

Tentative Lesson plan
Ms. Savita Rani, Assistant professor of Commerce
Session 2024-25 (odd semester)

Class – B.com 3rd Semester
Subject – Banking and Insurance
Course Code - B23-COM-303

Month	Days	Content
July - 2024	(22 July – 31 July)	Banking: Concept, features, functions, importance and principles of banking
August 2024	(1 August– 15 August)	Evolution of banking in India; Classifications of banks, Credit creation, Banking Regulation Act 1949: Major provisions
	(16 August – 31 August)	Indian Banking System: Features, nationalization of commercial banks and its effects
September 2024	(1 September –15 September)	Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.
	(16 September –30 September)	Insurance: Concept, need and principles of insurance; Insurance and economic development
October 2024	(1 October – 15 October)	Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.
	(16 October –31 October)	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures
November 2024	(1 November – 15 November)	Accident and motor insurance: Policy and claims settlement procedures.
	(15 November – 22 November)	Revision

Course outcome: -

After completing this course, the learner will be able to:

1. know the basics of banking.
2. understand the Indian banking system.
3. understand the principles & regulation of insurance.
4. learn about various types of insurance and claims settlement procedure.



Savita
Savita Rani

Tentative Lesson plan
Ms. Neelam Kumari Dhusia Assistant Professor of Commerce
Session 2024-25 (odd semester)

Class – B.com 3rd Semester
Subject – Corporate Accounting 1
Course Code - B23-COM-301

Month	Days	Content
July - 2024	(22 July – 31 July)	Issue of shares: Concept, types
August 2024	(1 August– 15 August)	Process and procedure (including insider trading); Transfer of shares; DMAT
	(16 August – 31 August)	Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; 15 Dividend on shares; Redemption of preference shares.
September 2024	(1 September –15 September)	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; .
	(16 September –30 September)	Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment..
October 2024	(1 October – 15 October)	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings
	(16 October –31 October)	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction. Overview of income disclosure and computation standards (IDCS);
November 2024	(1 November – 15 November)	Hire purchase and instalment payment system: basic concepts, difference and accounting treatment.
	(15 November – 22 November)	Revision

Course outcome: -

After completing this course, the learner will be able to:

1. Know the accounting for share; understand the procedure of buyback of shares.
2. Know the accounting for profit prior to incorporation and underwriting of shares.
3. Understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. Understand IDCS and preparation of final accounts of companies

Neelam
Ms. Neelam Kumari Dhusia

S. Nishu

Tentative Lesson plan
Ms. Kavita, Assistant professor of Commerce
Session 2024-25 (odd semester)

Class – B.com 2nd Year/ 3rd Year
 Subject – Income Tax

Month	Days	Content
July - 2024	(22 July – 31 July)	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.
August 2024	(1 August– 15 August)	Computation of incomes based on residential status of individuals, HUFs, Company and other persons;
	(16 August – 31 August)	Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions)
September 2024	(1 September –15 September)	Income from house property
	(16 September –30 September)	Revisions
October 2024	(1 October – 15 October)	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions),
	(16 October –31 October)	Capital Gains.
November 2024	(1 November – 15 November)	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.
	(15 November – 22 November)	Revision

Course outcomes: -

After completing this course, the learner will be able to:

1. Understand the necessary concepts of Income Tax
2. determine the impact of residential status on tax liability.
3. determine Tax liability under five heads of income
4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.

Sanjiv

Kavita
 Kavita Kumari