

# RPS Degree College, Balana (Mahendergarh)

## Lesson Plan

**Class and Section:** B.Com 5th Sem

**Subject:** Taxation Law I (Code: 5.01)

**Name of the Faculty :** Mohit Kumar Sethia

Lecture	Topics
1	Income tax: concept
2	Income tax:,history
3	Income tax: charactersitics
4	Income tax:procedure
5	Income tax: ,assessment
6	Tax slab
7	Maximum marginal rate& minimum aterntive tax.
8	Permanent account number, angel tax, TAN & types of assessee.
9	Agriculture Income: Concept
10	Partly agriculture income: cocnepts
11	Agriculture Income: Numericals
12	Agriculture Income: Numericals
13	Agriculture Income: Numericals
14	Residence & Tax Liability(Basis of charge) Concept
15	Incidence of tax
16	Residence & Tax Liability: Numericals
17	Residence & Tax Liability: Numericals
18	Residence & Tax Liability: Numericals
19	Exemption from Tax (non Taxable Income)
20	Exemption from Tax (non Taxable Income)
21	Exemption from Tax (non Taxable Income)
22	Income from salary: meaning & concept
23	Allowance: Concept & Numericals
24	Allowance: Concept & Numericals
25	Allowance: Concept & Numericals
26	Perquisites: Concept & Numericals
27	Perquisites: Concept & Numericals
28	Perquisites: Concept & Numericals
29	Retirement benefits: Gratuity & Pension
30	Retirement benefits: Leave Salary & Retrenchment
31	Retirement benefits: Voluntary retirement & approved super annuation fund
32	Income from House Property: Concept
33	Income from House Property: Numericals
34	Income from House Property: Numericals
35	Income from House Property: Numericals
36	Profits & Gains of Business or Profession: concept
37	Profits & Gains of Business or Profession: basis of charging & Methods of accounting

38	Profits & Gains of Business or Profession: General Principles, expenses allowed as deduction with Numericals
39	Determination Of Income of certain business or profession on a presumptive basis
40	Depreciation & investment Allowance: Concept
41	Depreciation & investment Allowance: Numericals
42	Capital gains: Concept
43	Capital gains: Determination of STCG & LTCG
44	Capital gains: Exemption with numericals
45	Capital gains: Exemption with numericals
46	Income from other source: Concept
47	Income from other source: numericals
48	Income from other source: Permissible deduction
49	Clubbing of income and deemed income: concept & numericals
50	Clubbing of income and deemed income: concept & numericals
51	Set off & carry forward of losses: Concept
52	Types of losses & their set off against various incomes.
53	Types of losses & their set off against various incomes.
54	Deduction from gross total income (section 80C to 80 U)
55	Deduction from gross total income (section 80C to 80 U) concept
56	Deduction from gross total income (section 80C to 80 U) concept
57	Deduction from gross total income (section 80C to 80 U) concept
58	Deduction from gross total income (section 80C to 80 U) concept
59	Deduction from gross total income (section 80C to 80 U) concept
60	Revision



# RPS Degree College, Balana (Mahendergarh)

## Lesson Plan

2020-21(Odd Semester)

**Class and Section:** B.Com 5th Sem

**Subject:** COST ACCOUNTING-I(Code: 5.02)

**Name of the Faculty :** KALPANA YADAV

Lecture	Topics
1	Cost Accounting- introduction,meaning,features,scope and principles
2	Methods and Techniques of costing
3	advantages of cost accounting, Cost Centre and Cost unit
4	Financial accounting vs Cost accounting
5	Classification of cost
6	Classification of cost
7	Material cost accounting-intro,centralised vs decentralised purchasing
8	Store org. and control
9	Pricing of material issued
10	Pricing of material issued
11	Pricing of material issued
12	Material control-importance, objectives
13	Relevant cost in material control
14	EOQ technique
15	Determination of inventory level
16	Treatment of wastages
17	numericals
18	Numericals
19	Labour cost-CAS7, Labour turnover
20	time keeping and time booking
21	idle time and overtime
22	Methods of wage payment system
23	Methods of wage payment system
24	Methods of wage payment system
25	Methods of wage payment system
26	numericals
27	numericals
28	numericals
29	Overheads- intro,classification,Treatment
30	CAS9
31	Primary distribution of overheads
32	Secondary distribution of overheads
33	Absorption of overheads
34	Absorption of overheads

35	Absorption of overheads
36	Machine hour rate
37	Machine hour rate
38	Machine hour rate
39	Machine hour rate
40	Unit or output costing- objectives, elements
41	Cost sheet
42	cost statement
43	Treatment of defectives or rejected production in unit costing
44	numericals
45	numericals
46	Calculation of Tender price
47	Calculation of Tender price
48	Calculation of Tender price
49	Numericals
50	numericals
51	numericals
52	Reconciliation of cost and Financial Accounts
53	Reconciliation of cost and Financial Accounts
54	numericals
55	numericals
56	Revision
57	Revision
58	Revision
59	Revision
60	Revision

# **RPS Degree College, Balana (Mahendergarh)**

## **Lesson Plan**

**Class and Section: B.Com 5th Sem**

**Subject: Accounting For Management (5.03)**

**Name of the Faculty : Ms. Shafali Choudhary**

<b>Lecture</b>	<b>Topics</b>
1	Management Accounting- Nature & Scope
2	Management Accounting- Nature & Scope
3	Management Accounting- Nature & Scope
4	Management Accounting- Nature & Scope
5	Management Accounting- Nature & Scope
6	Management Accounting- Nature & Scope
7	Financial Statement
8	Financial Statement
9	Financial Statement
10	Financial Statement
11	Financial Statement
12	Financial Statement
13	Methods of Financial Analysis
14	Methods of Financial Analysis
15	Methods of Financial Analysis
16	Methods of Financial Analysis
17	Ratio Analysis
18	Ratio Analysis
19	Ratio Analysis
20	Ratio Analysis
21	Ratio Analysis
22	Ratio Analysis
23	Ratio Analysis
24	Ratio Analysis
25	Ratio Analysis
26	Ratio Analysis
27	Ratio Analysis
28	Ratio Analysis
29	Cash Flow Statement
30	Cash Flow Statement
31	Cash Flow Statement
32	Cash Flow Statement
33	Cash Flow Statement
34	Cash Flow Statement
35	Cash Flow Statement
36	Cash Flow Statement
37	Cash Flow Statement
38	Cash Flow Statement
39	Cash Flow Statement

40	Cash Flow Statement
41	Financial Planning
42	Financial Planning
43	Financial Planning
44	Financial Planning
45	Financial Planning
46	Capital Budgeting
47	Capital Budgeting
48	Capital Budgeting
49	Capital Budgeting
50	Capital Budgeting
51	Capital Budgeting
52	Capital Budgeting
53	Capital Budgeting
54	Capital Rationing
55	Capital Rationing
56	Revision
57	Revision
58	Revision
59	Revision
60	Revision

# RPS Degree College, Balana (Mahendergarh)

## Lesson Plan

**Class and Section:** B.Com 5th Sem

**Subject:** Financial Market Operations (Code: 5.04)

**Name of the Faculty :** Sangeetha B

Lecture	Topics
1	Introduction
2	componenets of financial system
3	financial markets and institutions
4	financial instrumentrs and services
5	Introduction to money market
6	organised money market
7	unorganised money market
8	discount house
9	money market in india
10	Introduction to primary market
11	Gilt-edged securirties
12	corpotate securities
13	capital market instruments
14	intermediaries of NIM
15	Introduction to secondary market
16	Governing body
17	Procedure and factors of stock exchange
18	provision of stock exchnge
19	listing of securities
20	OTCEI and NSE
21	Players of OTCEI
22	Trading mechanism
23	benefits of OTCEI
24	Settlement procedure
25	SEBI introduction
26	guidelines of sebi
27	guidelines of sebi
28	guidelines of sebi
29	guidelines of sebi
30	investors protection
31	redressel of grievances
32	redressel of grievances
33	redressel of grievances
34	redressel of grievances
35	Functionaries on stock exchange
36	stock broker
37	sub broker
38	market makers, jobbers

39	portfolio consultants
40	institutional investors
41	merchant banking
42	general obligations and responsibilities
43	inspection and default
44	SRO
45	Credit rating introduction
46	types of credit rating
47	general obligations and responsibilities
48	provision of credit rating
49	credit rating agencies of india
50	development introduction
51	types of development banks
52	development banks in india
53	development banks in india
54	development banks in india
55	development banks in india
56	mutual fund introduction
57	risk considered while investing in mutual funds
58	structure of mutual fund
59	parties of mutual fund
60	evaluation of mutual fund schemes



# **RPS Degree College, Balana (Mahendergarh)**

## **Lesson Plan**

**Class and Section: B.Com 5th Sem**

**Subject: Entrepreneurship & Small Scale Business (5.05)**

**Name of the Faculty : Ms. Shafali Choudhary**

<b>Lecture</b>	<b>Topics</b>
1	Introduction of subject, Entrepreneur- Meaning, definition, elements, Concept, Evolution
2	Characterstics of Entrepreneur, Functions
3	Types, Difference between Entrepreneur, Managers and Intrapreneur, Problems
4	Entrepreneurship- meaning, Characterstics, entrepreneurial process
5	Need & Importance, Role of Entrepreneur in economic development
6	Entrepreneur vs. self employment, As career option
7	Business environment, Characterstics, Relevant environment, External environment
8	Relationship between Entrepreneurship & Environment, Env't. Scanning, Factors
9	Approaches, Source of information, Techniques
10	Env't. Appraisal, Factors affecting, Problems
11	Large scale Enterprise, Small Scale Business, Scope of small entrepreneurs, Rationale
12	Small Business as a seedbed, Relation of small Business with entrepreneur
13	Importance, Problems
14	Relation, Difference between large & small scale entrepreneur
15	Entrepreneurial Competencies
16	Promotion & development of Entrepreneurship
17	Promotion & development of Entrepreneurship
18	Promotion & development of Entrepreneurship
19	Entrepreneurship Motivation
20	Entrepreneurship Motivation
21	Opportunity, elements, Imp. Points
22	sources of ideas, Techniques of idea generation
23	Transformation of idea into opportunity, assessment
24	Divergent thinking, convergent thinking
25	Network marketing
26	Franchising
27	Franchising
28	BPO
29	Setting up New Venture
30	Setting up New Venture
31	Project Report
32	Project Report
33	Project Report
34	Market Survey
35	Market Survey
36	Managerial roles and functions in a small business
37	Managerial roles and functions in a small business
38	Managerial roles and functions in a small business
39	Production and Operations Management

40	Production and Operations Management
41	Production and Operations Management
42	Managing business growth
43	Managing business growth
44	Managing business growth
45	Managing business growth
46	Managing business growth
47	Managing business growth
48	Managing business growth
49	Issues in Small Business Marketing
50	Issues in Small Business Marketing
51	Issues in Small Business Marketing
52	Incentives and subsidy
53	Taxation benefit to small scale Industries under Income Tax Act, 1961
54	Taxation benefit to small scale Industries under Central Excise
55	SIDO, NSIC
56	SISI, DIC
57	SIDBI, SSIB, IPICOL
58	IDCOL, OSIC, SFCs, SIDCS
59	Revision
60	Revision



# RPS Degree College, Balana (Mahendergarh)

## Lesson Plan

2020-21(Odd Semester)

**Class and Section:** B.Com 5th Sem

**Subject:** INTERNATIONAL TRADE(Code: 5.06(i))

**Name of the Faculty :** KALPANA YADAV

Lecture	Topics
1	International business- intro,features,approaches,process and challenges
2	International trade vs business
3	Problems of developing countries related to International trade
4	International business environment
5	International business environment
6	International business environment
7	Risks in International business
8	Risks in International business
9	Risks in International business
10	Globalisation
11	Globalisation
12	Globalisation
13	Modes of entry into international business
14	Modes of entry into international business
15	Modes of entry into international business
16	FDI
17	FDI
18	MNCs
19	MNCs
20	Fixed and Flexible exchange rate system
21	Determination of exchange rate under both systems
22	Factors affecting Exchange rate
23	Mint par theory
24	Purchase powerparity theory
25	Balance of payment theory
26	BOP- intro,features,components
27	Causes of disequilibrium in BOP
28	Measures to correct adverse BOP
29	Absolute advantage theory
30	Comparative cost advantage theory
31	Factor Proportion theory
32	PLC theory
33	Control mechanism for international business
34	Control mechanism for international business

35	WTO
36	WTO
37	IMF
38	IMF
39	World bank
40	World bank
41	International Marketing-intro, benefits
42	Evaluation matrix
43	International marketing mix
44	New product development in international markets
45	International product strategies
46	Pricing decisions
47	International promotion mix
48	International promotion mix
49	Physical distribution
50	Distribution channels in international marketing
51	Distribution channels in international marketing
52	Factors affecting channels of distribution
53	International logistic management
54	International logistic management
55	Revision
56	Revision
57	Revision
58	Revision
59	Revision
60	Revision