**Government College, Alewa (Jind)**

**ODD Semester LESSON PLAN for session 2025-26 w.e.f. 25.09.2025**

Name of the Assistant Professor: Gorav Bansal

Department: Commerce

1. **Class. : B.Com. 5th Semester**

**Subject: Goods & Services Tax (B23-COM-502)**

| **Month** | **Name of Topics** |
| --- | --- |
| September | Input tax credit & tax invoice: Eligibility conditions, Apportionment of credit, blocked credits;  Practical Exposure to GST: Online GST registration demonstration; |
| October | Tax credit in respect of capital goods and in special circumstances, transfer of input credit (input service distribution); Doctrine of unjust enrichment; Reverse charge mechanism; Job work tax invoice; Credit and debit notes; E- Way bills.  Practical Exposure to GST: Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger;  **Assignments** |
| November | Miscellaneous and special provisions: GST returns – types of returns, monthly returns, annual returns and final return – due dates for filing of returns final assessment; Accounts and audit under GST, payment of tax; Appeals, offences & penalties.  Practical Exposure to GST: Types of GST returns, Annual Return and Reconciliation Statement, Filing a refund application, Generating E-way bills  **Mid – term Examinations** |

1. **Class. : B.Com. 3rd Semester**

**Subject: Corporate Accounting- I (B23-COM-301)**

| **Month** | **Name of topics** |
| --- | --- |
| September | Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; |
| October | Dividend on shares; Redemption of preference shares. Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.  **Assignments** |
| November | Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.  **Mid- term Examinations** |

1. **Class. : B.Com. 3rd Semester**

**Subject: Business Economics (B23-COM-304)**

| **Month** | **Name of topics** |
| --- | --- |
| September | Nature and scope of business economics, Importance of economics in business decisions. Basic Economic Concepts; Marginal analysis. Nature of demand function |
| October | Law of demand, shifts in demand curve, factors influencing demand. Elasticity of demand: price, income and cross. Consumer’s equilibrium: Cardinal Utility Approach, Ordinal Utility approach.  Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition.  **Assignments** |
| November | Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships. Employment theory, classical employment theory; Keynesian theory of employment. Money definition and its functions.  Macro Economics: concept, nature and scope. Circular flow of income (four core sectors). National income concepts (an overview) – GNP, GDP, NNP, NDP. Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control.  **Mid - term Examinations** |

1. **Class. : B.A. 1st Semester (MDC)**

**Subject: Business Organisation (B23-COM-106)**

| **Month** | **Name of topics** |
| --- | --- |
| September | Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana. |
| October | Organisational objective setting: Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of the business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.  **Assignments** |
| November | Decentralization and Delegation: Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations„ interface.  Motivation- meaning, importance and factors affecting motivation; Leadership meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.  **Mid - term Examinations** |