

Govt. College Aharwala (Bilaspur)- Yamuna Nagar	
Lesson Plan (2022-23) [Odd Semester]	
Name of Teacher	Karan Singh
Department	Commerce
Class& Section	B.com 1 st sem.
Subject & Code	Financial Accounting
Semester Duration	1 st September 2022-24 th December 2022
Topics	
1st September 2022-15th September 2022	
Meaning of Accounting, need, objectives and scope; Book keeping and Accounting; branches of Accounting.	
16th September 2022-30th September 2022	
Accounting principles; Concepts and conventions; Accounting cycles and Accounting equation; Journal; rules of journalizing; ledger and trial balance; rectification of errors.	
1st October 2022 -15th October 2022	
Suspense Account; effect on profit; Capital and revenue: Concept and classification and income; expenditure; receipts.	
16th October 2022 – 31st October 2022	

Depreciation provisions and reserves: concepts and classification; methods of depreciation accounting. Final account; Manufacturing, trading, profit and loss account; balance sheet; adjustment entries.
1st November 2022 – 15th November 2022
Accounts of non profit organizations.
16th November 2022 -30th November 2022
Consignment accounts: accounting records; Normal and abnormal loss: valuation of unsold stock
1st December 2022 – 15th December 2022
Revision of the syllabus
16th December 2022 – 24 December 2022
Revision of the syllabus

Govt. College Aharwala (Bilaspur)- Yamuna Nagar Lesson Plan (2022-23) [Odd Semester]	
Name of Teacher	Karan Singh
Department	Commerce
Class& Section	B.com 5th sem.
Subject & Code	SCM
Semester Duration	1st September2022-24th December2022
Topics	
1st September 2022-15th September 2022	
Concepts, scope & importance ; approaches of SCM ; role of SCM in a firm & economy; SCM & marketing Mix	
16th September 2022-30th September2022	
Treatment of material losses, material & inventory control: concepts & techniques	
1st october 2022 -15th October 2022	
SCM as a coordinating function; integrated SCM : Total Cost Concept ; strategic SCM : SCM Strategy, implementation and management.	
16th October 2022 – 31st October 2022	
Interrelationship of SCM & Marketing Elements of SCM; Transportation: Considerations in selecting the right mode; multimodal transportations;	
1st November 2022 – 15th November 2022	
Warehousing: Type, site selection & management; customer service- strategy & practices.	

16th November 2022 -30th November 2022
Distribution Channel Design; information system in SCM
1st December 2022 – 15th December 2022
ERP and SCM ; recent developments in SCM – third/fourth party logistics
16th December 2022 – 24 December 2022
Revision of the syllabus.

Govt. College Aharwala (Bilaspur)- Yamuna Nagar Lesson Plan (2022-23) [Odd Semester]	
Name of Teacher	Karan Singh
Department	Commerce
Class& Section	B.com 5th sem.
Subject & Code	Cost Accounting
Semester Duration	1st September2022-24th December2022
Topics	
1st September 2022-15th September 2022	
Introduction: Nature & Scope of cost accounting ; cost concepts & classifications; methods & techniques. Material: material planning & purchasing, pricing of material issue.	
16th September 2022-30th September2022	

Treatment of material losses, material & inventory control: concepts & techniques
1st october 2022 -15th October 2022
Labour: Labour Cost Control Procedure ; labour turnover ;idle time & overtime ; methods of wage payments ; time & piece rate ; incentive schemes.
16th October 2022 – 31st October 2022
Overheads: Classification, allocation, absorption of overheads ; under 7 over absorptions.
1st November 2022 – 15th November 2022
Methods of Costing: unit costing; job costing; contract costing.
16th November 2022 -30th November 2022
Process Costing: (process losses, valuation of work in progress, joint & by products)
1st December 2022 – 15th December 2022
Service Costing (only transport) Standard Costing & Variance Analysis: material & labour
16th December 2022 – 24 December 2022
Cost Control & cost reduction; cost audit, an overview of cost audit standards.

Govt. College Aharwala (Bilaspur)- Yamuna Nagar Lesson Plan (2022-23) [Odd Semester]	
Name of Teacher	Karan Singh
Department	Commerce
Class& Section	B.com 3 rd sem.
Subject & Code	Business Law
Semester Duration	1 st September 2022-24 th December 2022
Topics	
1st September 2022-15th September 2022	
Law of Contract (1872), Nature and classification of contract, offer and acceptance, capacities of parties to contract, free consent	
16th September 2022-30th September 2022	
Consideration , legality of object, agreement declared void , performance of contract, discharge of contract, remedies of breach of contract, contingent contracts, Quasi contracts.	
1st October 2022 -15th October 2022	
Special contracts: Indemnity and Guarantee, bailment and pledge; contract of Agency	
Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price	
16th October 2022 – 31st October 2022	
Conditions and Warranties, transfer of Property in goods; Performance of the contract of sale; remedies	
1st November 2022 – 15th November 2022	
Unpaid seller and his rights ,Buyers remedies; Auction sales	

16th November 2022 -30th November 2022
Consumer Protection Act 1986
1st December 2022 – 15th December 2022
Revision of the Syllabus