

## Lesson Plan for Even Semester of Academic Session 2023-24

(01 January 2024 to 30 April 2024)

Dr. Rakesh Kumar, Assistant Professor Commerce, Govt. College for Girls Nacholi, Faridabad

Class	Subject	Syllabus to be covered during the months of January 2024 to April 2024			
		January 2024	February 2024	March 2024	April 2024
<b>B.Com 6<sup>th</sup> Semester</b>	Taxation Law-II	Rebate and Relief of Tax; Assessment of Individuals; Assessment of Hindu Undivided Family (HUF);	Assessment of Firms; Income Tax Authorities; Return of Income; Assessment Procedure;	TDS/TCS; Advance Payment of Tax; Recovery and Refund of Tax; Appeals and Revision;	Penalties under Income Tax; Offences and Prosecutions; <b><i>Class Tests, Revision and Preparation for Examination</i></b>
<b>B.Com 6<sup>th</sup> Semester</b>	GST and Customs Law	Tax Structure in India; Overview of GST; Administration of GST; Taxable Event and Scope of Supply under GST;	Levy and Collection of Tax Small Taxable Persons: Exemptions and Composition Scheme; Time of Supply; IGST Act, 2017 Nature of Supplies: Interstate and Intrastate; Place of Supply; Value of Taxable Supply; Input Tax Credit	Registration; Tax Invoice, Credit and Debit Notes; Returns, Assessment and Audit; Payment of Tax; Basics of Customs Duty Types of Custom Duties; Levy and Assessment of Customs Duty;	Procedure of Importation; Procedure of Exportation; Export Promotion Schemes; <b><i>Class Tests, Revision and Preparation for Examination</i></b>

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<b>B.Com 6<sup>th</sup> Semester</b>	International Marketing	International Marketing- An Introduction;	International Marketing Environment; Foreign Market Selection and Entry Modes; Product Planning for International Markets; International Product Life Cycle; Marketing Research and Information; Branding, Packaging and Labelling; International Pricing;	International Price Quotations and Payment Terms; International Distribution: Management of Distribution Channels; Channel Conflict; Selection and Appointment of Foreign Sales Agents; Export Procedure and Documentation	Methods of International Product Promotion: Direct Mail, Sales Literature, Trade Fairs and Exhibitions; International Advertising and Media Strategy; Web Marketing; <b><i>Class Tests, Revision and Preparation for Examination</i></b>
<b>B.Com 4<sup>th</sup> Semester</b>	Corporate Accounting- II	Amalgamation of Companies; Internal Reconstruction;	Accounts of Holding Companies	Liquidation of Company; Financial Reporting for Financial Institutions; Accounts of Banking Companies	Accounts of Banking Companies (Continue); <b><i>Class Tests, Revision and Preparation for Examination</i></b>
<b>B.Com 4<sup>th</sup> Semester</b>	Business Regulatory Framework- II	Indian Partnership Act, 1932	Negotiable Instruments Act, 1881	Sale of Goods Act, 1930; Contract of Sale; Conditions and Warranties; Performance of the Contract - Delivery and Payment; Unpaid Seller;	Suits for Breach of Contract; Right to Information Act, 2005; <b><i>Class Tests, Revision and Preparation for Examination</i></b>

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<b>B.Com 4<sup>th</sup> Semester</b>	Secretarial Practices	Introduction to Company Secretary; Formation of a Company and Secretary; Issue and Allotment of Shares	Share Certificates, Share Warrant and Stock; Calls on Shares, Forfeiture of Shares and Reissue of Forfeited Shares; Transfer and Transmission of Shares;	Company Meetings; Requisites of a Valid Meeting; Meetings of the Shareholders and Secretarial Function; Meetings of the Board of Directors and Secretarial Work;	Motions and Resolutions; Voting and Proxy; <b><i>Class Tests, Revision and Preparation for Examination</i></b>
<b>B.Com 2<sup>nd</sup> Semester</b>	Financial Accounting- II	Hire Purchase and Instalment Payment Systems	Branch Accounts; Departmental Accounts	Dissolution of Partnership Firm; Amalgamation and Sale of Partnership Firm to a Company;	Joint Venture Accounts; Royalty Accounts <b><i>Class Tests, Revision and Preparation for Examination</i></b>
<b>B.Com 2<sup>nd</sup> Semester</b>	Business Environment	Business Environment – An Introduction (Concept and Components); Analysis and Importance of Business Environment; SWOT Analysis; Trends in National Income;	Trends in Saving and Investment; Trends in Industrial Development; Balance of Trade and Balance of Payments;	Problem of Unemployment in India; Regional Imbalances; Inflation; Parallel Economy; Industrial Sickness; Monetary Policy of India;	Fiscal Policy of India Industrial Policy; Privatisation in India; <b><i>Class Tests, Revision and Preparation for Examination</i></b>

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