

**Tentative Lesson Plan Session 2025-26 Odd Semester**

Name of Teacher:-Ms. Neelam Kumari Dhusia, Asst.Prof of Commerce

Subject: - Corporate accounting-1

Class:-B.com 3<sup>rd</sup> Sem

Month	Days	Content
July 2025	22 July -31 July 2025	Issue of shares: Concept, types, process and procedure (including insider trading);
Aug 2025	1 Aug-15 Aug 2025	Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares;
	16 Aug -31 Aug 2025	Dividend on shares; Redemption of preference shares
Sep 2025	1 Sep- 15 Sep 2025	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.
	16 Sep -30 Sep 2025	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);
Oct 2025	1 Oct-15 Oct 2025	Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction
	16 Oct- 31 Oct 2025	Final accounts of companies: Concept and preparation
Nov 2025	1 Nov 2025-15-Nov 2025	Overview of income disclosure and computation standards (IDCS)
	16 Nov 2025-24 Nov 2025	Revision

**Course Learning Outcomes after completing the course**

The student shall be able to:

CO1: Know the accounting for Share & Debentures.

CO2: Understand the procedure of buyback of shares.

CO3: Prepare fund accounts of companies.

CO4: Understand the accounting treatment for amalgamation of companies.

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Ms. Neelam Kumari Dhusia  
Assistant Professor of Commerce

## LESSON PLAN (2025-26)

Dr. Kavita Kumari

Class: B.Com 3<sup>rd</sup> Semester

Subject: Income Tax

Date	Topics / Activities
22 July – 4 Aug 2025	Unit I – Introduction to Income Tax: Scope, Importance, Key Definitions
5 Aug – 18 Aug 2025	Unit I – Agricultural Income: Meaning, Conditions for Exemption
19 Aug – 1 Sept 2025	Unit I – Residential Status (Resident, Non-Resident, RNOR) & Incidence of Tax Liability
2 Sept – 15 Sept 2025	Unit I – Exempted Incomes (Section 10) → Revision 1 (Unit I) + Test 1
16 Sept – 29 Sept 2025	Unit II – Income from Salaries: Concepts, Allowances, Perquisites
30 Sept – 13 Oct 2025	Unit II – Retirement Benefits; Income from House Property: Annual Value, Deductions → Revision 2 (Unit II) + Test 2
14 Oct – 27 Oct 2025	Unit III – Capital Gains: Concepts, Computation, Exemptions
28 Oct – 10 Nov 2025	Unit III – Profits & Gains from Business/Profession – Scope, Deductions, Depreciation; Unit IV – Income from Other Sources
11 Nov – 22 Nov 2025	Unit IV – Clubbing of Income, Aggregation, Set-off & Carry Forward of Losses, Deductions under Chapter VI-A → Final Revision (Units III & IV) + Test 3

Course outcomes:

- Students will be able to compute taxable income under different heads of income such as Salary, House Property, Business or Profession, Capital Gains, and Other Sources.
- Students will develop the ability to apply various exemptions, deductions, and rebates as per the provisions of the Income Tax Act.
- Students will gain practical knowledge of filing Income Tax Returns (ITR) for individuals and understand basic compliance procedures.
- Students will be able to analyze tax planning opportunities, distinguish between tax evasion and tax avoidance, and apply ethical practices in tax.
- Students will become aware of recent amendments, legal provisions, and the role of income tax in the Indian economy and public finance.

Kavita

Kishu

**Tentative Lesson Plan, Session 2025-2026**

**Faculty Name: Prof. (Dr. Chanchal Verma)**

**Class - B.com 3rd Semester**

**Subject -Banking and insurance, Course Code - B23-COM-102**

Month	Content
July 2025	Banking: Concept, Features, functions, importance and principles of banking; Evolving of banking in India; Classification of Banks; Credit Creation, Banking Regulation Act 1949; Major provisions
August 2025	Indian Banking System; Features, nationalization of commercial banks and its effects; Reserve Bank of India- Functions, control of credit by RBI, power of RBI; Recent trends in India banking system.
September 2025	Insurance: Concept, need and principles of insurance; Insurance and Economic development; Life and general insurance; Principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance
October 2025	Fire Insurance: Concept, principles; Fire Insurance Policy, claims settlement procedure; Marine insurance; Marine Insurance policy and claims settlement procedures;
November 2025	Accident and motor insurance; Policy and Claims settlement procedures and Revision

**Course Learning Outcomes (CLO):**

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 and regulation of insurance.
4. Learn about various types of insurance and claims settlement procedure.

**Principal  
Rajiv Gandhi Govt. College  
Saha (Ambala)**

## LESSON PLAN SESSION (2025-26)

Name of the Teacher: Sh. Kirat Pal.

Designation: Assistant Professor

Class: B.com 2<sup>nd</sup> Year (3<sup>rd</sup> Semester)

Subject Name: Accounting Data Processing

DATE/MONTH	DESCRIPTION	
22 JULY 2024 TO 31 JULY 2024	Laser Creation Creating Single and Multiple Laser Altering Deleting And	
01 AUGUST 2024 -15 AUGUST 2024	Displaying Laser in Washing Cost Centers Interest Calculation Inventory Stock Group Stock Category Stock Item Purchase And	
16 AUGUST 2024 TO 31 AUGUST	Sales Order Processing	
01 SEPTEMBER 2024 TO 15 SEPTEMBER 2024	Godown Location Unit of Measurement BOM Vouchers	
16 SEPTEMBER 2024 TO 30 SEPTEMBER	Concept Accounting and Inventory Vouchers	
01 OCTOBER 2024 TO 15 OCTOBER 2024	Financial Statements Profit and Loss Account	
16 OCTOBER 2024 TO 31 OCTOBER 2024	Balance Sheet Bank Reconciliation Debit and Credit Note	
01 NOVEMBER 2024 TO 15 NOVEMBER 2024	Tally Audit Features Printing Features Management Information System And	
16 NOVEMBER 2024 TO 22 NOVEMBER 2024	Different Reports in Tally	

Course learning outcome:

1. The candidate will understand laser creation budget creation and inventory management
2. Maintain business record with financial statements and other business operations

