

Name - Poajia Sharma

Subject - Income Tax-II

Class :- B.Com 4th Sem

Session - 2024-25


Lesson Plan

February :- Deductions from Gross Total Income :- Deduction (including rebates) applicable to individuals, HUFs and Firms U/S 80C to 80U for computation of total income.

March :- Computation of total income and tax liability of individuals, HUFs and total income & tax liability of firms, Authorities in income tax administration.

April :- 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.

May :- Assessments, defaults and consequences :- Types of Assessments (including e-Assessment), Penalties, offences and Prosecutions, Appeals (including kateels) and Revisions, Tax Planning and saving techniques.


Principal
ICW (Bastara) Ghazipur


A/P in Commerce

Name: Pooja Sharma

Subject: Corporate Accounting

Class: B.Com-4th sem

Session: 2024-25

February

Valuation of Shares, concept, need, factors affecting and methods of share valuation.
Valuation of goodwill

March

Debentures:- Concept, features and types:-
provisions related to issue of debentures,
utilization of deb. capital, role & status of
debenture holders in company, purchase of
own debenture.
Valuation of Debenture:- concept, need, methods

April

Concept and accounting treatment of
Banking companies.
concept and accounting treatment of
insurance companies.

May

Accounts of Holding companies:- Preparation
of consolidated balance sheet with one
subsidiary co., relevant provisions of A/S-21,
Liquidation of Companies:- concept, need,
types, process and accounting treatment.

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Principal
JCW (Bastara) Gharsunda

Sharma
(A/P in Commerce)

Name: Pooja Sharma

Subject: INCOME TAX-II

Class: B.Com 6th sem

Session: 2024-25

January	Deductions under section 80C to 80U in computing total income. Computation of total income and tax liability of an individual and H.U.F.
February	Computation of total income and tax liability of a Firm. Deduction of tax at source; advance payment of tax.
March	Income tax authorities and their powers. Procedure for assessment; different types of returns.
April	Procedure of filing e-return and revised return. Recovery and refund of tax. Penalties and prosecutions; appeals and revision.


Principal
JCW (Bastara) Gharaunda



A/P in Commerce.

Name: Pooja Sharma


Subject: Computerized Accounting System*

Class: B.Com2nd sem

Session: 2024-25

February	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.
March	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.
April	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.
May	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports. Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally.


Principal
JCW (Bastara) Ghareunda


App in Commerce

Name: Pooja Sharma

Subject: BUSINESS ENVIRONMENT

Class: B.Com 6th sem

Session: 2024-25

January	Business environment: concept, components, and importance; environmental and organizational scanning: concept importance & techniques. Public, private and joint sectors in India.
February	Economic systems: capitalist, socialist & mixed economy. Economic planning in India: achievement & failures, planning machinery in India
March	Role of Government: monetary policy, fiscal policy, make in India. Foreign investment: concept, need, types & barrier, multinational corporations in India, globalization of Indian business.
April	Competition Act, Foreign Exchange Management Act. Foreign exchange market: an overview.

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Principal
JCW (Bastara) Ghansunda

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A/P in Commerce