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| **Government College kheri Chopta,Hisar (Haryana)** | | | |
| **Lesson Plan from July 2024to Dcember 2024** | | | |
| **Teacher's Name: Bijender Singh** | | | |
| **Subject: Corporate Accounting** | | | |
| **Class: B.Com2nd year 3rd Sem** | | | |
| **Sr. No.** | **Time Period** | **Topics to be Covered** | **Assignments, Presentation and Test etc.** |
| 1 | 22-28 July | Valuation of Goodwill and Valuation of Shares: Concepts and Methods of Vaulation. |  |
| 2 | 29 july to 4 August | Accounting for Share Capital & Debentures: Issue, Forfeiture and Re-issue of Forfeited Shares |  |
| 3 | 05-11 August | Book building: Concept & Process; | Oral Test |
| 4 | 12-18 August | Issue of Right and Bonus Shares; | Assignment-1 |
| 5 | 19-25 Aug. | . Accounting for Share Capital & Debentures: Issue, Forfeiture and Re-issue of Forfeited Shares |  |
| 6 | 26August-1Sepetember | Buy Back of Shares; Redemption of Preference Shares; Issue and Redemption of Debentures; | written test-1 |
| 7 | 02-08 September | Final Accounts of Companies; Internal Reconstruction: Concept and Accounting Treatment excluding Scheme of Reconstruction | Presentations |
| 8 | 09-15 Sept. | Final Accounts of Companies; Internal Reconstruction: Concept and Accounting Treatment excluding Scheme of Reconstruction | Assignment-2 |
| 9 | 16-22 Sept | Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, |  |
| 10 | 23-29Sept | . Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, | Written Test -2 |
| 11 | 30.Sept- 6Oct | Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, | Presentations |
| 12 | 7-13 | Relevant Provisions of Accounting Standard 21 | Written Test -3 |
|  | 14-20 | Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). |  |
|  | 21-28 | Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). |  |
|  | 29Oct-04Nov | Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). | Revision and Discussion |
|  | 05-11Nov | Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). |  |
|  | 12-18 Nov | Revision and Discussion |  |
|  | 19-25Nov | Revision and Discussion |  |
|  | 2-Nov-Dec | Problem session |  |
| **Government College kheri Chopta,Hisar (Haryana)** | | | |
| **Lesson Plan from July 2024to Dcember 2024** | | | |
| **Teacher's Name: Bijender Singh** | | | |
| **Subject: Computerized Accounting System** | | | |
| **Class: B.Com 2nd year 3rd Sem** | | | |
| **Sr. No.** | **Time Period** | **Topics to be Covered** | **Assignments, Presentation and Test etc.** |
| 1 | 22-28 July | Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password |  |
| 2 | 29 july to 4 August | Security Control in Tally, ERP9 |  |
| 3 | 05-11 August | Splitting Company Data – Backup and Restore. | Oral Test |
| 4 | 12-18 August | Accounting: voucher entry, budget, cost center, | Assignment-1 |
| 5 | 19-25 November | balance sheet, profit and loss account, currency |  |
| 6 | 26August-1Sepetember | debit note, credit note, interest calculation. | written test-1 |
| 7 | 02-08 September | Inventory: stock item, sales order, | Presentations |
| 8 | 09-15 Sept. | purchase order, delivery note, rejection out. | Assignment-2 |
| 9 |  | Computerized Tax Liability Calculation |  |
| 10 | 16-22 Sept | Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime | Written Test -2 |
| 11 |  | Payment – Gratuity – Advanced Payroll Transactions Basic Salary, | Presentations |
| 12 | 23-29 Sept | Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission. | Written Test -3 |
| 13 | November | Revision and Discussion |  |
| 14 | December | Problem session |  |

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| **Government College kheri Chopta,Hisar (Haryana)** |
| **Lesson Plan from July 2024to Dcember 2024** |
| **Teacher's Name: Bijender Singh** |
| **Subject: BUSINESS LAWS** |
| **Class: B.Com 2nd year 3rd Sem** |

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| **Sr. No.** | **Time Period** | **Topics to be Covered** | **Assignments, Presentation and Test etc.** |
| 1 | 22-28 July | Indian Contract Act: Meaning and essentials of a valid contract |  |
| 2 | 29 july to 4 August | ; offer and acceptance; consideration; capacity to contract; |  |
| 3 | 05-11 August | consent and free consent; consideration; void agreements; quasi contract;. | Oral Test |
| 4 | 12-18 August | performance of contracts; different mode of discharge of contract; | Assignment-1 |
| 5 | 19-25 Aug. | remedies for breach of contract |  |
| 6 | 26August-1Sepetember | Contracts of Indemnity and Guarantee;. | written test-1 |
| 7 | 02-08 September | Contracts of Indemnity and Guarantee;. | Presentations |
| 8 | 09-15 Sept. | bailment and pledge; contract of agency | Assignment-2 |
| 9 | 16-22 Sept | bailment and pledge; contract of agency |  |
| 10 | 23-29Sept | Sale of Goods Act– Definition and essential of a contract of sale, | Written Test -2 |
| 11 | 30.Sept- 6Oct | conditions and warrantees, transfer of property; | Presentations |
| 12 | 7-13 | performance of contract of sale; right of unpaid sailor; | Written Test -3 |
|  | 14-20 | remedies for breach of contract. |  |
|  | 21-28 | Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; |  |
|  | 29Oct-04Nov | types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments. | Revision and Discussion |
|  | 05-11Nov | Meaning and scope of Information Technology Act; digital signature; electronic governance; regulation of certifying authority; |  |
|  | 12-18 Nov | digital signature certificates; duties of subscribers; penalties adjudication and offences | Revision and Discussion |
|  | 19-25Nov | digital signature certificates; duties of subscribers; penalties adjudication and offences | Revision and Discussion |
|  | 2-Nov-Dec | Problem session |  |

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| **Government College kheri Chopta,Hisar (Haryana)** |
| **Lesson Plan from July 2024to Dcember 2024** |
| **Teacher's Name: Bijender Singh** |
| **Subject: BCOM 501: MANAGEMENT ACCOUNTING** |
| **Class: B.Com 3rd,5th Sem** |

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| **Sr. No.** | **Time Period** | **Topics to be Covered** | **Assignments, Presentation and Test etc.** |
| 1 | 22-28 July | Management Accounting: Meaning, Scope, Importance and Techniques. |  |
| 2 | 29 july to 4 August | Distinction between Financial Accounting and Management Accounting, |  |
| 3 | 05-11 August | Distinction between Cost Accounting and Management Accounting | Oral Test |
| 4 | 12-18 August | Distinction between Cost Accounting and Management Accounting | Assignment-1 |
| 5 | 19-25 Aug. | Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control, |  |
| 6 | 26August-1Sepetember | Budgeting and Budgetary Control: Objectives and Advantages of Budgetary Control, | written test-1 |
| 7 | 02-08 September | Types of Budgets and their Preparation, Essentials of a Budgetary Control System. | Presentations |
| 8 | 09-15 Sept. | Performance Budgeting and Zero-Base Budgeting. | Assignment-2 |
| 9 | 16-22 Sept | Marginal Costing: Meaning, Nature, |  |
| 10 | 23-29Sept | Marginal Costing ;Uses and Limitations, Break-Even Analysis,. | Written Test -2 |
| 11 | 30.Sept- 6Oct | P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices | Presentations |
| 12 | 7-13 | Decision involving Alternative Choices | Written Test -3 |
|  | 14-20 | Financial Analysis: Meaning and Importance. |  |
|  | 21-28 | Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios. Cash Flow Statement: Meaning, Uses and Preparation. |  |
|  | 29Oct-04Nov | Cash Flow Statement: Meaning, Uses and Preparation. | Revision and Discussion |
|  | 05-11Nov | Cash Flow Statement: Meaning, Uses and Preparation. |  |
|  | 12-18 Nov | Revision and Discussion |  |
|  | 19-25Nov | Revision and Discussion |  |
|  | 2-Nov-Dec | Problem session |  |

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| **Government College kheri Chopta,Hisar (Haryana)** |
| **Lesson Plan from July 2024to Dcember 2024** |
| **Teacher's Name: Bijender Singh** |
| **Subject: BCOM 503: BANKING LAW AND PRACTICE** |
| **Class: B.Com 3rd,5th Sem** |

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| **Sr. No.** | **Time Period** | **Topics to be Covered** | **Assignments, Presentation and Test etc.** |
| 1 | 22-28 July | Origin and Evolution of banks - Meaning and definition of banking; |  |
| 2 | 29 july to 4 August | Structure of Indian Banking System - Classifications of banks; |  |
| 3 | 05-11 August | Functions of commercial banks; Regulatory Framework and Compliances -. | Oral Test |
| 4 | 12-18 August | Banking Regulation Act 1949, | Assignment-1 |
| 5 | 19-25 Aug. | Prevention of Money Laundering Act, 2002 |  |
| 6 | 26August-1Sepetember | Prevention of Money Laundering Act, 2002 | written test-1 |
| 7 | 02-08 September | Banker and Customer relationship; their mutual rights and duties - lien - Power to combine different accounts - | Presentations |
| 8 | 09-15 Sept. | Secrecy of account; Different Types of Accounts; Cheques: requisite of. | Assignment-2 |
| 9 | 16-22 Sept | valid cheque, crossing of cheques; |  |
| 10 | 23-29Sept | Meaning and types of Endorsement | Written Test -2 |
| 11 | 30.Sept- 6Oct | Meaning and types of Endorsement | Presentations |
| 12 | 7-13 | Types of securities and precautions taken for banker’s advances and loans Guarantees, | Written Test -3 |
|  | 14-20 | pledge, lien, mortgage, charge - subject matters of collateral security; Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers |  |
|  | 21-28 | Contemporary and Emerging issues in Banking- Problem of NPAs; Capital adequacy norms; Banking Ombudsman Scheme. |  |
|  | 29Oct-04Nov | ; Technology driven developments; Ethics | Revision and Discussion |
|  | 05-11Nov | Corporate Governance in Banks |  |
|  | 12-18 Nov | Revision and Discussion |  |
|  | 19-25Nov | Revision and Discussion |  |
|  | 2-Nov-Dec | Problem session |  |