

# Lesson Plan

## Session 2024-25

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Class: B COM II Semester IIIrd

Subject: B23-COM-302 Income Tax Law-I

Sr. No.	Period	Topics
1.	July 2024	Income tax: Concepts - Assesse,;
2.	August, 2024	Income tax: Concepts - Assesse,;person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management <b>Class Test</b>
3.	September 2024	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property; <b>Assignment 1</b>
4.	October,2024	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.; <b>Assignment 2</b>
5.	November 2024	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes. <b>Class Test</b> Revision of Syllabus

## B. Com1st Year Semester 1st

### B23-COM-101 FINANCIAL ACCOUNTING

Sr. No	Period	Topics
1	July 2024	Financial accounting: Concept, objectives <b>Class test</b>
2	August, 2024	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance. <b>Assignment 1</b>
3	September 2024	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.. <b>Assignment 2</b>
4	October, 2024	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock. Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, <b>Class test</b>
5.	November 2024	Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment. Revision of Syllabus

**Class: B. Com Final year 5<sup>th</sup> Semester.**  
**Subject: BC: 504 Income Tax-1**

<b>Sr. No.</b>	<b>Period</b>	<b>Topics</b>
<b>1</b>	July 2024	Introduction to income tax: concept, tax
<b>2</b>	August, 2024	Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. <b>Class Test 1</b>
<b>3</b>	September 2024	Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income. Heads of income: income from salary, <b>Assignment 1</b>
<b>4</b>	October,2024	House property; profit and gains from business and profession, <b>Assignment 2</b>
<b>5</b>	November, 2024	Capital gains and other sources. Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses. Revision of syllabus  <b>Class Test</b> Revision of syllabus

**B.Com IST Semester 1<sup>st</sup>**

**B23-COM-103 Principal of Business Management.**

<b>Sr. No</b>	<b>Period</b>	<b>Topics</b>
<b>1</b>	July 2024	Introduction to Management: characteristics
<b>2</b>	August, 2024	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts. <b>Class Test</b>
<b>3</b>	September 2024	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. <b>Assignment 1</b>
<b>4</b>	October,2024	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. <b>Assignment 2</b>
<b>5</b>	November 2024	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership Revision of Syllabus

**Class: B. Com IIIrd 6<sup>th</sup> Semester**  
**Subject: BC: 604 INCOME TAX-11**

<b>Sr. No.</b>	<b>Months</b>	<b>Topic</b>
<b>1.</b>	<b>January 2025</b>	Deductions under section 80C to 80U in Computing Total Income. Computation of Total Income and Tax Liability of an Individual  <b>Class Test</b>
<b>2.</b>	<b>February 2025</b>	Assessment of Hindu undivided families, Computation of Total Income and Tax Liability of a Firm and Companies. Income Tax Authorities and their powers  <b>Assignment 1</b>
<b>3.</b>	<b>March 2025</b>	Procedure for Assessment ; Different types of returns Deduction of Tax at Source ;Advance Payment of Tax Recovery of Tax and Refund of Tax  <b>Assignment 2</b>
<b>4.</b>	<b>April 2025</b>	Appeals and Revision Penalties and Prosecutions. DTC: An overview  Revision  <b>Class Test</b>

**Class: B. Com First year 2<sup>nd</sup> semester**  
**Subject: BC: 201 Company Law**

<b>Sr. No.</b>	<b>Months</b>	<b>Topic</b>
<b>1</b>	<b>January 2025</b>	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.  <b>Class Test</b>
<b>2</b>	<b>February 2025</b>	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.  <b>Assignment 1</b>
<b>3</b>	<b>March 2025</b>	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.  <b>Assignment2</b>
<b>4</b>	<b>April 2025</b>	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.  <b>Class Test</b>

**B.Com III<sup>rd</sup> Year , 6th Sem.**  
**Subject: BC-606 Retail Management**

<b>Sr. No.</b>	<b>Period</b>	<b>Topic</b>
<b>1</b>	<b>January 2025</b>	Retail: Meaning, Nature and Scope, Theories and Models in retail, Retail Strategic Planning and Operations Management.  <b>Class Test</b>
<b>2</b>	<b>February 2025</b>	Primary Retailing Strategies (Planning Location of retail Business), Merchandise Planning and Retail Communication, Security Issues in Retailing and Store Design.  <b>Assignment 1</b>
<b>3</b>	<b>March 2025</b>	Store Layout, Organizational Structure in Retail Institutions, Application of Information Technology in Retailing, Foreign Direct Investment in Retail.  <b>Assignment 2</b>
<b>4</b>	<b>April 2025</b>	Retail Store Management, Material handling and Energy Management and Revision of syllabi  <b>Class Test</b>

**B. Com II year 4th semester  
B23-COM-402**

**Income Tax Law-II**

Sr. No.	Period	Topic
<b>1</b>	<b>January 2025</b>	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income. <b>Class Test</b>
<b>2</b>	<b>February 2025</b>	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration <b>Assignment 1</b>
<b>3</b>	<b>March 2025</b>	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax. <b>Assignment 2</b>
<b>4</b>	<b>April 2025</b>	Assessments, defaults and consequences: Types of Assessments (including e-Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques. <b>Class Test</b> Revision