

Lesson plan (2024-2025)

Teacher Name:- Poonam Saini

Class :- B.com final year

Subject:- Cost Accounting

Semester:- 5th

July/August :- Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. Test and Assignments

September:- Labour : labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption. Test and Assignments

October:- Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport). Test and Assignments

November:- Standard costing and variance analysis: material and labour. Cost control and cost reduction; cost audit; an overview of cost audit standards. Revisions

Lesson plan (2024-2025)

Teacher Name:- Poonam Saini
year

Class :- B.com final

Subject:- Income tax-1

Semester:- 5th

July/August:- Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Test and Assignments

September:- Heads of income: income from salary

October:- house property; profit and gains from business and profession, capital gains and other sources. Test and Assignments

November:- Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.

Lesson plan (2024-2025)

Teacher Name:- Poonam Saini
year

Class :- B.com First

Subject:- Business law

Semester:- 1st

July/August :-Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts. Test and Assignments

September:- Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale. Test and Assignments

October:- Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners. 1

November:- Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.

Lesson plan (2021-2022)

Teacher Name:- Poonam Saini

Class :- B.com First year

Subject:- Income Tax

Semester:- First

July/August . Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Test and Assignments

September:- Heads of income: income from salary

October:- house property; profit and gains from business and profession, capital gains and other sources. Test and Assignments

November:- Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.

Lesson plan (2024-2025)

Teacher Name:- Poonam Saini

Class :- B.com First year

Subject:- Business Mathematics

Semester:- 1st

July/August:- Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of 8 57 sets, De-Morgan's laws; Logical statements and truth tables.

September:- Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.

October:- Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.

November:- Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.