

Lesson Plan

B Com Ist (2nd sem)

Subject - Financial Accounting

21 March to 31 March 2022

Hire Purchase system and Installment  
Payment system, Departmental Accounts, Assignment

1 April to 30 April, 2022

Dissolution of Partnership firm

Branch Account - Types of Branch, Debtor and  
Direct method, final account method

1 May to 31 May 2022

Branch Accounts - stock and debtor method,  
Wholesale Branch method, Foreign Branch, Assignment  
Royalty Accounts

1 June to 30 June, 2022

Joint Venture Accounts  
Amalgamation and sale of Partnership firm  
to a company, Revision

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## Lesson Plan

BCom 6<sup>th</sup> sem

Subject - GST

21 March - 31 March, 2022

1) Tax structure in India, Overview of GST, Administration of GST, Taxable event and scope of supply under GST  
Levy and collection of Tax

1 April - 30 April, 2022

Small taxable persons: Exemptions and composition scheme  
Time of supply, The Integrated Goods and Services Tax Act, 2017  
Nature of supply :- Interstate and Intra-state  
Place of supply, Basic of custom duty, Types of customs duty

1 May - 31 May, 2022

Levy and Assessment of customs duty, Procedure of Importation, Procedure of exportation, Export Promotion scheme, Registration, Tax Invoice, credit and debit notes  
Returns, Assessment and Audit

1 June - 30 June, 2022

Return, Assessment and Audit, Payment of Tax  
Value of taxable supply, Input tax credit  
Revision

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## Lesson Plan

B Com 4<sup>th</sup> sem

subject - BRF

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21 March - 31 March, 2022

Indian Partnership Act, 1932

1 April - 30 April, 2022

Right to Information Act, 2005,  
Negotiable Instrument Act, 1881  
Assignment

1 May - 31 May, 2022

Negotiable Instrument Act, 1881  
Sales of Goods Act, 1930  
Contract of sale  
Conditions and warranties  
Transfer of Property or Ownership

1 June - 30 June, 2022

Performance of the contract - Delivery and Payment  
Unpaid seller  
Suits for Breach of Contract  
Assignments, Revision

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## LESSON PLAN

B Com 4<sup>th</sup> sem

Subject - Banking and Banking law

21 March - 31 March, 2022

Banking and Banking System, functions and importance of commercial banks, structure of Commercial Banking in India  
Problems of Non-performing Assets

1 April - 30 April, 2022

Credit Creation, Negotiable Instruments: Meaning, features and holders, Rights and liabilities of Parties for Negotiable Instruments, Endorsement of Negotiable Instruments  
Assignment

1 May - 31 May, 2022

Regional rural banks, Cooperative Banks, Determination and regulation of Interest rates in India, Banker and Customer relationship, Some special types of Bank Customers, Reserve Bank of India

1 June - 30 June, 2022

Monetary Policy in India, Assignment  
Revision