

GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024- 2025

Name of Assistant/Associate Professor: Mirnal

Class & Sem.: B.Com Subject: Auditing

Months	Topics/Chapters to be Covered
Jan 2025	Auditing:- Meaning, objectives, importance and types of Auditing Audit Process:- Internal control, internal check and internal audit, audit -programmes
Feb 2025	Audit Procedure:- Routine checking, vouching, verification and valuation of assets and liabilities Assignment or Test
March 2025	Audit of Public Company:- Qualification, Appointment of company Auditors, their powers, Audit of depreciation and reserves, Divisible profits and dividends
April 2025	Audit Report and Investigation Audit Report:- Meaning objectives, contents and types Investigation:- Meaning, Nature and objectives. Assignment or Test Revision


Signature of Asst/Asso. Professor

GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024- 2025

Name of Assistant/Associate Professor: Mirnal

Class & Sem.: B. Com VIII Subject: Cost Accounting

Months	Topics/Chapters to be Covered
Jan 2025	Process Costing $\rightarrow$ Meaning, Uses, Preparation of process account, Treatment of Normal Wastage, Abnormal wastage, Abnormal effectiveness, Treatment of opening and closing stock Joint-Product and By-Product: Main methods of apportionment of Joint cost. Inter process profit.
Feb 2025	Contract Costing $\rightarrow$ Meaning, Main features, preparation of contract account, Escalation clause, contract near completion, cost plus contract, job and batch costing Assignment and Test Budgetary Control $\rightarrow$ Meaning of budget and budgetary control
March 2025	Budgetary Control $\rightarrow$ Limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budget, performance budgeting, zero based budgeting Standard Costing $\rightarrow$ Meaning, limitations, standard cost, budgeted cost, cost variances, Direct material and direct labour.
April 2025	Marginal Costing and Profit Planning $\rightarrow$ Marginal Costing, Absorption costing, Marginal cost, BEP Analysis, Key Factor, BE chart, concept of decision Making and step involved, Sale Price, Make or buy Decisions. Assignment and Test Revision

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GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024- 2025

Name of Assistant/Associate Professor: Mirnal

Class & Sem.: B.Com Tst Subject: Advance Financial Accounting

Months	Topics/Chapters to be Covered
Feb Jan 2025	Partnership Account - Definition and Features, Partner's capital and current Accounts, Profit and Loss Appropriation Account, Treatment of Goodwill in Partnership Accounts, change in Profit sharing Ratio, Admission of a partner, Retirement of a partner, Death of a Partner.
March Feb 2025	Dissolution of Partnership including Garner vs Murray excluding Gradual Realization, Branch Accounts and Defunctual Accounts Assignment or Test
April March 2025	Hire:- Purchase and Instalments Excluding Hire Purchase Trading Account, Royalty Accounts Assignment Computerized Accounting
May April 2025	Computerized Accounting, Generating Reports by using computerized Accounting - Cash Book, Ledger Accounts, Trial Balance, P/L Account, Balance sheet Test and Revision


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GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024- 2025

Name of Assistant/Associate Professor: Mirnal

Class & Sem.: B.Com Subject: Bus. Reg. Framework - II

Months	Topics/Chapters to be Covered
Jan 2025	<u>Indian Partnership Act:- Nature of Partnership firm, test of partnership, Duties and Rights of partners, Relations of partners to third parties, Registration of Firm.</u> <u>Dissolution of Firm:- Modes of dissolution, consequences of dissolution of firm.</u>
Feb 2025	<u>Negotiable Instruments Act:-</u> <u>Negotiable Instrument an Introduction Promissory notes, Bills of exchange, cheques, Discharges of parties and Liabilities, Discharge of Negotiable instruments, Presentment of Negotiable Instruments Negotiation</u> <u>Assignment or Test</u>
March 2025	<u>Sales of Goods Act:-</u> <u>Introduction, Formation of contract, conditions and warranties, Transfer of properties or ownership, Performance of contract - Delivery and Payment, Rights of Unpaid seller.</u>
April 2025	<u>RTI Act:-</u> <u>Features, rights and importance</u> <u>Assignment or Test</u> <u>Revision</u>

Signature of Asst/Asso. Professor