

**LESSON PLAN 2024-25**  
(January, 2025 to April, 2025 )

Name :- **Bijender Singh**  
Class :- **B.Com II(4<sup>th</sup> Sem)**

Department: **Commerce**  
Sub. :- **BCOM 401: COST ACCOUNTING**

Month	1st Week	2nd Week	3rd Week	4th Week	5 <sup>th</sup> Week
<b>JANUARY</b>	Cost Accounting: Meaning, of cost sheet,	objectives and functions, Distinction between cost	accounting and financial accounting,	Cost concepts and classification,	Installation of a costing system. Preparation
<b>FEBRUARY</b>	Accounting for material and labour: Material control,.	Pricing of material issues, treatment of material losses.	Accounting and control of labour cost,	treatment of over time, idle time  Assignment-1	fringe benefits. Incentive Schemes
<b>MARCH</b>	Job costing,  written test-1	Holi Vacation	batch costing	contract costing.  Assignment-II	Process costing
<b>APRIL</b>	Standard costing  written test-II	variance analysis (material, labour and overhead).	variance analysis (material, labour and overhead).	Responsibility accounting and reporting.	Responsibility accounting and reporting

Teacher Signature



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Sub. :- **BCOM 403: AUDITING**

Month	1st Week	2nd Week	3rd Week	4th Week	5 <sup>th</sup> Week
<b>JANUARY</b>	Introduction: Meaning, Objectives and Scope of Auditing;	Types of Audit: Internal and External Audit,.	Proprietary and Efficiency Audit.	Audit process: Audit programme;	Audit Documentatio n and Evidences
<b>FEBRUARY</b>	Internal Control; Internal check vs. internal control.	Fraud and Responsibilities of the Auditor in this regard	. Vouching: Meaning, Objectives	Importance. Verification of Assets and Liabilities  Assignment-1	Importance. Verification of Assets and Liabilities
<b>MARCH</b>	Audit of Limited Companies: Company Auditor – Appointment, written test-1	Holi Vacation	Powers, Duties and Liabilities, Directions of Comptroller and.	Auditor General of India, Audit of Banks. Audit Reports  Assignment-II	: various types of Audit Reports
<b>APRIL</b>	Investigation: Meaning, of Auditing.  written test -II	Nature, Procedure and Objectives,	Investigation and Due Diligence.	Professional Ethics	Revision

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Name :- **Bijender Singh**  
Class :- **B.Com II(4<sup>th</sup> Sem)**

Department: **Commerce**  
Sub. :- **BCOM 405: ENTREPRENEURSHIP DEVELOPMENT**

Month	1st Week	2nd Week	3rd Week	4th Week	5 <sup>th</sup> Week
<b>JANUARY</b>	Micro and small enterprises.	Opportunity Identification and selection.	Formulation of business plans.	Formulation of business plans	Project appraisal
<b>FEBRUARY</b>	Financing of Enterprise.	Institutional finance to entrepreneurs..	Institutional support to entrepreneurs.	Government policy for small-scale enterprises Assignment-1	Government policy for small-scale enterprises
<b>MARCH</b>	Government policy for small-scale enterprises written test-1	Holi Vacation	Revision	Revision Assignment-II	Revision
<b>APRIL</b>	Revision written test -II	Revision	Revision	Revision	Revision

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Name :- **Bijender Singh**  
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Department: **Commerce**  
Sub. :- **BCOM 406(i): RETAIL MANAGEMENT**

Month	1st Week	2nd Week	3rd Week	4th Week	5 <sup>th</sup> Week
<b>JANUARY</b>	Retailing : Concept, retail customer	importance, functions, organized vs.	unorganized retail	, key drivers of growth of retailing in India. Understanding	, key drivers of growth of retailing in India. Understanding
<b>FEBRUARY</b>	Theories of retailing. Retail formats:.	Store and Non-store formats. n	Retail Locations: Planned and Unplanned,	Retail Site Characteristics, and Site Evaluation.  Assignment-1	Store Layout and Design
<b>MARCH</b>	Merchandise planning and process. written test-1	Holi Vacation	Forecasting sales. Retail mix: Developing Assortment Plans,	National Brands and Private Labels; Retail Pricing- Setting. Assignment-II	Retail Prices, Price Adjustments, Pricing Strategies
<b>APRIL</b>	Retail Communication Mix. Logistics in retail in retailing.  written test -II	. Human Resource Management in Retailing – Manpower planning,	recruitment, training, and compensation.	Use of Information Technology	Revision

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**LESSON PLAN 2024-25**  
(January, 2025 to April, 2025 )

Name :- **Bijender Singh**  
Class :- **B.Com III(6<sup>th</sup> Sem)**

Department: **Commerce**  
Sub. :- **BCOM-44 : GOODS AND SERVICES TAX**

Month	1st Week	2nd Week	3rd Week	4th Week	5 <sup>th</sup> Week
<b>JANUARY</b>	GST: meaning, taxable person, registration:	procedure and documents required.	procedure and documents required.	Levy and collection of GST	Levy and collection of GST
<b>FEBRUARY</b>	Time and place of supply of goods and services.	, value of taxable supply.	Computation of input tax credit	transfer of input tax credit  Assignment-1	transfer of input tax credit
<b>MARCH</b>	Tax invoice credit and debit note. written test-1	Holi Vacation	Tax invoice credit and debit note.	Various returns to be filed under GST  Assignment-II	Various returns to be filed under GST
<b>APRIL</b>	Payment of tax including TDS,  written test -II	Interest Provisions on delayed payment..	Offences and penalties	Offences and penalties	Revision

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