**PG. GOVT COLLEGE FOR GIRLS, SECTOR-42, CHANDIGARH**

**Teaching Plan Session Odd Semester**

**(2018-19)**

**Class:** B.Com II (A & B) **Name of the Teacher:** Dr. Gundeep Kaur Virk

**Subject:** Goods and Services Tax **Period:** 6th and 7 th

**Paper:** BCM 306  **Room No:** 303 & 203

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| **Sr. No.** | **Date From** | **Date Upto** | **Topics to be covered** |
|  | **(For ongoing classes)** | |  |
| Week 1 | July 24, 2018 | July 28, 2018 | **-** |
| Week 2 | July 30, 2018 | August 4, 2018 | Tax Structure in India. Direct and Indirect Taxes. |
| Week 3 | August 6, 2018 | August 11, 2018 | Overview of Goods and Services Tax. |
| Week 4 | August 13, 2018 | August 18, 2018 | Implementation of GST. Reasons for GST introduction Pros and cons of GST. |
| Week 5 | August 20, 2018 | August 25, 2018 | Registration procedure under GST, CGST/ SGST Act, 2017. |
| Week 6 | August 27, 2018 | September 1, 2018 | Classes of officers under GST, their appointment and powers. Levy and collection of CGST/ SGST; |
| Week 7 | September 3, 2018 | September 8, 2018 | Composition Levy Scheme. Time and Value of supply. |
| Week 8 | September 10, 2018 | September 15, 2018 | Valuation in GST (basics). Tax invoice, credit and debit notes. |
| Week 9 | September 17, 2018 | September 22, 2018 | GST Portal: GST Eco system, GST Suvidha Provider. |
| Week 10 | September 24, 2018 | September 29, 2018 | Input tax credit. |
| Week 11 | October 1, 2018 | October 8, 2018 | Prosecution and Appeals under GST. |
| **MID SEMESTER EXAMINATION (October 11, 2018 to October 17, 2018)** | | | |
| Week 12 | October 20, 2018 | October 27, 2018 | IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce. |
| Week 13 | October 29, 2018 | November 3, 2018 | Levy and collection of IGST. Power to grant exemption from tax. Place of supply under IGST. |
| Week 14 | November 5, 2018 | November 10, 2018 | Returns under GST. Refund of tax. |
| Week 15 | November 12, 2018 | November 17, 2018 | Offences and Penalties under GST. |
| Week 16 | November 19, 2018 | November 22, 2018 | Revision |
| Week 17 | November 26, 2018 | December 1, 2018 | Revision |

**PG. GOVT COLLEGE FOR GIRLS, SECTOR-42, CHANDIGARH**

**Teaching Plan Session Odd Semester**

**(2018-19)**

**Class:** M.Com II  **Teacher’s Name:** Dr. Gundeep Kaur Virk

**Period:** 4th **Subject:** Business Performance Measurement

**Paper:** MC. 301  **Room No:** 204

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| **Sr. No.** | **Date From** | **Date Upto** | **Topics to be covered** |
|  | **(For ongoing classes)** | |  |
| Week 1 | July 24, 2018 | July 28, 2018 | **-** |
| Week 2 | July 30, 2018 | August 4, 2018 | Product Costing in price estimates and Profit Management. |
| Week 3 | August 6, 2018 | August 11, 2018 | Techniques to measure and enhance profitability and quality of products and services. |
| Week 4 | August 13, 2018 | August 18, 2018 | Activity Based Costing and Activity Based Management |
| Week 5 | August 20, 2018 | August 25, 2018 | Target and Kaizen costing, Benchmarking. |
| Week 6 | August 27, 2018 | September 1, 2018 |  |
| Week 7 | September 3, 2018 | September 8, 2018 | Environmental costing.  Flexible Budgeting and Activity Based Budgeting. |
| Week 8 | September 10, 2018 | September 15, 2018 | Setting of performance goals and incentives; The use of diagnostic tools and control systems to achieve the goals. |
| Week 9 | September 17, 2018 | September 22, 2018 | Strategic Profitability Analysis |
| Week 10 | September 24, 2018 | September 29, 2018 | Measuring performance using Economic Value Added (EVA) methodology; Comparison between Return on Investment (ROI) and EVA methodology of measuring performance. |
| Week 11 | October 1, 2018 | October 8, 2018 | Revision. |
| **MID SEMESTER EXAMINATION (October 11, 2018 to October 17, 2018)** | | | |
| Week 12 | October 20, 2018 | October 27, 2018 | Measurement of Corporate Performance through Balanced Scorecard and its value creation potential; Rationality behind balance score card; Performance dimensions of the balance score card. |
| Week 13 | October 29, 2018 | November 3, 2018 | Throughput Accounting and its comparison with Activity Based Costing. |
| Week 14 | November 5, 2018 | November 10, 2018 | Information Systems aspects of management control; Control-needs of Information flow, and its consolidation in multi-locational setting; Management Control System and its applications. |
| Week 15 | November 12, 2018 | November 17, 2018 | Responsibility Accounting - Meaning and Methodology, types of responsibility centres, organizational structure of responsibility centres. |
| Week 16 | November 19, 2018 | November 22, 2018 | Objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing. |
| Week 17 | November 26, 2018 | December 1, 2018 | Revision |

**PG. GOVT COLLEGE FOR GIRLS, SECTOR-42, CHANDIGARH**

**Teaching Plan Session Odd Semester**

**(2018-19)**

**Class:** B.Com III (B)  **Teacher’s Name:** Dr. Gundeep Kaur Virk

**Period:** 3rd **Subject:** Income Tax Laws

**Paper:**  **Room No:** 306

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| **Sr. No.** | **Date From** | **Date Upto** | **Topics to be covered** |
|  | **(For ongoing classes)** | |  |
| Week 1 | July 24, 2018 | July 28, 2018 | **-** |
| Week 2 | July 30, 2018 | August 4, 2018 | * Introduction & Definitions * Residence & Tax Liability (Basis of Charge). |
| Week 3 | August 6, 2018 | August 11, 2018 | * Residence & Tax Liability (Basis of Charge). * Profits and Gains of Business and Profession including Depreciation. |
| Week 4 | August 13, 2018 | August 18, 2018 | * Agricultural Income & its assessment. * Profits and Gains of Business and Profession including Depreciation. |
| Week 5 | August 20, 2018 | August 25, 2018 | * Agricultural Income & its assessment. * Capital & Revenue. * Profits and Gains of Business and Profession including Depreciation. |
| Week 6 | August 27, 2018 | September 1, 2018 | Income from Salaries |
| Week 7 | September 3, 2018 | September 8, 2018 | Continue with Income from Salaries. |
| Week 8 | September 10, 2018 | September 15, 2018 | Continue with Income from Salaries. |
| Week 9 | September 17, 2018 | September 22, 2018 | Continue with Income from Salaries. |
| Week 10 | September 24, 2018 | September 29, 2018 | Continue with Income from Salaries. |
| Week 11 | October 1, 2018 | October 8, 2018 | Income from House Property. |
| **MID SEMESTER EXAMINATION (October 11, 2018 to October 17, 2018)** | | | |
| Week 12 | October 20, 2018 | October 27, 2018 | Capital gains |
| Week 13 | October 29, 2018 | November 3, 2018 | Income from Other Sources. |
| Week 14 | November 5, 2018 | November 10, 2018 | Exempted Incomes. |
| Week 15 | November 12, 2018 | November 17, 2018 | Revision |
| Week 16 | November 19, 2018 | November 22, 2018 | Revision |
| Week 17 | November 26, 2018 | December 1, 2018 | Revision |