



**AUXILIUM COLLEGE (Autonomous)**

(Accredited by NAAC with A+ Grade with a CGPA of 3.55 out of 4 in the 3<sup>rd</sup> cycle)  
Gandhi Nagar, Vellore – 6.

**DEPARTMENT OF M. Com.**

**LESSON PLAN**

**2020-2021**

WORK DONE (2020 - 2021)  
EVEN SEMESTER.

DATE	CLASSES	NO. OF HRS	SYLLABUS COVERED	REFERENCE BOOKS	TEACHING
4.1.21 to 8.1.21	II M.com I M.com	5 5	Business Environment Introduction, to Business Environment Indirect Taxation Introduction to Taxation, History of Taxation.	Business Environment by Sankar. Business Taxation with GST by Reddy & Hari Prasad Reddy.	bbt Lecture Lecture bbt
11.1.21 to 13.1.21	II M.com I M.com	3 3	Business Environment changing concepts of business environment, Demographic factors. Indirect Taxation. features, elements, characteristics of a taxation.	Business Environment by Sankar. Business Taxation with GST by Reddy & Hari Prasad Reddy	Lecture Lecture
14 <sup>th</sup> Jan 2021 to 17 <sup>th</sup> Jan 2021 - Pongal Holidays					
K. Rupa I - M.com 18 <sup>th</sup> Jan 2021 - 20 <sup>th</sup> Jan 2021 Study Holiday.					
21 <sup>st</sup> Jan 2021 - 29 <sup>th</sup> Jan 2021 Sem Exam.					
18.1.21 to 22.1.21	II M.com	5	Business Environment Financial Systems Banking Functions	Business Environment by Sankar	Lecture
25.1.21, 27.1.21 + 29.1.21	II M.com	3	Business Environment Functions of Commercial banks, credit creation.	Business Environment by Sankar	Lecture

26<sup>th</sup> Jan 2021 Republic day, 28<sup>th</sup> - Government  
Holiday.

# WORK DONE (2020 - 2021)

EVEN SEMESTER

DATE	CLASS	NO. OF HOURS	SYLLABUS COVERED	REFERENCE Books	TEACHING METHODS
1.02.21 to 5.02.21	II M.com	5	Business Environment	Business Environment	Lecture
	I M.com	5	Indirect Taxation Types of Taxes, canons of Taxation	Business Taxation with GST by Reddy & Hari Prasad Reddy	Lecture.
8.02.21 to 13.02.21	II M.com	6	Business Environment Political Environment: Economic Systems.	Business Environment by Sankar	Lecture
	I M.com	6	Indirect Taxation Introduction to GST, Effects, differences b/w present tax structure + GST.	Business Taxation with GST by Reddy & Hari Prasad Reddy.	Lecture
	I M.com	2	Human Rights: HR - meaning, defi nition, origin + development.	Human Rights	Lecture
15.02.21 to 20.02.21	II M.com	6	Business Environment Non-economic environment- factors.	Business Environment by Sankar	Lecture
	I M.com	6	Indirect Taxation GST: strengths, weak- ness, threats, objectives, challen- ges, opportunities, Justifications	Business Taxation with GST by Reddy & Hari Prasad Reddy.	Lecture.
	I M.com	2	Human Rights Elements, kinds of human Rights		Lecture
22.02.21 to	II M.com	6	Business Environment Business Cycle, Inflation + deflation	Business Environment by Sankar	Lecture
	I M.com	6	Indirect Taxation Salient features, Impact, advantages	Business Taxation with GST by Reddy	Lecture

DATE	CLASS	NO. OF HOURS	SYLLABUS COVERED	REFER. BOOKS	TEACHING
24-02-21	I M. Com	2	disadvantages, Impact of GST. Human Rights: Indian Constitution - meaning, definition, features.	Hari Prasad Reddy.	Lecture

25/2/2021

01.03.2021 to 06.03.2021 I CA Examinations

08.03.2021	II M. Com	5	Business Environment Constitutional Environment in India. Preamble of the Constitution.	Business Environment by Sankar	Lecture
to	I M. Com	5	Indirect Taxation: Definition of various terms Goods & Services exempted from GST.	Business Taxation with GST Reddy & Hari Prasad Reddy	Lecture
12.03.2021	I M. Com	2	Human Rights: Fundamental Rights & directive principles Distinctions.		Lecture

K. Deepa

15.03.2021	II M. Com	5	Business Environment Directive principles of State policy, criticisms Fundamentals & direct the principles.	Business Environment by Sankar	Lecture
to	I M. Com	5	Indirect Taxation: Original work, legal Services, Recognised Sports body Supply, Introduction, Meaning Scope	Business Taxation with GST Reddy & Hari Prasad Reddy	Lecture
19.03.2021	I M. Com	2	Human Rights: different writs & Articles		Lecture

K. Deepa

DATE	CLASS	NO. OF HOURS	SYLLABUS COVERED	REFERENCE BOOKS	TEACHING METHOD
22.03.2021 to	II M. Com	6	Business Environment: Legal Environment, Classification of Company MOA, AOA differences, Distinction; MOA + AOA public & pvt Company Partnership & Joint stock Company. Shares & Debentures	Business Environment by Sankar	Lecture
27.03.2021	I M. Com	6	Indirect Taxation: Meaning of Related Person, Impact of Service Job work Time of supply, value (problems Related)	Business Taxation with GST Reddy & Hain Prasad Reddy	Lecture
K. Deepa	I M. Com	2	Human Rights: Universal Declaration of Human Rights. Civil + Political Rights		Lecture
29.03.2021 to	II M. Com	3	Business Environment: Business & culture social satisfaction in India	Business Environment by Sankar	Lecture
31.03.2021	I M. Com	3	Indirect Taxation: provisions relating to GST, ITC-eligibility, conditions, exempt supplies, Appointment of credits, blocked credits, non-availing of ITC, Job work.	Business Taxation with GST Reddy & Hain Prasad Reddy	Lecture
12.04.2021	1.04.2021 to 6.04.2021 Holiday (Easter, Election)				

DATE	CLASS	NO. OF HOURS	SYLLABUS COVERED	REFERENCE BOOKS	TEACHING METHOD
01.04.2021 to 05.05.2021	II M.com	23	Business Environment Social transformation cultural lag.	Business Environment by Sankar	Lecture ppt
	I M.com	20	Indirect Taxation: unrecognised person, linking of assessment, customs Act, + Problems in computing customs duty.	Business Taxation with GST By Reddy & Hari Prasad Reddy	Lecture
	I M.com	12	Human Rights: - United Nations + Human Rights - Human Rights + vulnerable groups.		Lecture
	II M.com	23	Business Environment Privatisation, liberali- sation + globalisation - GATT, WTO, TRIPS, TRIMS.	Business Environment by Sankar	Lecture ppt
			19.04.2021 to 24.04.2021	II CA Exam	
			16.04.2021	- PG Project Viva Voce	

Dr. [Signature] 10/05/21