods of valuation , basis of valuation, Vouching v/s Verification v/s valuation
13-05-2022	One partner remains solvent with its solved illustrations	Appeals	Exercise	Job work	Verification and valuation of assets: intangible assets
14-05-2022	All partners become insolvent with its solved illustrations	Continued.....	Practical questions exercise of Trend	TDS and TCS	Verification and valuation of assets : fixed assets
16-05-2022	Gradual realization of asset and piecemeal	Continued.....	Practical questions exercise of Trend	Continued.....	Verification and valuation of assets : current assets

	distribution with its method				
17-05-2022	Numerical problems	Revision	Computation of seasonal indices by simple averages,	Continued.....	Verification and valuation of assets : current assets (stocks)
18-05-2022	Meaning of Joint venture accounts, Difference between Joint venture and consignment ; Difference between Joint venture and partnership	Continued.....	Ratio to Trend,	Continued.....	Verification of liabilities
19-05-2022	Accounting treatment of maintaining joint venture records, Joint bank method with its solved illustrations	Penalties	Ratio to moving average	Account Assessment and Audit	Test
20-05-2022	Numerical problems	Continued.....	Link relative methods.	The IGST Act	Assignment
21-05-2022	Underwriting of shares of a company with its solved illustrations	Continued.....	Theory of Probability: - Probability as a Concept;	Continued.....	Test
23-05-2022	Joint venture accounting treatment of Second method	Offences and Prosecutions	Theory of Probability: - Probability as a Concept;	Refunds	Assignment
24-05-2022	Numerical problems	Continued.....	Approaches to defining probability,	Continue---	Verification of liabilities
25-05-2022	Revision of First and	Continued.....	Approaches to defining	Anti-Profitteering Measure	Assignment

	second method of Joint venture		probability,		
26-05-2022	When one Co venture keep complete record of all transactions	Revision unit 1	Additive laws	Avoidance of Dual Control	Unit III : Audit of public company : concept , appointment of companies auditors
27-05-2022	Joint venture accounting treatment of third method with its solved illustrations	Continued.....	Practical problems	Continued.....	Removal , resignation of auditors
28-05-2022	Numerical problems	Continued.....	Multiplicative Laws	Demand and Recovery	Eligibility , qualification & disqualification of auditors
30-05-2022	Amalgamation and sale of partnership firm to a company, Accounting records in the books of old and new firm	Continued.....	Multiplicative Laws	Continued.....	Rights of the company auditors, auditor's lien
31-05-2022	Numerical problems	Continued....	Multiplicative Laws	Introduction to Custom Duty	Duties of a company auditor
01-06-2022	Sale of partnership firm to a company, Accounting records in the books of partnership firm	Revision of unit ii	Multiplicative Laws	Continued.....	Liabilities of an auditor
02-06-2022	Numerical problems	Continued.....	Test	Types of Custom duties	Liabilities of an auditor
03-06-2022	Calculation of purchase consideration with	Continued.....	Practical problems	Continued.....	Depreciation : concept & auditor's duties

	its solved illustrations				
04-06-2022	Royalty accounts ; Meaning, types, difference between rent and royalty, Important terms of royalty	Test	Conditional Probability	Valuation	Reserves & provisions : concept & auditor's duties
06-06-2022	Journal entry in the books of lessee	Revision of unit iii	Continue	Continued.....	Divisible profits and dividends : concept
07-06-2022	Royalty in connection with mines	Continued.....	Bay's Theorem	Import and Export Procedure	Basic considerations for divisible profits : provisions of the company act
08-06-2022	Numerical problems	Continued.....	Practical problems	Continued.....	Basic considerations for divisible profits : provisions of the income tax act
09-06-2022	Payment of current years royalty during the next year	Continued.....	Practical problems	Baggage , postal articles and stores	Basic considerations for divisible profits : provisions of memorandum and articles
10-06-2022	Recoupment of each years short working in the next few years ; When there is minimum rent account OR When there is no minimum rent account	Continued.....	Binomial	Continued.....	Students' query session
11-06-2022	Stoppage of work due to strike	Revision of unit iv	Practical problems	Export Promotion Schemes	Test 2

13-06-2022	Numerical problems	Continued.....	Assignment	Continued.....	Assignment
14-06-2022	Numerical problems	Continued.....	Poisson Distribution	Custom Duties Authorities	Unit IV: auditor's report : concept, importance
15-06-2022	Lockout, receipt of subsidy from government	Continued.....	Continued.....	Continued.....	Audit report of a limited company : Sec. 143 (1,2,3)
16-06-2022	Non availability of the whole of amount of surplus royalty for recoupment	Continued.....	Continued.....	Appeal and Revision	Audit report of a limited company : Sec. 143 (4,5 & sec 145)
17-06-2022	Entries in the books of lesser	Continued.....	Continued.....	Continued.....	Test
18-06-2022	Test	Continued.....	Exercise	Penalties and Prosecutions	Auditor's report order 2015
20-06-2022	Assignment	Continued.....	Test/Assignment	Continued.....	Auditor's report order 2003
21-06-2022	Branch Accounts ; Meaning, types and its methods ; Debtors method	Continued.....	Normal Distribution	Test	Elements of audit report and features of a good report
22-06-2022	Numerical problems	Continued.....	Continued.....	Test	Kinds of audit report
23-06-2022	Final account method	Revision	Continued.....	Test	Auditors report & audit certificate
24-06-2022	Stock and debtor system	Revision unit 1	Continued.....	Revision	Explain few specimens of report
25-06-2022	Assignment	Revision unit 2	Continued.....	Revision	Investigation : concept , elements , approaches
27-06-2022	Assignment	Revision unit 2	Continued.....	Revision	Difference between Investigation & audit
28-06-2022	Difference between wholesale and retail	Revision unit 3	Continued.....	Revision	Types of Investigation

	profit				
29-06-2022	Independent branches, Incorporation entries in the books of head office by different methods	Revision unit 3	Test and Assignment	Assignment	Types of Investigation
30-06-2022	Accounting records in the books of head office and branch when goods and cash in transit	Revision unit 4	Revision unit 1	Problems from students	Types of Investigation
01-07-2022	Special transaction between head office and branch, Inter branch transaction	Revision unit 4	Revision Unit 2	Revision	Types of Investigation
02-07-2022	Numerical problems	Revision (unit 1-2)	Revision Unit 3	test	Duties & position of investigator
04-07-2022	Foreign branch	Revision unit(3-4)	Revision Unit 4	test	Test
05-07-2022	Numerical problems	Topic Presentation	Test	Topic Presentation	Revision of unit 1
06-07-2022	Numerical problems	Revision	Test	Assignment	Revision of unit 11
07-07-2022	Test	Revision	Test	Test	Revision of unit 111

Teaching Plan for the session 2021-22

Even Semester for the Month of March 2022

Name of the Assistant/ Associate Professor:- Smt Shweta

Class and Section: B.com

Subject:

Date	Corporate Accounting A/C-II B.Com 4 th Sem	Cost Accounting-II B.Com 6 th Sem	Marketing Management B.Com 4 th Sem	Business Environment B.Com 2 nd Sem	International Marketing B.Com 6 th Sem
21-03-2022	Internal Reconstruction: meaning and objectives	Process costing, meaning, Gen principles, problems of process	Marketing management meaning and definition	Business: Meaning, Concepts, Characteristics	Nature and Concept of International Marketing
22-03-2022	Diff. b/w Internal and External Reconstruction	Preparation of process cost accounts	Nature of marketing management	Business Environment: Meaning, Components	Opportunities and Challenges in International marketing
24-03-2022	Continued.....	Wastage and its treatment—Normal Wastage	Scope of marketing management	Components of Business Environment	Domestic Vs International Marketing
25-03-2022	Condition and Procedure for reduction of share capital	Abnormal wastage	Importance of marketing management	Characteristics of Business Environment	International Marketing Mix
26-03-2022	Journal Entries for Reconstruction & prob	Abnormal effectiveness and gain	Consumer behaviour concepts	Current Indian Business Environment	Major Decision Making, Approaches & Scope in International marketing
28-03-2022	Continued.....	Joint products and bye products	Needs to study consumer behaviour	Test & Assignment	Revision & Discussion

29-03-2022	Continued.....	Continued.....	Buyer decision process	Environmental Analysis: Meaning, Objectives	International Marketing Environment & its Component
30-03-2022	Assignment	Accounting methods of bye products	Post purchase behaviour	Process & Limitations of Environmental Analysis Continued...
31-03-2022	Continued....	Process costing in oil industry	Market segmentation	SWOT/SWOC as a Technique of Environmental Analysis	International Economic Environment
01-04-2022	Discussion of Practical Problems	Practical problems	Market targeting & mix	Need of the Study of Business Environment`	Continued...
02-04-2022	Continued....do.....	Test & Assignment	Revision/ Test/ Presentation/ Assignment	Importance of International Marketing Environment
04-04-2022	Continued....	Inter process profits advantages	Product decision	SWOT Analysis: Components, Process & Uses	Revision & Discussion
05-04-2022	Test of Internal Reconstruction	Computation of unrealized profits	Product line/Width with example	ETOP Analysis: Components	Introduction and meaning of Foreign Marketing Strategy & its Mode of Entry in of Foreign Market
06-04-2022	Meaning of External Reconstruction	Unrealized profit calculation	Product mix	SWOT Analysis: Indian Dairy Industry	Continued...
07-04-2022	Types	Practical problems	Branding decision	SWOT Analysis: Indian Food Processing Industry	Essential Condition for entry into Foreign Market
08-04-2022	Diff. b/w amalgamation, Absorp. and Reconst.	Test	Packaging decision	SWOT Analysis: Telecommunication Industry	Meaning & Steps in Country Evaluation & Selection
09-04-2022	Distinction between merger and Purchase	Process costing -- equivalent products-	Lebelling decision	Test & Assignment	Factors used in Country Evaluation & Selection

		meaning and computation			
11-04-2022	Method of purchase consideration	Procedure of valuation of equivalent production	Product life cycle	National Income: Meaning, Methods of Measurement	Evaluation Matrix
12-04-2022	Accounting treatment in Transferor company	Closing work-in-progress with normal process loss	Strategic implication	Importance & Difficulties in Measuring National Income in India	Revision & Discussion
13-04-2022	Accounting treatment in the books of Transferee company	Practical problems	New product development, need and process	Structure & Features of National Income	Test & Assignment
14-04-2022	Discussion about different type of practical problems	Assignment	Assignment	Low National Income of India: Causes & Suggestions Assignment	Meaning of Product and its Classification
15-04-2022	Numerical Problem related to Inter-company Owings & Inter company Stock	Contract Costing-meaning, features, contract ledger	Key steps in product development, Consumer adoption of new product and adoption process	Capital Formation: Meaning, Importance	Meaning of Product Planning & Product development
16-04-2022	Numerical Problems discussion.....	Explanation of various items of contract accounting	Unit test	Gross Capital Formation in India	Objective of Product Planning & Development Process of New Product Development
18-04-2022	Assignment	Work-in-progress—work certified and work uncertified	Brands/branding characteristics	Savings & Factors Affecting Savings	International Product Strategy
19-04-2022	Numerical Problem related to Inter-company Owings & Inter company Stock	Calculation of profit/loss on contract	Role /advantages /limitation of brands	Low Rate of Capital Formation: Causes & Suggestions	Scope of Product Planning & Product development

20-04-2022	Numerical Problems discussion.....	Practical questions related to contract costing method	Types of brands	Test & Assignment	Test Marketing
21-04-2022	Test & Assignment	Incomplete contracts	Brand equity ,components	Industrial Development: During the Period of Planning	Continued...
22-04-2022	Continued.....	Continued.....	Factors affecting Brand equity	Appraisal of Industrial Development	Meaning & Stages of Product Life Cycle
23-04-2022	Quiz	Determination of uncertified work	Brand equity models	Balance of Payments & Balance of Trade: Meaning, Features & Difference	Exception to PLC & Factors Affecting PLC
25-04-2022	Meaning of Liquidation of company	Incomplete contracts with loss	Building Brand equity	Structure & Disequilibrium in Balance of Payments	Utility of PLC
26-04-2022	Methods of Liquidation	Reserve for contingencies	Issues consider in Brand equity	Causes & Suggestions for Unfavorable Balance of Payments/Trade	Revision & Discussion
27-04-2022	Problems related to Liquidator final statement of account	Contract accounts for a number of contracts	Measuring Brand equity	Revision/ Test/ Presentation/ Assignment	Meaning of Marketing Research & its scope
28-04-2022	Problems related to Distribution of surplus	Test & Assignments	Managing Brand equity	Unemployment: Meaning, Types & Trends	Meaning of Information & areas of information in International Marketing
29-04-2022	Problems related to calls in arrear and calls in advance	Incomplete contracts near completion	Brand loyalty concepts	Unemployment: Effects & Causes	Utility of of Marketing Research & information in International Marketing
30-04-2022	Problems related to calls on equity shares	Escalation clause and cost plus contract	Natures /features /concepts	Steps Taken by the Govt. to Increase Employment	Sources of information
02-05-2022	Problems related to	Accounting standard – 7	How to enhance	Mahatma Gandhi	Introduction &

	receiver for Debenture holders	construction contracts	customer loyalty	National Rural Employment Guarantee Act, 2005	Meaning of Branding
03-05-2022	List of contributories and statement of affair	Practical problems	Price/pricing	Revision/ Test/ Presentation/ Assignment	Different Brand Strategies
04-05-2022	Summary of Gross Assets and Surplus Accounts	Practical problems	Role pricing decision	Imbalanced Regional Development: Meaning & Indicators	Importance & Problems of Branding in International Marketing
05-05-2022	Test of Liquidation	Job and batch costing-meaning ,merits-demerits,comparison between job and contract	importance of pricing in marketing strategy	Regional Inequality: Features, Causes	Meaning, Function & Methods of Packaging
06-05-2022	Assignment	Practical questions related to recording of cost	Objective pricing	Measures & Suggestions for Removing Regional Inequality	Packaging Consideration, Packing Material, & Packaging decision & Advantages of Packaging in International Marketing
07-05-2022	Meaning and Objectives of Financial Reporting	Batch costing	Factors influencing product pricing decision	Revision/ Test/ Presentation/ Assignment	Meaning of Labelling, Subject Matter of Label, importance of Labelling
09-05-2022	Mutual Funds And Related Problems	Assignment and problems	Methods of pricing determination	Inflation: Meaning, Types & Trends	Marking & Trademark
10-05-2022	Continued...	meaning of budget and budgetary control	pricing strategies	parallel economy	Discussion
11-05-2022	Continued...	budgetary control as a management tool	Types of price policy	Continued...	Meaning of Pricing & its Objectives & difference Between Domestic pricing & International Pricing

12-05-2022	Continued...	limitations of budgetary control, forecasts and budgets	Revision & Discussion	Continued...	Factors Influencing Price Determination
13-05-2022	Continued...	installation of budgetary control system, classification of budgets	Test & Assignment	Continued...	Sources of information & Procedure for Price Determination
14-05-2022	Continued...	fixed and flexible budgeting, performance budgeting	Advertising: - Concept	Continued...	Pricing Policies
16-05-2022	Continued...	zero based budgeting and	Importance of advertising	industrial sickness.	Price Competition Vs. Non Price Competition, Dumping, Transfer Pricing
17-05-2022	Continued...	responsibility accounting	criticism of advertising	Continued...	Meaning of International Pricing quotation & Payment Terms In Price Quotations
18-05-2022	Test & Assignment	meaning, limitations	Media of advertising	Continued...	Factors Affecting in Pricing quotation & Payment Terms In Price Quotations
19-05-2022	Accounts of Holding Companies.	standard costs and budgeted costs	Evaluating Advertising effectiveness.	Continued...	Methods of payment in International Marketing
20-05-2022	Continued...	determination of standard cost	Continued.....	Continued...	Mechanism of payment in International Trade transaction & Bill of lading
21-05-2022	Continued...	Continued...	Continued...	Continued...	Continued...
23-05-2022	Continued...	Continued...	Continued...	Continued...	Continued...
24-05-2022	Continued...	Continued...	Continued...	Discussion	Continued...
25-05-2022	Continued...	Continued...	Continued...	Test & assignment	Continued...
26-05-2022	Continued...	Continued...	Continued...	Monetary Policy	Continued...
27-05-2022	Continued...	Continued...	Continued...	Continued...	Continued...

28-05-2022	Continued...	Continued...	Continued...	Continued...	Continued...
30-05-2022	Continued...	Continued...	Continued...	Continued...	Continued...
31-05-2022	Continued...	Continued...	Continued...	Continued...	Continued...
01-06-2022	Continued...	Continued...	Continued...	Continued...	Continued...
02-06-2022	Continued...	Continued...	Continued...	Continued...	Continued...
03-06-2022	Continued...	Continued...	Continued...	Fiscal policy	Continued...
04-06-2022	Numerical Problems	Continued.....	Test & Assignment	Continued...	Contents & specimen of Foreign Selling Agency Contract & motivating Foreign selling Agents
06-06-2022	Continued...	Continued.....	Sales Promotion	Continued...	Discussion
07-06-2022	Continued...	Continued.....	Continued...	Continued...	Meaning & Procedure of Export Trade
08-06-2022	Continued...	Test & Assignment	Continued...	Continued...	Important Documents used in Export Trade
09-06-2022	Continued...	Marginal costing, Absorption costing, Marginal cost,	Continued...	Continued...	Test & Assignment
10-06-2022	Continued...	Continued.....	Continued...	Industrial Policy	Methods of International product Promotion
11-06-2022	Continued...	Continued.....	Continued...	Continued...	Continued...
13-06-2022	Continued...	Continued.....	Publicity	Continued...	Continued...
14-06-2022	Continued...	Continued.....	Continued...	Continued...	Continued...
15-06-2022	Continued...	Continued.....	Continued...	Continued...	Continued...
16-06-2022	Continued...	Cost volume Profit analysis,	Continued...	Continued...	Continued...
17-06-2022	Continued...	Continued.....	Continued...	Continued...	Continued...
18-06-2022	Test	Continued.....	Continued...	Continued...	challenges in International advertising and media strategy
20-06-2022	Final accounts of	Continued.....	Test	Continued...	Continued...

	Banking Companies				
21-06-2022	Continued...	BEP Analysis, Key factor, BE chart, angle of incidence	Revision	Continued...	Continued...
22-06-2022	Continued...	Continued.....	Revision	Privatization	Continued...
23-06-2022	Continued...	Continued.....	Revision	Continued...	Continued...
24-06-2022	Continued...	Continued.....	Revision	Continued...	Continued...
25-06-2022	Continued...	concept of decision-making and steps involved,	Revision	Continued...	Web marketing
27-06-2022	Continued...	Continued.....	Revision	Revision	Continued...
28-06-2022	Continued...	determination of sales mix	Revision	Revision	Continued...
29-06-2022	Continued...	Continued.....	Revision	Revision	Organizing trade fairs and exhibitions.
30-06-2022	Continued...	make or buy Decisions	Revision	Revision	Continued...
01-07-2022	Continued...	Continued.....	Revision	Revision	Continued...
02-07-2022	Test	Continued.....	Revision	Revision	Continued...
04-07-2022	Revision	Continued.....	Revision	Revision	Continued...
05-07-2022	Revision	Test	Revision	Revision	Test