

# Lesson Plan

W.C.F. 25/3/2022

Subject - Taxation Law.

Class - B.com III (6<sup>th</sup> sem)

Unit - I

March 25, to March 31 2022

Deduction to be made from Gross Total Income while computing Total Income,

April 01, 2022 to April 09, 2022

Computation of Total Income of Individual.  
All Illustration as well as Numerical Problems  
of this topic is to be done,

April 11, 2022 to April 23, 2022,

Computation of Tax Liability of an Individual  
with Illustrations and Numerical Problem is to be done.

April 25, 2022 to April 29, 2022,

Rebate and Relief of Tax

Theory and Numerical Question is to be done,

May 02, 2022 to May 07, 2022,

Assessment of Hindu Undivided family

Illustration and Numerical/practical problem  
is to be done.

May 09, 2022, to May 14, 2022

Assessment of Firm / Partnership Firm

Theory Section - Complete.

May 16, 2022 - to May 21, 2022,

Numerical Problem

Unit - III

May 23, 2022 to May 31, 2022,

- (i) Income Tax Authorities
  - (ii) Assessment procedure.
  - (iii) Tax Deduct at Source
  - (iv) Advance Payment of Tax
- (Assignment work)
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Unit - IV

June 01, 2022 to June 04, 2022

- (i) Appeal and Revision
- (ii) Penalties

June 6 to June 11, 2022

- (i) offence and prosecutions
  - (ii) presentation + Test.
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Lesson Plan.  
Subject Goods & Service Tax  
Class B.com III (6<sup>th</sup> Sem)

Unit-I

March 25, to March 31, 2022,

Introduction / overview of Goods & Service Tax  
(What is Tax, Form of Taxes, Salient Features of Indirect Taxes,  
Genesis of GST in India, Provision of Constitution of India,  
Constitution (105<sup>th</sup> Amendments) Act 2016, Number of Legislations,  
Provisions of CGST.

April 01, to April 09, 2022,

Benefit of GST, Concept of GST, Need and other Important  
points under GST Exercise.

April 11, 2022 to April 16, 2022

Terminology of GST - Supply, of Goods and Services.

Input Tax, Inward Supply, Outward supply, Principal, Agent,  
Location of the supplier of services, Recipient of services,  
Place of Business, Person, Exercise.

April 18, 2022 to April 27, 2022

Levy and Collection of GST, Rates of GST, Reserve charge  
Mechanism, Tax on Electronic Commerce (ECo) Sec. 9(5) of GST  
Act and Sec 5(5) of IGST Act. (Exercise)

April 18, 2022 to April 23, 2022,

Exemption of GST on Goods, Exemption of GST on Services;  
Services by charitable Entity, Services by central Government,  
Rating of Residential Dwelling for use as residence, Religious  
Services, Services by Hotel etc.

Services by Banking and Financial Sector, legal Services,  
Services provide by Educational Institutions, NDCI sector  
Skill Council / Assessment Agency / Training partner etc.

Exemption from GST in Construction Sector, Transportation of Goods

Exemption from GST, Exemption Relating to Agriculture Sector,  
Exemption relating to Healthcare Services, Entertainment Services,  
Transport Services etc.

April 25, to April 29, 2022

Composition Levy :- Section 10 of CGST Act. Eligibility for  
Composition Scheme, Conditions and Restrictions, Penal  
Provision in case of violation of the condition. Questions  
and Answers and Exercises.

Nature of Supply :- Place of supply of Goods and  
services, Section 13, of IGST Act 2017, Special provision  
for payment of Tax by supplier of online Information  
and data Base Access or Retrieval Services (OIDAR)

Time of Supply :- Both System Forward charge Mechanism  
and Reverse Charge Mechanism system.

May 02, to May 07 2022

Value of Supply and Input Tax Credit

May 09, to May 14, 2022

Registration :- Eligibility for registration. Section 23 of  
CGST Act 2017, Section 27 of CGST Act 2017.

Amendments of in Registration. cancellation of certificates  
Section 30 of CGST Act 2017.

May 23 to May 31st 2022

Tax Invoice, Credit and Debit Notes.

E-Way Bill

June 01 to June 04, 2022

Payment of Tax

Assignment Work and Presentation.

June 06, to June 11, 2022

Return - GSTR-1, GSTR-2, GSTR-3, <sup>3B</sup>GSTR-4

GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR-10

# Lesson Plan

date: 25/3/2022

Subject: - Business Environment

Class: Bicom 1st (2<sup>nd</sup> semester)

March 25, 2022 to March 31, 2022

Unit-I Business Environment - An Introduction  
(Concept and Components)

April 1, 2022 to 09, 2022.

Analysis of Business Environment  
& Importance of Business Environment

April 11, 2022 to April 16, 2022

SWOT Analysis

April 18, 2022 to April 23, 2022

Unit-IV

Monetary Policy In India

April 25 to April 29, 2022

Monetary - and Fiscal Policy of India

May 02, 2022 to May 07, 2022

Industrial Policy of India.

May 09, 2022 to May 14, 2022

Continuing Industrial Policy of India.

May 16, 2022 to May 21, 2022

Test +  
Privatisation of in India

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May 23, to May 28, 2022

Unit - III

Unemployment Problem in India.  
&  
Regional Imbalances in India

May 30, May 31, 2022

Inflation

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June 1 2022, to June 04, 2022

Parallel Economy

June 5 2022 to June 11, 2022

Parallel Economy and Industrial Sickness

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June 13 to June 18, 2022

Trends in National Income  
and Distribution of Assignment Topic

June 20 to June 25, 2022

Trends in Saving and Investment  
Trends in Industrial Development

# Lesson Plan.

W.e.f 25/3/2022

Subject - Corporate Accounting.

Class - B.com II (4<sup>th</sup> Sem)

## Unit - II

March 25 to March 31 2022

Theory section of Unit II i.e. Liquidation of Company.

April 01 to April 08, 2022

Numerical Questions of Liquidation of Company.

April 11 to April 17, 2022

Numerical Questions as well as practical Problems.

April 18, 2022 to April 24, 2022

Numerical + Practical problem of Liquidation of Company  
+ Test

April 25, 2022 to April 29, 2022

Financial Reporting for financial Institutions

## Unit - IV

May 02, 2022 to May 07, 2022

Theory section as well as start Numerical Questions of Accounts of Holding Company.

May 09, 2022 to May 14, 2022

Numerical + Practical Problems of Accounts of Holding Co.



May 16, 2022 to May 21, 2022

Numerical + Practical Problems

May 23, 2022 to May 28, 2022

complete the chapter Accounts of Holding Company

May 30 and May 31

Assignment Topic Distributions

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Unit-I

June 01 to June 18, 2022

~~Account~~

Internal and External Reconstruction of company in the nature of purchase and merger.

June 25 2022 to June 30 2022

Complete Internal and External Reconstruction of company and start the fourth Unit (Unit-II)

Final Account of Banking Company.

Till July 09, 2022. (Expected)

Lesson Plan  
 Class - B.com II (4<sup>th</sup> sem)  
 Subject - Banking & Banking Law (1-2)

Date	Unit	Topics
March 23 & March 24	I	Bank and Banking system
March 24	I	Same as above
April 30 & 31	I	Functions and Importance of Commercial Banking in India.
April 6, & 7	I	Structure of commercial Banking in India
April 13,	I	Problems of NPA (Non-Performing Assets)
April 20 & 21	I	Credit Creations
April 27, & 28.	II	Regional Rural Banks.
May 4 & 5	II	Cooperative Banks
May 11, 12	III	Reserve Bank of India
May 18, 19	IV	Monetary policy in India
May 25, 26	III	Determination and regulation of Interest rates in India
May 27, 28	IV	Banker and Customer relation.

June 1 & 2	<u>III</u>	Some special types of Bank Customers.
June 8, 9	<u>IV</u>	Negotiable Instruments
June 15, 16	<u>IV</u>	Meaning Features and Holders Assignment with presentation
June. 22, 23	<u>IV</u>	Rights and liabilities of Parties for Negotiable Instruments
June 29, 30	<u>IV</u>	Endorsement of Negotiable Instruments