



SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2024-25

Lesson Plan

(Department of Commerce)



Teacher: Mrs. Shakuntala
Class: B. Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Corporate Accounting
Course Code: 19BC-301
Credits: 04
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes: At the end of the course students will be able to


1. Understand the basic concepts of corporate accounts like Issue of Shares, Forfeiture of share, etc.
2. Critically analyze and work on redemption of preference shares and debentures.
3. Build the ability to interpret Company Final Accounts
4. Exposed the knowledge on methods of Valuation of Shares and Goodwill
5. Demonstrate the concept of internal reconstruction.

Sr. No	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Understanding of Accounting Standards Share Capital: Types, Accounting treatment of issue of share	
2	29.07.2024 – 03.08.2024	Forfeiture and Reissue of share	
3	05.08.2024 – 10.08.2024	Buyback of Equity shares and Sweat Equity shares,	Assignment
4	12.08.2024 – 17.08.2024	Issue of Bonus Shares	
5	19.08.2024 – 24.08.2024	Practical question of above chapter	
6	26.08.2024 – 31.08.2024	Redemption of Preference shares	
7	02.09.2024 – 07.09.2024	Debenture: Meaning, Types, Issue of Debenture	
8	09.09.2024 – 14.09.2024	Redemption of Debenture	Test
9	16.09.2024 – 21.09.2024	Practical question of above chapter	

10	23.09.2024 – 28.09.2024	Valuation of Goodwill	
11	30.09.2024 – 05.10.2024	Practical question of above chapter	
12	07.10.2024 – 12.10.2024	Valuation of Shares	
13	14.10.2024 – 19.10.2024	Practical question of above chapter	
14	21.10.2024 – 26.10.2024	Profit or Loss before or after Incorporation	
15	04.11.2024 – 09.11.2024	Final Account of Companies	
16	11.11.2024 – 16.11.2024	Practical question of above chapter	
17	18.11.2024 – 23.11.2024	Revisions	

Recommended Books/ E resources/ LMS:

1. Goel D.K. Corporate Accounting Arya Publication New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advance Accounts. Vol.-II. S. Chand & Co. New Delhi
3. S. N. Maheshwari, and S.K. Maheshwari. Corporate Accounting. Vikash Publishing House, New Delhi
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication New Delhi.
5. V.K. Goel and Ruchi Goel Corporate Accounting. PHI Learning
6. Jain S.P. and K.L. Narang. Corporate Accounting Kalyani Publishers, New Delhi
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting International Book House
8. P.C. Tulsian and Bharat Tulsian, Corporate Accounting S. Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, Mc Graw Hill Education


Signature of the teacher concerned


Head of the Department



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Lesson Plan

(Department of Commerce)

Teacher: Mrs. Shakuntala
Class: B. Com
Semester: 3rd
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Auditing
Course Code: 19 BC-504
Credits: 04
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes: At the end of the course students will be able to

1. Understand the meaning and importance of auditing.
2. Summarize the concepts of vouching and verification in auditing.
3. Understand the difference between the auditing standards and procedures.
4. Interpret the powers and duties of auditor.
5. Demonstrate the trends in auditing.
6. Understand various aspects of audit of business accounts.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test Remarks, if any
1	22.07.2024 – 27.07.2024	Auditing: Concept, Objectives	
2	29.07.2024 – 03.08.2024	Importance and Types of Auditing	
3	05.08.2024 – 10.08.2024	Audit Process: Internal Control, Internal Check	
4	12.08.2024 – 17.08.2024	Internal Audit, Audit Programme	
5	19.08.2024 – 24.08.2024	Audit Procedure- Routine Checking, Vouching, Verification	Assignment
6	26.08.2024 – 31.08.2024	Valuation of Assets & Liabilities	

7	02.09.2024 – 07.09.2024	Audit of Public Company: Qualification of a Company Auditor	
8	09.09.2024 – 14.09.2024	Appointment of company Auditors,	
9	16.09.2024 – 21.09.2024	Powers, Duties, and liabilities of Auditors	Test
10	23.09.2024 – 28.09.2024	Audit of Depreciation and Reserves	
11	30.09.2024 – 05.10.2024	Divisible profits & dividends	
12	07.10.2024 – 12.10.2024	Audit Report: Introduction and Basics of Audit Report, Objectives of Audit Report	
13	14.10.2024 – 19.10.2024	Contents and types of Audit Report.	
14	21.10.2024 – 26.10.2024	Investigation: Meaning, Concept	
15	04.11.2024 – 09.11.2024	Features and Significance of Investigation	
16	11.11.2024 – 16.11.2024	Revisions	
17	18.11.2024 – 23.11.2024	Revisions	

Recommended Books/ E resources/ LMS:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.
2. Dr. T.R. Sharma, Auditing Sahitya Bhawan Publication Agra
3. Dr. B.K. Mehta, , Auditing Sahitya Bhawan Publication
4. Dr. B. K. Mehta, Auditing SBPD Publishing House
5. Pardeep Kumar, Baldev Sachdeva, Jagwant Singh, Principal and Practice of Auditing

Note: Latest edition of text books may be used.



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Lesson Plan

(Department of Commerce)



Teacher: Mrs. Shakuntala
Class: B. Com
Semester: 5th
Maximum Marks: 100
End Term Exam Marks: 80

Course Type & Title: Taxation law
Course Code: 19 BC-501
Credits: 04
Internal Assessment Marks: 20
Practical Marks: NIL

Course Outcomes: At the end of the course students will be able to

1. Describe the provisions in the income tax law.
2. Understand the basic concept related to various heads of income.
3. Ascertain the provisions of income from house property.
4. Determine the concept of assessment.
5. Familiar with the e-filing and submission of returns.
6. Comprehend the technical terms related to Income Tax.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	22.07.2024 – 27.07.2024	Income Tax: An Overview, Main Definitions	
2	29.07.2024 – 03.08.2024	Agriculture Income; Residential Status & Incidence of Tax Liability	
3	05.08.2024 – 10.08.2024	Exempted Incomes	Assignment
4	12.08.2024 – 17.08.2024	Income from Salaries: Calculation of Taxable Income from Salary including Retirement (Theory and Practical)	
5	19.08.2024 – 24.08.2024	Practical question of above chapter	
6	26.08.2024 – 31.08.2024	Profits and Gains from Business or Profession	
7	02.09.2024 – 07.09.2024	Practical question of above chapter	

8	09.09.2024 – 14.09.2024	Tax Treatment of Depreciation	
9	16.09.2024 – 21.09.2024	Capital Gain.	
10	23.09.2024 – 28.09.2024	Practical question of above chapter	
11	30.09.2024 – 05.10.2024	Income from other sources	Test
12	07.10.2024 – 12.10.2024	Practical question of above chapter	
13	14.10.2024 – 19.10.2024	Clubbing of incomes & Aggregation of incomes;	
14	21.10.2024 – 26.10.2024	Set off and carry forward of losses	
15	04.11.2024 – 09.11.2024	Deductions to be made in computing total income	
16	11.11.2024 – 16.11.2024	Practical question of above chapter	
17	18.11.2024 – 23.11.2024	Revisions	

Recommended Books/ E resources/ LMS:

1. Direct Taxes law & Practice – Dr. H.C. Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Dr. R.G. Saha & Dr. Usha Devi N., Himalya Publishing House
3. V. Rajesh Kumar & R. K. Shrikantha, MC Graw Hill
4. Meera GovindRaj, Nirali Prakshan
5. Dr. Geeta Ramani & Dr. Saroj Kumar, Thakur Publisher Chennai

Note: Latest edition of text books may be used.


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Lesson Plan

(Department of Commerce)

Teacher: Mrs. Shakuntala

Class: M.Com

Semester: 1st

Maximum Marks: 100

End Term Exam Marks: 80

Course Type & Title: Management Concept &
Organizational Behavior

Course Code: 23MC102

Credits: 04

Internal Assessment Marks: 20

Practical Marks: NIL

Course Outcomes: At the end of this course student will able to:

1. Demonstrate the basics concept of Management and Organizational behavior.
2. Apply Managerial concept like Management function Stress Management and Conflict Management techniques in practical life.
3. Understand and ensure the effective management of individual behavior.
4. Understand the group behavior dynamics in an organization.
5. Understand the basics concept of Motivation and Leadership along with the practical implication.
6. Get an insight on "how to influence the human behavior through emotional intelligence and transactional analysis.

Sr. No.	Week/Month, 2024	Unit/ Topic/ Chapter to be covered	Assignment/Test/ Remarks, if any
1	01.08.2024 – 03.08.2024	Introduction to Management: Meaning, Nature and Scope of Management, Evolution of Management thoughts,	
2	05.08.2024 – 10.08.2024	Functions of Management: Planning, Organising, Staffing, Directing, Controlling	
3	12.08.2024 – 17.08.2024	Organisational Behaviour: Evolution, Importance and Relationship with other fields; Contemporary challenges of OB	Assignment
4	19.08.2024 – 24.08.2024	Theories of Organizational Behaviour: McGregor's Theory X and Theory Y, Mayo's Social Man, Schein's Rational and Complex Man and Theory Z	
5	26.08.2024 – 31.08.2024	Attitude: Formation and Changing of Attitudes; Learning: Concept, Nature and Theories of Learning Perception: Role of Person-Perception and Attribution; Managerial Implications of Perception (One Case Study)	
6	02.09.2024 – 07.09.2024	Personality: Nature and Theories (traits and types) of Personality, Managerial Implications of Type A and Type	
7	09.09.2024 – 14.09.2024	B Personality; Role of Socialization in the process of development of Personality	

8	16.09.2024 – 21.09.2024	Motivation: Concept and Theories of Motivation (Maslow's Hierarchy of Needs, Herzberg's Two factor theory)	Test
9	23.09.2024 – 28.09.2024	Vroom's expectancy model, and Contemporary theories of Motivation).	
10	30.09.2024 – 05.10.2024	Vroom's expectancy model, and Contemporary theories of Motivation). Role of Reinforcement Theory of Motivation in Behaviour Modification	
11	07.10.2024 – 12.10.2024	Leadership: Nature, Functions and Leadership Styles; Yetton and Jago's Normative Decision Model of Leadership	
12	14.10.2024 – 19.10.2024	Stress Management: Introduction to Stress and Stressors; Coping Strategies and Stress Management Techniques (One Case Study)	
13	21.10.2024 – 26.10.2024	Managing Group Processes: Types, Group formation, Group Dynamics, Group cohesiveness; Group vs Individual Performance	
14	04.11.2024 – 09.11.2024	Organisational Change: Nature, Resistance to Change, Implementing Change Organisational Development: Concept, Models and Interventions (One Case Study)	
15	11.11.2024 – 16.11.2024	Organisational Development: Concept, Models and Interventions (One Case Study)	
16	18.11.2024 – 23.11.2024	Revision	
17	25.11.2024 – 30.11.2024	Revision	

Recommended Books/ E resources/ LMS

1. Robins S.P. Organizational Theory: Structure Design and Application, 3rd ed, Prentice Hall of India Pvt, Ltd 2007
2. Fred Luthans, Organizational Behavior, MC Graw Hill.
3. Stephen Robins, Organizational Behavior, Pearsons Education
4. S.S. Khanka, Organizational Behavior, S. Chand and Sons, New Delhi.
5. Dr. S. Shahjahan, Organizational Behavior, New Age International Publishers New Delhi


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