

LESSON PLAN

Name of Assistant Professor: NISHA

Class: B.Com 1st

Semester: 1st

Subject: Computer Application in Business

Lesson Plan: From 16 November 2020 to 28 February 2021

Week 1 16.11.2020-23.11.2020	Introduction of Computer, Components of Computer, Advantages and Limitations of Computer, Application of Computer in Business
Week 2 24.11.2020-30.11.2020	Human Being V/S Computer, Computer V/s Calculator, Oral Test Introduction to Input and Output Devices, keyboard, Pointing Devices, Optical Scanner
Week 3 01.12.2020-08.12.2020	Monitor, printers, Plotters Introduction of Memory system and its characteristics, Primary Memory(RAM,ROM)
Week 4 08.12.2020-15.12.2020	Secondary Storage Devices, Magnetic Tape, Magnetic Disk Introduction, Definition of Software, types of Software, Application Software, Types of Application Software
Week 5 16.12.2020-23.12.2020	Types of Programming Languages, Language Translators Oral Test, Introduction of Operating System, Types of Operating System, Android
Week 6 24.12.2020-31.12.2020	Open Source software, History of open source Software, Development process for open source software, Methodologies of open Source Software
Week 7 01.01.2021-08.01.2021	Introduction of Network, Types of Network, Network Topologies, Transmission Media, Hardware and software required for Networking
Week 8 09.01.2021-16.01.2021	Transmission Media, Hardware and software required for Networking, Test
Week 9 17.01.2021-23.01.2021	Practical MS Word(Home, Insert, Page layout, References)
Week 10 24.01.2021-31-01-2021	Mailings, Review, View, Design, Layout
Week 11 01.02.2021-08.02.2021	MS Excel(Home, Insert, page layout)
Week 12 09.02.2021-16.02.2021	Formula, Data, Review, View

Week 13 17.02.2021-24.02.2021	MS Power Point(Home, Insert, Design)
Week 14 25.02.2021-28.02.2021	Animation, Slide Show ,Review, View


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Teacher

LESSON PLAN

Name of Assistant Professor: NISHA

Class: B.Com 3rd

Semester: 5th

Subject: Goods and Service Tax

Lesson Plan: From 16 November 2020 to 28 February 2021

Week 1 16.11.2020-23.11.2020	Introduction of tax, features and objectives of tax ,type of taxes, difference between direct and indirect taxes , structure of tax in India
Week 2 24.11.2020-30.11.2020	Introduction of GST , salient features , benefits and drawbacks of GST , implementation of GST in India
Week 3 01.12.2020-08.12.2020	Administrative set up under GST,CGST and SGST act ,Power of officers
Week 4 08.12.2020-15.12.2020	Introduction of taxable event under GST , Scope of supply as per GST law , tax liability on composite and mixed supply
Week 5 16.12.2020-23.12.2020	levy and collection of tax under CGST , liability to pay GST, Power to grant exemption from tax
Week 6 24.12.2020-31.12.2020	Composite scheme under GST , Features, drawbacks , applicability and non-applicability of composite scheme , Procedure under composite scheme
Week 7 01.01.2021-08.01.2021	Introduction of time of supply , liability of GST based on time of supply ,Time of supply of goods , time of supply of services
Week 8 09.01.2021-16.01.2021	Integrated goods and services tax act 2017 , definitions under IGST , levy and collection of tax under IGST
Week 10 24.01.2021-31-01-2021	Value of taxable supply (section 15) , GST determination of value of supply under rules, Introduction of input tax credit , Eligibility and conditions for taking input tax credit , apportionment of credit , availability of credit in special circumstances , manner of distribution of credit by input service distributor

Week 11 01.02.2021-08.02.2021	Introduction of registration , person liable for registration under GST, person not liable for registration , compulsory registration procedure for registration , amendment of registration , cancellation of registration , revocation of registration
Week 12 09.02.2021-16.02.2021	Invoice under GST , importance of tax invoice , type of invoices in GST Law, credit and debit notes , provisions related with E-Way bill under GST
Week 13 17.02.2021-24.02.2021	Returns, Assessments and Audit, Payments of Tax
Week 14 25.02.2021-28.02.2021	Offence and Penalties


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Teacher

LESSON PLAN

Name of Assistant Professor: NISHA

Class: B.Com 2nd

Semester: 3rd

Subject: Corporate accounting

Lesson Plan: From 16 November 2020 to 28 February 2021

Week 1 16.11.2020-23.11.2020	Issue of Shares at par and at premium, oversubscription of shares, forfeiture and reissue of forfeited shares, concept & process of book building
Week 2 24.11.2020-30.11.2020	Buy back of shares, Issue of rights , shares issued for consideration other than cash
Week 3 01.12.2020-08.12.2020	Redemption of preference shares, accounting entries on the Redemption of preference shares, redemption when Calls are in arrears
Week 4 08.12.2020-15.12.2020	Redemption of partly paid preference shares, use of Equation for Determining the amount of New issue, bonus shares, Difference between Right Shares and Bonus shares
Week 5 16.12.2020-23.12.2020	Meaning of Debentures, difference between debentures and shares, issue of debentures at par, at discount and at premium, issue of debentures as Collateral security, interest on Debentures,
Week 6 24.12.2020-31.12.2020	Accounting for issue of Debentures considering the terms and conditions of Redemption, Writing off Discount/loss on issue of Debentures
Week 7 01.01.2021-08.01.2021	Redemption of Debentures, lump - sum Payment, payments in Installments
Week 8 09.01.2021-16.01.2021	By conversion into shares, purchase as Own Debentures
Week 9 16.01.2021-23.01.2021	Final Accounts of Companies, schedule 3b for preparing Balance sheet and Statement of Profit and Loss
Week 10 24.01.2021-31-01-2021	Treatments in case of dividend profit, necessary adjustments for preparation of financial statements of Companies

Week 11 01.02.2021-08.02.2021	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 , Accounting treatment in the Books of Transferor Company
Week 12 09.02.2021-16.02.2021	Accounting treatment in the Books of Transferee Company: The Pooling of Interest Method, The Purchase Method Inter- company Owings, Inter – Company Stock
Week 13 17.02.2021-24.02.2021	Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction
Week 14 25.02.2021-28.02.2021	Revision


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LESSON PLAN

Name of Assistant Professor: NISHA

Class: B.Com 2nd

Semester: 3rd

Subject: IFS

Lesson Plan: From 16 November 2020 to 28 February 2021

Week 1 16.11.2020-23.11.2020	Indian Financial System: An overview, Components of Financial System, Regulatory authorities of Financial Sector
Week 2 24.11.2020-30.11.2020	Introduction of Financial System and Economic Development, Sources of Business Finance, Role of Financial System in Economic Development, Weakness of Indian Financial System, Reforms in Indian Financial System
Week 3 01.12.2020-08.12.2020	Money Market, Functions of Money Market, Pre-requisites of Effective Money Market, Instrument of Money Market, Money Market Reforms
Week 4 08.12.2020-15.12.2020	Capital Market, Evolution of Capital Market, Financial Instrument Of Capital Market, Significance of Capital Market, Components of Capital Market
Week 5 16.12.2020-23.12.2020	Meaning of Depository System, Process of Depository System Components of Depository System, NSDL ,CDSL
Week 6 24.12.2020-31.12.2020	SEBI, Management of SEBI, Functions of SEBI, Powers of SEBI, SEBI guidelines for issue of Shares, Debentures and Bonus Shares, Role of SEBI
Week 7 01.01.2021-08.01.2021	Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market
Week 8 09.01.2021-16.01.2021	Reserve Bank of India: organization, management and functions
Week 9 16.01.2021-23.01.2021	Credit Creation, Process of Credit Creation, Limitation of Credit Creation
Week 10 24.01.2021-31-01-2021	Credit Control, Method of Credit Control, difficulties in Credit control

Week 11 01.02.2021-08.02.2021	Commercial banks: meaning and functions, structure and recent developments in commercial banking in India
Week 12 09.02.2021-16.02.2021	NPA's in Commercial Banks, Classification of Assets, Causes of NPA and Impact of NPA
Week 13 17.02.2021-24.02.2021	E-banking, Payment Banks. Guidelines of Licensing of Payment Banks, Benefits of Payments Banks
Week 14 25.02.2021-28.02.2021	Development banks: concept, objectives and functions; recent developments in development banking


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