

**Tentative Lesson plan**  
**Dr. Kavita, Assistant professor of Commerce**  
**Session 2024-25 (Even semester)**

**Class – B.com 2<sup>nd</sup> Year**

**Subject – Income Tax**

<b>Month</b>	<b>Content</b>
<b>February 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>March 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>April 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>May 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.

**Course outcomes: -**

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

1. Understand the necessary provisions of Income Tax
2. Determine Tax liability under five heads of income
3. Understand the concepts Assessment and learn how to file the return.

**Tentative Lesson plan**  
**Dr. Kavita Kumari, Assistant professor of Commerce**  
**Session 2024-25 (Even semester)**

**Class – M. Com 1<sup>st</sup> year**

**Subject – Stock Market Operation**

<b>Month</b>	<b>Content</b>
<b>February 2025</b>	Fundamentals of Investment: Concept, investment process; Securities market in India: Primary Market and Secondary Market: defects in working of Indian stock exchanges,
<b>March 2025</b>	Listing and delisting process of securities. Stock market terminologies
<b>April 2025</b>	Indian stock exchanges- BSE, NSE, OTCEI, Overview of foreign stock exchange system
<b>May 2025</b>	Stock market Indices, mutual funds developments
	Revision

**Course outcomes: -**

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

1. Understand Investments and securities market
2. Comprehend about the Stock exchanges functioning and indices.
3. Gain insights on foreign stock exchanges'
4. Understand the mutual funds and development

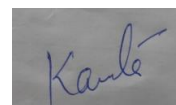
**Class – B.com 3<sup>rd</sup> Year**  
**Subject – Income Tax**

Month	Content
<b>Jan. 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>Feb. 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>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>Apr. 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.
	Revisions

**Course outcomes: -**

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

4. Understand the necessary provisions of Income Tax
5. Determine Tax liability under five heads of income
6. Understand the concepts Assessment and learn how to file the return.



**Kavita Kumari**