

# GOVERNMENT COLLEGE BARWALA (HISAR)

## Lesson Plan (2025-2026) Even Semester

Name: - PANKAJ KUMAR

Subject: - Advanced Accounting (DSC-B2)

Paper Code – C24BCM202T

Maximum Marks :70

Class: B. Com 1<sup>st</sup> Year, 2<sup>nd</sup> Semester Section (A)

Weeks	Dates	Topics
Week 1	12-01-26 to 17-01-26	<b>Partnership Accounts:</b> meaning, nature and Partnership Deed
Week 2	19-01-26 to 24-01-26	Capital account, Fixed capital account and fluctuating capital account
Week 3	27-01-26 to 31-01-26	Profit and loss appropriation account
Week 4	02-02-26 to 07-02-26	Interest on capital and drawing, change in profit sharing ratio
Week 5	09-02-26 to 14-02-26	<b>Reconstitution of Partnership:</b> Admission of partner, sacrifice ratio
Week 6	16-02-26 to 21-02-26	Goodwill and methods of valuation of goodwill
Week 7	23-02-26 to 28-02-26	Admission of partner Practical Questions
Week 8	01-03-26 to 08-03-26	<b>HOLI VACCATION</b>
Week 9	09-03-26 to 14-03-26	Retirement & Death of partner; calculation of gaining ratio
Week 10	16-03-26 to 20-03-26	revaluation account,
Week 11	24-03-26 to 28-03-26	Dissolution of Partnership & Partnership Firm- Insolvency of partners
Week 12	30-03-26 to 04-04-26	Gradual Realisation and Piecemeal Distribution (including Garner v/s Murray Rule)
Week 13	06-04-26 to 11-04-26	<b>Hire Purchase System:</b> Meaning, Features and accounting treatment,
Week 14	13-04-26 to 18-04-26	Calculation of interest, leasing vs. hire purchase. <b>Instalment Payment Systems:</b> Accounting treatment
Week 15	20-04-26 to 25-04-26	<b>Consignment Account:</b> Meaning, features, need and importance
Week 16	27-04-26 to 02-05-26	Preparation of accounts of consignment. Valuation of Losses and Stock.



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**GOVERNMENT COLLEGE BARWALA (HISAR)**

**Lesson Plan (2025-2026) Even Semester**

**Name: - PANKAJ KUMAR**

**Subject: - Goods and Service Tax**

**Paper Code – B COM 603**

**Maximum Marks :70**

**Class: B Com 3<sup>rd</sup> Year, 6<sup>th</sup> Semester**

<b>Weeks</b>	<b>Dates</b>	<b>Topics</b>
Week 1	12-01-26 to 17-01-26	GST: Meaning, Taxable Person
Week 2	19-01-26 to 24-01-26	Registration: Procedure
Week 3	27-01-26 to 31-01-26	Registration: Documents required
Week 4	02-02-26 to 07-02-26	Levy and collection of GST
Week 5	09-02-26 to 14-02-26	Time of supply of goods and services
Week 6	16-02-26 to 21-02-26	Place of supply of goods and services
Week 7	23-02-26 to 28-02-26	Value of taxable supply
Week 8	01-03-26 to 08-03-26	<b>HOLI VACCATION</b>
Week 9	09-03-26 to 14-03-26	Computation of input tax credit and transfer
Week 10	16-03-26 to 20-03-26	Tax invoice credit and debit note
Week 11	24-03-26 to 28-03-26	Various returns to be filed under GST
Week 12	30-03-26 to 04-04-26	Payment of tax
Week 13	06-04-26 to 11-04-26	TDS, Interest Provisions on delayed payment
Week 14	13-04-26 to 18-04-26	Offences and penalties
Week 15	20-04-26 to 25-04-26	Presentation
Week 16	27-04-26 to 02-05-26	Revision



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# GOVERNMENT COLLEGE BARWALA (HISAR)

## Lesson Plan (2025-2026) Even Semester

Name: - PANKAJ KUMAR


Subject: - COUNSELING SKILLS

Paper Code – MCH-434

Maximum Marks: 60

Class: M Com 2<sup>nd</sup> Year, 4<sup>th</sup> Semester

Weeks	Dates	Topics
Week 1	12-01-26 to 17-01-26	Introduction to Counselling- Emergence, Growth, Definition
Week 2	19-01-26 to 24-01-26	Need, Goal
Week 3	27-01-26 to 31-01-26	Role and Characteristics of Counsellor and Counsee
Week 4	02-02-26 to 07-02-26	Difference between Counselling and Psychotherapy, General Principles of Counselling
Week 5	09-02-26 to 14-02-26	Approaches to Counselling- Psycho-analytical (Sigmund Freud Theory)
Week 6	16-02-26 to 21-02-26	Therapeutic (Alfred Adler Theory)
Week 7	23-02-26 to 28-02-26	Behaviouristic (B. F. Skinner Theory), Cognitive (Albert Ellis Model)
Week 8	01-03-26 to 08-03-26	<b>HOLI VACCATION</b>
Week 9	09-03-26 to 14-03-26	Humanistic Approaches (Carl Rogers Approach)
Week 10	16-03-26 to 20-03-26	Counselling Process- 5-D Model, Phases of Counselling Process
Week 11	24-03-26 to 28-03-26	Counselling Environment and Procedure, Core Conditions
Week 12	30-03-26 to 04-04-26	Counsellor's Attitude and Skills of Counselling
Week 13	06-04-26 to 11-04-26	Verbal and Non-verbal Communication Modalities
Week 14	13-04-26 to 18-04-26	Listening Skills, Listening Barriers
Week 15	20-04-26 to 25-04-26	Strategies to Overcome Listening Barriers
Week 16	27-04-26 to 02-05-26	Presentation



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# GOVERNMENT COLLEGE BARWALA (HISAR)

## Lesson Plan (2025-2026) Even Semester

**Name: - PANKAJ KUMAR**

**Subject: - Business Statistics (MIC)**

**Paper Code – C24MIC201T**

**Maximum Marks: 35**

**Class: BBA 1<sup>st</sup> Year, 2<sup>nd</sup> Semester**

<b>Weeks</b>	<b>Dates</b>	<b>Topics</b>
Week 1	12-01-26 to 17-01-26	Meaning and Scope: Origin and development of Statistics
Week 2	19-01-26 to 24-01-26	Importance, Scope of Statistics
Week 3	27-01-26 to 31-01-26	limitation of statistics
Week 4	02-02-26 to 07-02-26	Concept of Statistical population
Week 5	09-02-26 to 14-02-26	Sample. Data Classification and Presentation
Week 6	16-02-26 to 21-02-26	Classification- rules, bases of classification
Week 7	23-02-26 to 28-02-26	Frequency distribution, Presentation: Tabular
Week 8	01-03-26 to 08-03-26	<b>HOLI VACCATION</b>
Week 9	09-03-26 to 14-03-26	Diagrammatic, and Graphical
Week 10	16-03-26 to 20-03-26	Measures of Central Tendency: Concept and objectives of an average, requisites of a measure of central tendency
Week 11	24-03-26 to 28-03-26	Types of averages, mathematical averages, and positional averages applications and limitations
Week 12	30-03-26 to 04-04-26	Measures of Dispersion, Skewness: Concept and objectives and significance of measuring dispersion
Week 13	06-04-26 to 11-04-26	Requisites, absolute and relative measures, Types of measures of dispersion- Range, quartile deviation,
Week 14	13-04-26 to 18-04-26	Mean deviation, Standard Deviation, and Coefficients
Week 15	20-04-26 to 25-04-26	Skewness- Meaning and absolute and relative measures
Week 16	27-04-26 to 02-05-26	Concept of Kurtosis



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**GOVERNMENT COLLEGE BARWALA (HISAR)**

**Lesson Plan (2025-2026) Even Semester**

**Name: - PANKAJ KUMAR**


**Subject: - Goods & Services Tax (VOC-4)**

**Paper Code – C24VOC403T**

**Maximum Marks :35**

**Class: B. Com 2<sup>nd</sup> Year,4<sup>th</sup> Semester**

<b>Weeks</b>	<b>Dates</b>	<b>Topics</b>
Week 1	12-01-26 to 17-01-26	Constitutional framework of Indirect Taxes before GST – Taxation Powers of Union & State Governments
Week 2	19-01-26 to 24-01-26	Major defects in the pre-GST indirect tax structure
Week 3	27-01-26 to 31-01-26	Meaning and key features of GST
Week 4	02-02-26 to 07-02-26	Concept of taxable person
Week 5	09-02-26 to 14-02-26	GST registration – procedure and documents required
Week 6	16-02-26 to 21-02-26	Structure of GST – CGST, SGST, UTGST And IGST
Week 7	23-02-26 to 28-02-26	Role and functions of the GST Council.
Week 8	01-03-26 to 08-03-26	<b>HOLI VACCATION</b>
Week 9	09-03-26 to 14-03-26	Levy and collection of GST
Week 10	16-03-26 to 20-03-26	Time of supply of goods and services
Week 11	24-03-26 to 28-03-26	Place of supply of goods and services
Week 12	30-03-26 to 04-04-26	Value of taxable supply
Week 13	06-04-26 to 11-04-26	Computation and transfer of input tax credit
Week 14	13-04-26 to 18-04-26	Tax invoice, credit and debit notes, Taxability of E-Commerce
Week 15	20-04-26 to 25-04-26	Filing of various returns under GST, Payment of tax including TDS
Week 16	27-04-26 to 02-05-26	Offences, penalties and appeals under GST



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# GOVERNMENT COLLEGE BARWALA (HISAR)

## Lesson Plan (2025-2026) Even Semester

Name: - PANKAJ KUMAR

Subject: - Goods & Service Tax (Lab) (VOC-4)

Paper Code – C24VOC403P

Maximum Marks :35

Class: B. Com 2<sup>nd</sup> Year,4<sup>th</sup> Semester

Weeks	Dates	Topics
Week 1	12-01-26 to 17-01-26	GST Registration Process
Week 2	19-01-26 to 24-01-26	GST Registration Process
Week 3	27-01-26 to 31-01-26	GST Registration Process
Week 4	02-02-26 to 07-02-26	GST Registration Process
Week 5	09-02-26 to 14-02-26	Computation of GST Liability
Week 6	16-02-26 to 21-02-26	Computation of GST Liability
Week 7	23-02-26 to 28-02-26	Computation of GST Liability
Week 8	01-03-26 to 08-03-26	<b>HOLI VACCATION</b>
Week 9	09-03-26 to 14-03-26	Computation of GST Liability
Week 10	16-03-26 to 20-03-26	GST Return Filing Simulation
Week 11	24-03-26 to 28-03-26	GST Return Filing Simulation
Week 12	30-03-26 to 04-04-26	GST Return Filing Simulation
Week 13	06-04-26 to 11-04-26	GST Return Filing Simulation
Week 14	13-04-26 to 18-04-26	Practical File Preparations
Week 15	20-04-26 to 25-04-26	Practical File Preparations
Week 16	27-04-26 to 02-05-26	Viva –Voce Preparations



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