Maharani Kasiswari College **Department of Commerce**

Lesson Plan

		<u> </u>					
	1 st Semester Ho	ns					
Subject:	Microeconom	ics I & Statistics					
	Credit H	ours = 6					
Module I:	Microed	conomics I					
Unit	Chapter	No. of Lectures	Teacher				
I	Demand and Consumer behaviour	15	DD				
II	Production and Cost	DD					
III	Perfect Competition	Perfect Competition 15 MD					
Module II:	Star	tistics					
Unit	Chapter No. of Lectures						
I	Fundamentals 8						
II	Measures of Central Tendency	Measures of Central Tendency 8 TS					
III	Measures of Dispersion	8	TS				
IV	Moments, Skewness and	8	DK				

Kurtosis

Interpolation

IV

V

8

DK

	Lesson Pla	<u>an</u>		
1 st Semester Hons				
Subject:	Busine	ess Laws		
	Credit H	ours = 6		
Unit	Chapter	No. of Lectures	Teacher	
1	The Indian Contract Act, 1872	30	MD	
II	The Sale of Goods Act, 1930	10	TS	
111	Partnership Laws A) The Partnership Act, 1932 B) The Limited Liability Partnership Act, 2008	20	TS	
IV	The Negotiable Instruments Act 1881	10	DK	
v	Consumers Protection Act, 10 2019			
Subject:	Principles of Management			
	Credit H	ours = 6		
Unit	Chapter	No. of Lectures	Teacher	
I	Introduction	16	SG	
II	Planning	16	PR	
III	Organizing	16	AD	
IV	Directing and Staffing	16	SD	
V	Motivation, Co-ordination and Control	16	SG	
Subject:	FINANCIAL A	CCOUNTING -I		
	Credit H	ours = 6		
Unit	Chapter	No. of Lectures	Teacher	
ı	Introduction	5	SG	
II	Concepts for determination of business income	15	TS	
III	Introduction to Accounting		AD	

	Standard		
	Introduction to Accounting Theory	10	SDM
IV	Final Accounts of Trading Concern	15	SG
V	Financial statements from Incomplete records and of NPO	12	AD
VI	Accounting for special sales transaction	23	LD
	Sectional and Self balancing ledger		AD
	Insurance claim for loss of stock and for loss of profit		SG

	Lesson Plan		
	1 st Semester Gen		
Subject:	Microeconomics I	& Statistics	
Module I:	Microecono	mics I	
	Credit Hou	rs= 6	
Unit	Chapter	No. of Lectures	Teacher
ı	Demand and Consumer behavior	15	DD
II	Production and Cost	10	DD
III	Perfect Competition	15	MD
Module II:	Statistic	CS	1
Unit	Chapter	No. of Lectures	Teacher
1	Fundamentals	8	MD
II	Measures of Central Tendency	8	TS
III	Measures of Dispersion	8	TS
IV	Moments, Skewness and Kurtosis	8	DK
V	Interpolation	8	DK

	Lesson Plar	<u>1</u>					
	1 st Semester Gen						
Subject:	Busines	s Laws					
	Credit Ho	ours= 6					
Unit	Chapter	Chapter No. of Lectures Teacher					
I	The Indian Contract Act, 1872	30	AD				
II	The Sale of Goods Act, 1930	10	TS				
III	Partnership Laws A) The Partnership Act, 1932 B) The Limited Liability Partnership Act, 2008	20	TS				
IV	The Negotiable Instruments Act 1881	10	DM				
V	Consumers Protection Act, 2019	10	SDM				
Subject:	Principles of N	Management					
	Credit Ho	ours= 6					
Unit	Chapter No. of Lectures						
1	Introduction	16	SG				
II	Planning	16	PR				
111	Organizing	16	SDM				
IV	Directing and Staffing	16	SD				
v	Motivation, Co-ordination and Control	16	SG				
Subject:	FINANCIAL AC	_					
	Credit Ho	1					
Unit	Chapter	No. of Lectures	Teacher				
I	Introduction	5	SG				
II	Concepts for determination of business income	15	TS				
III	Introduction to Accounting Standard	10	SDM				
	Introduction to Accounting Theory		AD				
IV	Final Accounts of Trading Concern	15	SG				

V	Financial statements from Incomplete records and of NPO	12	AD
VI	Accounting for special sales transaction	23	LD
	Sectional and Self balancing ledger		SDM
	Insurance claim for loss of stock		SG
	and for loss of profit		

	<u>Lesson</u>	<u>Plan</u>				
	2 nd Semeste	er Hons	5.			
Subject:	E-Commerce and I	Business	Communi	cation		
	Cred	it Hours =	6			
Module I:	E-(Commerce				
Unit	Chapter	No. of	Teac			
	-	Lectures	H1	H2		
I	Introduction	10	SY	SY		
II	E-CRM and SCM	8	SY	SY		
III	Digital Payment	8	DK(C)	DK(C)		
IV	ERP	8	MA	MA		
V	New Trends in E-Commerce	6	MA	MA		
Module II:	Business	Communi	cation			
Unit	Chantar	No. of	Teac	her		
Onit	Chapter	Lectures	H1	H2		
I	Introduction	8	LD	LD		
II	Type of Communication	6	LD	LD		
III	Tools of Communication	6	SD	SD		
IV	Drafting	20	SD	SD		
Subject:		npany La lit Hours =				
Unit	Chantar	No. of	Teacher			
Unit	Chapter	Lectures	H1	H2		
I	Introduction to Company	16	PR	PR		
II	Formation Of a Company	16	SY	SY		
III	Company Administration	16	DK(C)	DK(C)+DM		
IV	Share Capital & Debenture	16	TS	TS		
V	Corporate Meetings	16	SD	SD		
	Marketing Manager			esource		
Subject:		nagemei	_			
	Credit Hours = 6					
Module I	Marketi	ng Manage				
Unit	Chapter	No. of Lectures	Teac H1	her H2		
<u> </u>	Introduction	8	SG	SG		
	Consumer Behaviours and	8				
II	Marketing Segmentation	_	SG	SG		
III	Product 8 SY SY					

IV	Pricing, Distribution channels & Physical Distribution	8	AD	AD
V	Promotion and Recent Development in Marketing	8	SD	SD
Module II	Human Res	ource Man	agement	
11:4	Chantan	No. of	Teacl	ner
Unit	Chapter	Lectures	H1	H2
ı	Nature and Scope	8	SDM	MA
II	Human Resource Planning	8	SDM	MA
III	Recruitment and Selection	8	SY	SY
IV	Training and Development	8	AD	AD
V	Job Evaluation and Performance Appraisal	8	SD	SD
Subject:	Cost and Mana		_	g-I
	Cred	dit Hours =		
Unit	Chapter	No. of Lectures		H2
ı	Introduction	6	SG	SG
III	Material Costs (a)Purchas of Material (b)Storage of Material (c) Material Control (d)Method of Pricing Material Issue (e)Treatment of Normal & Abnormal Loss of Material Employee Cost and Incentive System (a) Introduction, Idle Time, Overtime, labour Time (b) System of Wage Payment &Incentives (Halsey, Halsey-Weir, Rowan & Emerson). (c) System of Incentives Schema	12	SDM	SDM
IV	Overhead and Cost Statement Overhead (a)Introduction (b)Manufacturing Overhead (c)Absorption Of Overhead (d)Administration & Selling & Distribution Overhead & their Charging	20	SG	SG
	Preparation of Cost Sheet		SG	SG
V	Cost Book Keeping	8	AD	AD

	(a) Non Integrated System (b) Reconciliation			
	Costing Methods (a) Job Costing and Batch Costing	24	AD	AD
VI	(b)Contract Costing		TS	TS
	(c)Service Costing		TS	TS
	(d) Process Costing		SD	DM

	Lesson Pla	<u>an</u>	
	2 nd Semester G	eneral	
Subject:	E-Commerce and Bus	iness Commu	nication
	Credit H	ours = 6	
Module I:	E-Com	merce	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	10	SY
II	E-CRM and SCM	8	SY
III	Digital Payment	8	DK(C)
IV	ERP	8	MA
V	New Trends in E-Commerce	6	MA
Module II:	Business Cor	nmunication	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	8	LD
II	Type of Communication	6	LD
III	Tools of Communication	6	SD
IV	Drafting	20	SD
Subject:	•	ny Law	
		ours = 6	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction to Company	16	PR
II	Formation Of a Company	16	SY
III	Company Administration	16	DM+SDM
IV	Share Capital & Debenture	16	TS
V	Corporate Meetings	16	DK(C)
Subject:	Marketing Manage	ement and Hu Ianagement	ıman
		ours = 6	
Module I		/lanagement	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	8	SG
II	Consumer Behaviours and Marketing Segmentation	8	SG
III	Product	8	MA
IV	Pricing, Distribution channels & Physical Distribution	8	AD
V	Promotion and Recent	8	MA

	Development in Marketing		
Module II	Human Resourc	e Management	
Unit	Chapter	No. of Lectures	Teacher
I	Nature and Scope	8	SDM
II	Human Resource Planning	8	SDM
III	Recruitment and Selection	8	SD
IV	Training and Development	8	AD
V	Job Evaluation and Performance Appraisal	8	SD
Subject:	Cost and Manager	ment Account	ing-I
	Credit Ho	ours = 6	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	6	SG
	Material Costs		
	(a)Purchas of Material		
II	(b)Storage of Material	10	SDM
	(c) Material Control		
	(d)Method of Pricing Material Issue		
	Employee Cost and Incentive System		
	(a) Introduction, Idle Time,		LD
	Overtime, labour Time	42	
III	(b) System of Wage Payment &	12	
	Incentives(Halsey, Halsey-		
	Weir, Rowan & Emerson)		
	(c) System of Incentives		
	Schema.		
	Overhead and Cost Statement		
	Overhead		
IV	/-\lata duation		חם
	(a) Introduction	20	PR
	(b) Manufacturing Overhead	20	PR
	(b) Manufacturing Overhead (c) Absorption Of Overhead	20	
V	(b) Manufacturing Overhead		SG
V	(b) Manufacturing Overhead (c) Absorption Of Overhead Preparation of Cost Sheet Cost Book Keeping	8	SG PR
V	(b) Manufacturing Overhead (c) Absorption Of Overhead Preparation of Cost Sheet		SG
V	(b) Manufacturing Overhead (c) Absorption Of Overhead Preparation of Cost Sheet Cost Book Keeping Costing Methods		SG PR
	(b) Manufacturing Overhead (c) Absorption Of Overhead Preparation of Cost Sheet Cost Book Keeping Costing Methods (a) Job Costing and Batch Costing	8	SG PR PR

Lesson Plan				
	3'"Semester Hon	S		
Subject	Information Technology & Its Application in			
	Business			
	Credit Hou	rs = 6		
Module I:	Information Technology and It (Theory		Business	
Unit	Chapter	No. of	Teacher	
		Lectures		
I	Information Technology and Business	8	AD (CS)	
11	Data Organization and Data Base Management System (a) Data Organisation (b) Database Management System	10	AD (CS)	
III	Internet and Its Applications	8	AC	
IV	Security and Encryption	8	AD (CS)	
V	IT Act. 2000 and Cyber Crimes	6	AC	
Module II:	Information Technology and It	s Application in	Business	
module iii	(Practic	al)		
Unit	Chapter	No. of Lectures	Teacher	
I	Word Processing	5	AC	
II	Preparing Presentations	5	AC	
III	Spreadsheet and its Business Applications	16	AC	
IV	Database Management System	8	AC	
V	Website Designing	6	AC	

	Lesson Plan 3"Semester Hons			
Subject	Business Mathematics & Statistics			
	Credit Hours = 6			
Module I:	Business Mathe	matics		
Unit	Chapter No. of Teache Lectures			
ı	Permutations and Combinations	8	DD	
H	Set Theory	8	TSK	
III	Binomial Theorem	8	DD	
IV	Logarithm	8	TSK	
v	Compound Interest and Annuities	8	MD	
Module II:	Statistics			
Unit	Chapter	No. of	Teacher	
		Lectures		
VI	Correlation and Association	8	DD	
VII	Regression Analysis	8	MD	
VIII	Index Numbers	8	DD	
IX	Time Series Analysis	8	TSK	
X	Probability Theory	8	MD	

Lesson Plan 3'"Semester Hons					
Subject					
Subject	_				
	Credit Hou				
Unit	Chapter	No. of Lectures	Teacher		
I	Partnership accounts I	15	SG		
II	Partnership accounts-II	15	AD		
III	Branch accounting	10	AD		
IV	Hire purchase and Instalment payment system	10	TS		
V	Departmental accounts	10	SDM		
VI	Investment Accounts	10	LD		
VII	Business Acquisition and Conversion of partnership into limited company	10	SG		
Subject	Indian Financi	al System			
	Credit Hou	rs = 6			
Unit	Chapter	No. of Lectures	Teacher		
I	Financial System and Its Components	10	LD		
	Financial Markets	10	AD		
II	(a)Money Market (b)Capital Market	20			
III	Financial Institutions	20	PR		
IV	Financial Services	10	AD		
V	Investors' Protection	10	DM		

Lesson Plan				
	3"Semester	Gen		
Subject	Information Technology & Its Application in			
	Bus	siness		
	Credit I	Hours = 6		
Module I:	Information Technology an (Th	nd Its Application in neory)	n Business	
Unit	Chapter	No. of Lectures	Teacher	
ı	Information Technology and Business	8	AD (CS)	
=	Data Organization and Data Base Management System (a) Data Organisation (b) Database Management System	10	AD (CS)	
III	Internet and Its Applications	8	AC	
IV	Security and Encryption	8	AD (CS)	
V	IT Act. 2000 and Cyber Crimes	6	AC	
Module II:	Information Technology and (Pra	nd Its Application in	n Business	
Unit	Chapter	No. of Lectures	Teacher	
ı	Word Processing	5	AC	
II	Preparing Presentations	5	AC	
III	Spreadsheet and its Business Applications	16	AC	
IV	Database Management System	8	AC	
V	Website Designing	6	AC	

Lesson Plan 3'"Semester Gen					
Subject					
	Credit Ho	Credit Hours = 6			
Module I:	Business Ma	athematics			
Unit	Chapter	No. of Lectures	Teacher		
I	Permutations and Combinations	8	DD		
II	Set Theory	8	TSK		
III	Binomial Theorem	8	DD		
IV	Logarithm	8	MD		
V	Compound Interest and Annuities 8 DD				
Module II:	Statis	stics			
Unit	Chapter	No. of Lectures	Teacher		
VI	Correlation and Association	8	TSK		
VII	Regression Analysis	8	MD		
VIII	Index Numbers	8	MD		
IX	Time Series Analysis	8	TSK		
X	Probability Theory	8	MD		

Lesson Plan 3'"Semester Gen				
Subject	FINANCIAL ACCOUNTING – II			
	Credit Ho	ours = 6		
Unit	Chapter	No. of Lectures	Teacher	
ı	Partnership accounts I	15	SG	
II	Partnership accounts-II	15	SG	
III	Branch accounting	10	TS	
IV	Hire purchase and Instalment payment system	10	PR	
v	Departmental accounts	10	SDM	
VI	Investment Accounts	10	LD	
VII	Business Acquisition and Conversion of partnership into limited company	10	DM	

<u>Lesson Plan</u>					
	4 th Semester Hons				
Subject:	Microeconomics-II & Indian Economy				
	Credit Ho	ours = 6			
Module I:	Microeco	nomics-II			
Unit	Chapter	No. of Lectures	Teacher		
I	Monopoly	10	DD		
II	Imperfect Competition	15	DD		
III	Factor Price Determination	15	DD		
Module II	Indian E	conomy			
Unit	Chapter	No. of Lectures	Teacher		
I	Basic Issue in Economic Development	5	MA		
II	Basic Features of Indian Economy	10	DD		
III	Sector Trends and Issues (a)Agriculture Sector (b)Industry and Service Sector (c) External Sector	15	MA		
IV	Social Issue In Indian Economy	10	DD		
Subject:	Entrepreneurship Development and				
	Busines	s Ethics			
	Credit Ho	ours = 6			
Module I	Entrepreneurshi	p Development			
Unit	Chapter (a) Introduction (b) Entrepreneurship & Creative	No. of Lectures	Teacher		
I	Behaviour (c) Entrepreneurship & Micro, Small, Medium Enterprise (d) Entrepreneurship and family own	10	TS		
II	(a) Simulation, Support &Sustainability of Entrepreneurship (b) Actors of Entrepreneurship Support System	10	SG		
III	(a) Preparation for	10	LD		

IV	Entrepreneurship Ventures (b) Establishment & Operations of Business Ventures (a) Mobilization of Recourse (b) Entrepreneurship & start-up Ventures	10	DM	
Module II	Busines	s Ethics		
Unit	Chapter	No. of Lectures	Teacher	
I	Business Ethics	8	SG	
II .	Principal of Business Ethics	8	DM	
III	Ethics In Management	8	TS	
IV	Corporate Culture	8	LD	
V	Ethics & Corporate Governance	8	SD	
Subject:	Taxat	tion-l		
	Credit Hours = 6			
Unit	Chapter	No. of Lectures	Teacher	
	(a)Basic Concept and Definitions Under IT Act		SDM	
	(b)Residential Status and Incidence of TAX	10	SDM	
. [(c) Incomes which do not form part of Total Income	10	SG	
	(d)Agricultural Income		TS	
II	Heads of Income and Provisions governing Heads of Income (a) Salaries	30	SG	
	(b) Income from House property		LD	
III	Heads of Income and Provisions governing Heads of Income (a) Profit and gains of Business and profession	- 25	AD	
	(b) Capital Gains		TS	
	(c) Income from Other Sources		LD	

	(a) Income of other persons included in Assessee's Total Income		SDM
IV	(b) Set off and carry Forward of Losses		AD
	(c) Deduction from Gross Total Income	15	DM
	(d) Rebate u/s 87A		TS
Subject:	Cost and Management Accounting-II Credit Hours = 6		
	Cicuitin	Juis – O	
Unit	Chapter	No. of Lectures	Teacher
Unit		No. of Lectures	Teacher TS
Unit	Chapter		
Unit I	Chapter Joint Product & By Product	No. of Lectures	TS
ı	Chapter Joint Product & By Product Activity Based Costing (ABC)	No. of Lectures	TS AD
l II	Chapter Joint Product & By Product Activity Based Costing (ABC) Budget and Budgetary Control	No. of Lectures 18 12	TS AD SDM

Lesson Plan					
	4 th Semester General				
Subject:	Microeconomics-II	& Indian Eco	nomy		
	Credit Ho	ours = 6			
Module I:	Microeco	nomics-II			
Unit	Chapter	No. of Lectures	Teacher		
I	Monopoly	10	DD		
II	Imperfect Competition	15	DD		
III	Factor Price Determination	15	DD		
Module II	Indian E	conomy			
Unit	Chapter	No. of Lectures	Teacher		
ı	Basic Issue in Economic Development	5	MA		
II	Basic Features of Indian Economy	10	DD		
III	Sector Trends and Issues (a)Agriculture Sector (b)Industry and Service Sector (c) External Sector	15	MA		
IV	Social Issue In Indian Economy	10	DD		
	Entrepreneurship	Development	and		
Subject:	Busines	s Ethics			
	Credit Ho	ours = 6			
Module I	Entrepreneurshi	ip Development			
Unit	Chapter	No. of Lectures	Teacher		
I	(a)Introduction (b)Entrepreneurship & Creative Behaviour (c) Entrepreneurship & Micro, Small, Medium Enterprise (d) Entrepreneurship and family own	10	TS		
II	(a) Simulation, Support &Sustainability of Entrepreneurship (b) Actors of Entrepreneurship Support System	10	SG		
III	(a) Preparation for Entrepreneurship Ventures	10	LD		

	(b) Establishment & Operations of Business Ventures		
IV	(a) Mobilization of Recourse (b) Entrepreneurship & start-up Ventures	10	DM
Module II	Busines	s Ethics	
Unit	Chapter	No. of Lectures	Teacher
I	Business Ethics	8	SG
11	Principal of Business Ethics	8	DM
III	Ethics In Management	8	TS
IV	Corporate Culture	8	LD
V	Ethics & Corporate Governance	8	SD
Subject:	Taxat	tion-l	
	Credit Ho	ours = 6	
Unit	Chapter	No. of Lectures	Teacher
ı	(a)Basic Concept and Definitions Under IT Act		SDM
	(b)Residential Status and Incidence of TAX		SDM
	(c) Incomes which do not form part of Total Income	10	DM
	(d)Agricultural Income		TS
II	Heads of Income and Provisions governing Heads of Income (a) Salaries	30	
	(b) Income from House property		LD
III	Heads of Income and Provisions governing Heads of Income (a) Profit and gains of Business and profession	25	
	(b) Capital Gains		TS
	(c) Income from Other Sources		LD
IV	(a) Income of other persons included in Assessee's Total Income	15	
	(b) Set off and carry Forward of		AD

	Losses		
	(c) Deduction from Gross Total Income		DM
	(d) Rebate u/s 87A		TS
Subject:	Cost and Management Accounting-II		
	Credit Hours = 6		
Unit	Chapter	No. of Lectures	Teacher
ı	Joint Product & By Product	10	DM
	Activity Based Costing(ABC)	18	DM
II	Budget and Budgetary Control	12	SDM
III	Standard Costing	20	LD
VI	CVP Analysis, Marginal Costing (a) CVP analysis (b) Marginal Costing & Management Decisions (c) Problem Relating Above Areas	15	PR
V	Short-Term Decision Making	15	PR

<u>Lesson Plan</u>				
5"Semester Hons				
Subject:	Auditing & Assurance			
	Credit Hours= 6			
Unit	Chapter No. of Lectures Teac			
l	CONCEPT, NEED AND PURPOSE OF AUDIT	10	SD	
II	AUDIT PROCEDURES AND TECHNIQUES	15	PR	
III	INTERNAL CONTROL SYSTEM	10	LD	
IV	VOUCHING, VERIFICATION AND VALUATION	10	SD	
	a) Vouching b) Verification and Valuation			
V	COMPANY AUDIT	15	LD	
VI	AUDIT REPORT AND CERTIFICATE	10	DM	
VII	OTHER THRUST AREAS	10	PR	
Subject:	TAXATI	_		
	Credit Ho	urs= 6		
Module I:	Direct	Тах		
Unit	Chapter	No. of Lectures	Teacher	
Unit I	Chapter Computation of Total Income and Tax Payable	No. of Lectures	Teacher SG	
	Computation of Total Income and			
I	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees	15 25	SG	
I II	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS	15 25	SG	
III	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS INDIRECT	15 25 TAXES	SG DM	
III	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS INDIRECT Chapter Basic Concepts of indirect Tax and	15 25 TAXES No. of Lectures	SG DM Teacher	
III Module II: Unit I	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS INDIRECT Chapter Basic Concepts of indirect Tax and overview of GST. Taxable event. supply – Concept,	TAXES No. of Lectures 8	SG DM Teacher LD	
Module II: Unit	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS INDIRECT Chapter Basic Concepts of indirect Tax and overview of GST. Taxable event. supply – Concept, time, value and place, chargeof GST Input and Output Tax Computation, input Tax Credit (ITC) and	TAXES No. of Lectures 8 12	SG DM Teacher LD AD	
Module II: Unit II	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS INDIRECT Chapter Basic Concepts of indirect Tax and overview of GST. Taxable event. supply – Concept, time, value and place, chargeof GST Input and Output Tax Computation, input Tax Credit (ITC) and Composition Scheme under GST Customs CORPORATE A	TAXES No. of Lectures 8 12 12 12 CCOUNTING	SG DM Teacher LD AD SDM	
Module II: Unit II III	Computation of Total Income and Tax Payable TAX MANAGEMENT a) Provision for Filing of Return b) Assessment of Return c) Advance Tax d) Interest & Fees e) TDS INDIRECT Chapter Basic Concepts of indirect Tax and overview of GST. Taxable event. supply – Concept, time, value and place, chargeof GST Input and Output Tax Computation, input Tax Credit (ITC) and Composition Scheme under GST Customs	TAXES No. of Lectures 8 12 12 12 CCOUNTING	SG DM Teacher LD AD SDM	

I	Company – Accounting for Shares	20	SG
	Company – Underwriting, ESOP		LD
II	Buy back and Redemption of preference shares	10	TS
III	Company Final Accounts	15	SG
IV	Redemption of debenture	10	AD
V	Valuation	10	TS
VI	Company Merger and Reconstruction	15	PR

Lesson Plan 5"Semester Hons			
Subject:	Macroeconomics and Advanced Business		
	Mathematics		
	Credit Hours = 6		
ModuleI:	Macroeco	onomics	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	2	DD
II	National Income Accounting	6	MD
III	Determination of Equilibrium Level of National Income	10	DD
IV	Commodity market and Money market equilibrium	10	MD
V	Money, Inflation and Unemployment	12	MD
Module II	Advanced Busine	ss Mathematics	
I	Functions, Limit and Continuity	No. of Lectures	TSK
II	Differentiation and Integration	8	TSK
III	Applications of Derivative and Integration	8	VL
IV	Determinants	8	TSK
V	Matrix	8	VL

<u>Lesson Plan</u> 5''' Semester Gen			
Subject.	Auditing & Assurance Credit Hours= 6		
Unit			
I	Chapter CONCEPT, NEED AND PURPOSE OF	10	Teacher SD
	AUDIT	10	טנ
II	AUDIT PROCEDURES AND TECHNIQUES	15	PR
III	INTERNAL CONTROL SYSTEM	10	LD
IV	VOUCHING, VERIFICATION AND VALUATION	10	SD
	a) Vouchingb) Verification and Valuation		
V	COMPANY AUDIT	15	LD
VI	AUDIT REPORT AND CERTIFICATE	10	DM
VII	OTHER THRUST AREAS	10	PR
Subject:	TAXATI	ON-II	
	Credit Ho	ours= 6	
Module I:	Direct	Тах	
Unit	Chapter	No. of Lectures	Teacher
I	Computation of Total Income and Tax Payable	15	AD
II	TAX MANAGEMENT	25	DM
	a) Provision for Filing of Return b) Assessment of Return		
	c) Advance Tax		
	d) Interest & Fees		
	e) TDS		
Module II:	INDIRECT	TAXES	
Unit	Chapter	No. of Lectures	Teacher
I	Basic Concepts of indirect Tax and overview of GST.	10	TS
II	Taxable event. supply – Concept, time, value and place, chargeof GST	10	SD
III	Input and Output Tax Computation, input Tax Credit (ITC) and	10	SDM
	Composition Scheme under GST		
IV	Customs	10	SD
Subject:	CORPORATE ACCOUNTING		
	Credit Hours = 6		
Unit	Chapter	No. of Lectures	Teacher
I	Company – Accounting for Shares	20	SG

	Company – Underwriting, ESOP		LD
II	Buy back and Redemption of preference shares	10	PR
III	Company Final Accounts	15	SG
IV	Redemption of debenture	10	SDM
V	Valuation	10	PR
VI	Company Merger and Reconstruction	15	DM

	Lesson Pla	<u>n</u>		
6 th Semester Hons				
Subject:	Computerised Accounting System and E-			
	Filing of Ta	x Return		
	Credit Ho			
Unit	Chapter	No. of Lectures	Teacher	
I	Computerized Accounting Package: Using Generic Software	40	AC	
II	Designing Computerized Accounting System	15	AC	
III	E-filing of Tax return	25	SG	
Subject:	Financial Reporting and	l Financial Stat	ement	
	Analy	/sis		
	Credit Hou	urs = 6		
Unit	Chapter	No. of Lectures	Teacher	
I	Holding Company	15	DM	
II	Accounting Standards	15	AD	
III	Fund Flow Statements	5	LD	
IV	Cash Flow Statements	15	PR	
V	Introduction to Financial Statements Analysis	12	SDM	
VI	Accounting Ratios for FSA	18	SG	
Subject:		Financial Management		
l leit	Credit Hours = 6			
Unit	Chapter	No. of Lectures	Teacher	
1	Introduction Pagin Concents	10	SG	
	Basic Concepts	10	SG	
	Source of Finance and Cost Of Capital	10	TS	
III	Leverage and Capital Structure Theories	10	AD	
IV	Working Capital Management 1	10	TS	
V	Working Capital Management 2	10	SDM	
VI	Capital Expenditure Decision 1	10	AD	
VII	Capital Expenditure Decision 2	10	SG	
VIII	Dividend Decisions	10	LD	

<u>Lesson Plan</u>			
6 th Semester Gen			
Subject:	Computerised Accounting System and		
	E-Filing of Ta	x Return	
	Credit Hou	_	
Unit	Chapter	No. of Lectures	Teacher
I	Computerized Accounting Package: Using Generic Software	40	AC
II	Designing Computerized Accounting System	15	AC
III	E-filing of Tax return	25	TS
Subject:	Financial Reporting and	Financial Stat	ement
	Analys	sis	
	Credit Hou	rs = 6	
Unit	Chapter	No. of Lectures	Teacher
I	Holding Company	15	DM
II	Accounting Standards	15	TS
III	Fund Flow Statements	5	LD
IV	Cash Flow Statements	15	PR
V	Introduction to Financial Statements Analysis	12	SDM
VI	Accounting Ratios for FSA	18	SG
Subject:	Financial Management		
	Credit Hou	_	
Unit	Chapter	No. of Lectures	Teacher
I	Introduction	40	SG
	Basic Concepts	10	SG
II	Source of Finance and Cost Of Capital	10	TS
III	Leverage and Capital Structure Theories	10	PR
IV	Working Capital Management 1	10	TS
V	Working Capital Management 2	10	SDM
VI	Capital Expenditure Decision 1	10	PR
VII	Capital Expenditure Decision 2	10	SG
VIII	Dividend Decisions	10	LD