

Sarla Memorial Govt. Girls College, Safidon
Tentative Lesson Plan for Odd Semester (2025-26)

Name: - Neha
Class: - B.Com. 5th Semester

Designation: Assistant Professor
Subject: Cost Accounting

S. N.	Dates	Topics
1.	1 Aug to 2 Aug	Cost accounting: Nature, scope, principles and functions; cost concepts, Classification of cost
2.	4 Aug to 9 Aug	Methods and techniques of cost accounting, advantages and limitations, installation of costing system, role of cost accountant
3.	11 Aug to 16 Aug	Material cost: material planning, purchase cycle, storage and issue of material
4.	18 Aug to 23 Aug	Material or Inventory control: Concept, objectives and techniques; treatment of material losses
5.	25 Aug to 30 Aug	Material or Inventory control: Pricing of material issue and its methods
6.	01 Sep to 06 Sep	Labour cost: Composition and control procedure, Concept and treatment of labor turnover, overtime, idle time, fringe benefits
7.	08 Sep to 13 Sep	Wage payment system: methods of wage payment: time rate, piece rate, incentive schemes of wage payment
8.	15 Sep to 20 Sep	Accounting for Overhead, Classification and collection of overheads, Treatment of different overhead items
9.	22 Sep to 27 Sep	Allocation, Apportionment and absorption of overheads
10.	29 Sep to 30 Sep	Under and over Absorption of overheads
11.	01 Oct to 04 Oct	Unit costing: cost sheet, statement of cost
12.	06 Oct to 11 Oct	Unit costing: Production account, determination of tender price
13.	13 Oct to 18 Oct	Methods of Costing: Job and batch costing
14.	27 Oct to 31 Oct	Process costing: process losses, valuation of work in progress Process costing: joint and by products
15.	03 Nov to 08 Nov	Service costing: Transport costing
16.	10 Nov to 15 Nov	Contract costing: calculation of contract price before completion of contract
17.	17 Nov to 22 Nov	Contract costing: calculation of contract price after completion of contract
18.	24 Nov to 1 Dec	Cost control and cost reduction


Signature of Teacher

Sarla Memorial Govt. Girls College, Safidon
Tentative Lesson Plan for Odd Semester (2025-26)

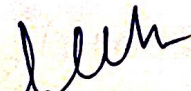
Name: - Neha

Class: - B.Com. 5th Semester

Designation: Assistant Professor

Subject: Corporate Secretarial Practices

S. N.	Dates	Topics
1.	1 Aug to 2 Aug	Company Directors –Meaning and need
2.	4 Aug to 9 Aug	Appointment, Duties, Role, Directors Report
3.	11 Aug to 16 Aug	Director Identification Number (DIN). Types of Directors
4.	18 Aug to 23 Aug	Role of CEO, Non- Executive Directors, Independent Director
5.	25 Aug to 30 Aug	Auditor-Appointment, Duties, Rights & Powers, Audit report.
6.	01 Sep to 06 Sep	Secretarial Duties – Before, During and after company meeting
7.	08 Sep to 13 Sep	Types of Company meeting, – Statutory meeting Annual General Meeting, Extra-Ordinary Meeting
8.	15 Sep to 20 Sep	Meeting of boards of directors; Meeting Procedures: Notices, agenda, Chairman, Quorum& Proxy
9.	22 Sep to 27 Sep	Class Meetings; Creditors Meetings; Preparation of Notices and Agenda, Papers; Procedure for Passing of Resolutions by Postal Ballot
10.	29 Sep to 30 Sep	Voting through Electronic Means; Conducting a Poll and Adjournment of a Meeting
11.	01 Oct to 04 Oct	Company Reports: Various types of reports
12.	06 Oct to 11 Oct	Secretarial Duties with regard to payment of dividend, Interest, Charges & penalties.
13.	13 Oct to 18 Oct	Winding up of a Company – Procedure,& Statutory Provisions,
14.	27 Oct to 31 Oct	Secretarial role in winding up of a company
15.	03 Nov to 08 Nov	Dematerialisation – Need and Importance, Secretarial Duties
16.	10 Nov to 15 Nov	Procedures, Participants, Concept, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS.
17.	17 Nov to 22 Nov	Listing of securities – Procedure, Advantages, Secretarial Duties
18.	24 Nov to 1 Dec	Scripts –Types, Online securities Trading

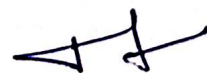

Signature of Teacher

Lesson Plan for the Session 2025-2026 (Odd Semester)

Name of Teachers Mr. Manjeet Singh

Class & Subject: B.Com V Semester (Commerce) Industrial & Labour Laws

Sr.No	Dates & Week No.	Topic
1	August 1-2 (1)	Introduction to Labour Laws in India,
2	August 4-9 (2)	Classification of labour laws
3	August 11-14 (3)	Fundamental Rights & Industrial Relations
4	August 18-23 (4)	New Labour Codes, Code of Wages
5	August 25-30 (5)	Code on Social Security, Industrial Relations Code
6	September 1-6 (1)	Occupational safety, Health & Working Condition Code
7	September 8-13 (2)	The Factories Act 1948, Test
8	September 15-20 (3)	The Contract Labour Act 1970
9	September 24-27 (4)	The Industrial Dispute Act 1947
10	September 29-30, October 1-4 (1)	The Trade Union Act 1926, Test
11	October 6-11 (2)	The Payment of Wages Act 1936
12	October 13-18 (3)	The Minimum Wages Act 1948
13	Vacations	Vacations
14	October 27-31 (5)	Payment of Bonus Act 1965
15	November 3-8 (2)	The Employees State Insurance Act 1948, Test
16	November 10-15 (3)	The Employees Provident Fund 1952
11	November 17-22 (4)	The Payment of Gratuity Act 1972
18	November 24-29 (5) 1 Dec.	Shram Suvidha Portal, ESIC, EPFO Portal



Sarla Memorial Govt. Girls College, Safidon

Lesson plan for even Semester (2025-2026)

Name:- **SEEMA GUPTA**

Designation:- **Asstt Professor**

Class:- **B.Com V Sem**

Subject:- **Goods & Service Tax.**

Date	Topics
1 Aug to 2 Aug	Tax Structure in India, Overview of GST, Types, Importance.
4 Aug to 9 Aug	Registration of GST.
11 Aug to 16 Aug	Taxable Event & Scope of Supply under GST.
18 Aug to 23 Aug	Levy & Collection of Tax.
25 Aug to 30 Aug	Small Taxable persons - Exemptions & Composition Scheme.
1 Sep to 6 Sep	Time & Place of Supply.
08 Sep to 13 Sep	Value of Taxable Supply.
15 Sep to 20 Sep	Input Tax Credit - Conditions Under GST.
22 Sep to 27 Sept	Tax Invoice - Types, Process.
29 Sept to 4 Oct	Debit & Credit Notes.
6 Oct to 11 Oct	GST Returns, Assessment & Audit.
13 Oct to 18 Oct	Payment of TAX.
3 Nov to 8 Nov	Offences & Penalties.
10 Nov to 15 Nov	Appeals & Revision.
17 Nov to 22 Nov	Practical Exposure to GST - Online GST Registration.
24 Nov to 29 Nov	Payment of GST, Types of GST Return, Generating E-way Bills.

Seema Gupta,
Asstt Professor
Deptt of Commerce