**Lesson Plan for the session 2021-22 (odd semester)**

**Dr. Suman Devi (Assistant Professor in Commerce)**

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| **Month**  | **B.com 2nd****(Business Law-1)** | **B.com 1st****(Financial Accounting-1)** | **B.com 1st(Principal of Management)**  | **Computer Practical of M.com** | **B.com 3rd (Income Tax-1)** |
| October | Introduction of M. Law, Contract Law/Act, Valid Contract, Offer, Acceptance, Free Consent of contract.  | Meaning and scope of Accounting, Basic Accounting Terms. | Delegation of Authority, Decentralisation and CentralisationStaffing : meaning, features, scope, revision. | Leave application to chairperson in MS-word. Practice. | Introduction and Important definitions |
| November | Capabilities of a person for valid contract, Legality object, discharge of contract, Remedies for breach of a contract, class test etc. Revision.  | Accounting principles, Accounting Standards, Accounting Equations, Double entry system, Recording of accounting transaction etc. | Directing, elements of directing, Motivation meaning and features, types and scope.  | Letter head of a company with sales report, practice on system. | Scope of total income; Residence and Tax Liability, Income which does not form part of total Income |
| December | Quasi contract, Constrctive contract, Indeminity and Guarantee, Contact of Bailment, and Pledge, Contract of Agency, Revission. | Trial balance, Error and their Rectification, Capital and Revenue, Depreciation, provision and reserves.  | Approaches of motivations, class test, revision. | Make a circular to the shareholders of AGM( using mail merge), Write a letter to customer congratulating them for birthday ( mail merge). | Salaries, Income from House Property, Profit and Gains of Business or Profession |
| January | Sale of Goods Act 1930, Consumer Protection Act, 1986. | Final accounts, Accounts for Non-Profit Organizations’, Insurance Claims, Consignment accounts, Joint venture etc. | Controlling: meaning and process. Techniques for controlling. | Make a PPT | Capital Gains and Income from other sources, Clubbing and Aggregation of Income |
| February | Revision | Revision | Revision | Practice on computer system | Provision regarding Set-off and Carry Forward of losses, Rivisions |