

Govt. College for Women Gharaunda, Bastara (Karnal)

Lesson Plan

Assistant professor – Ms. Pooja Rani

Class: B.Com 4th Semester

Session: 2025–26

Subject: Income Tax Law–II

Month: January

Details of Month:

Unit–I: Deductions from Gross Total Income, Meaning and concept of Gross Total Income, Deductions under Chapter VI-A, Deductions including rebates, Deductions applicable to Individuals and HUFs and Firms under Sections 80C to 80U for computation of total income.

Month: February

Details of Month: Unit–II: Computation of Total Income and Tax Liability, Computation of Total Income of Individuals, Tax liability of Individuals under old and alternate tax regime, Computation of Total Income of HUFs, Tax liability of Firms, Authorities under Income Tax Act

Month: March

Details of Month: Unit–III: Filing of Returns and Advance Payment of Tax, Types of Returns (including online filing of returns), Procedure of filing Income Tax Returns, Advance payment of tax, Deduction of tax at source (TDS) – basic concept, Recovery and refund of tax

Month: April

Details of Month: Unit–IV: Assessments, Defaults and Appeals, Types of Assessments (including e-Assessment), Defaults and consequences, Penalties, offences and prosecutions, Appeals (including Faceless Appeal) and Revisions, Tax Planning and Saving Techniques

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Lesson Plan

Assistant Professor: Ms.Pooja Rani

Class: B.Com 6th Semester

Session: 2025-26

Subject: Business Environment of Haryana

Month: January

Details of Month:

Unit-I: Business Environment & Haryana Economy, Concept and types of Business Environment, Nature, characteristics and problems of Haryana Economy, Concept of Economic Development, Haryana economy since its inception, Income, population, health, nutrition and sex ratio.

Month: February

Details of Month:

Unit-II: Haryana Agriculture:

Nature and cropping pattern, Role of agriculture in Haryana economy, Measures for agricultural development, Crop Insurance: concept and process of MSP determination, FPOs.

Month: March

Details of Month:

Unit-III: Agriculture Credit: Agriculture finance, Concept and types, Credit needs of farmers, Sources of credit: Institutional and Non-institutional, Role of NABARD, Rural indebtedness: Causes, consequences and debt relief measures.

Month: April

Unit-IV: Industrial Growth in Haryana: Role of HSIDC,

Development of Industrial Parks, SEZs and Industrial Corridors in haryana, Sector-wise growth (Automobiles, Pharmaceuticals, Textiles, IT and agriculture-based industries), Industrial problems and challenges, Role of Industrial financial institutions in Haryana.

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Principal
TCW Bastara (Karnal)

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Lesson Plan

Assistant Professor: Ms Pooja Rani

Class: B.Com 2nd Semester

Session: 2025-26

Subject: Company Law

Month: January

Details of Month: Unit-I: Introduction to Company, Company: Concept, characteristics and types, Conversion of private company into public company & vice versa, Incorporation of a company, Legal position of promoters, Pre-incorporation contracts.

Month: February

Unit-II: Memorandum of Association and Prospectus:-Memorandum of Association: Clauses and procedure of alteration, Doctrine of Ultra Vires, Articles of Association: Clauses and alteration, Doctrine of Indoor Management & Doctrine of Constructive Notice, Prospectus: Concept, types, contents and formalities, Red herring prospectus, shelf prospectus, Misstatements in prospectus and remedies.

Month: March

Unit-III: Share Capital: Types, issue and allotment of shares, Reduction of share capital, Board of Directors: Composition, legal position, qualification, appointment, Powers, duties, liabilities and removal of directors, Company Secretary: Role, appointment, duties, liabilities, rights and removal.

Month: April

Unit-IV: Dividend and Winding Up:-Dividend: Types and factors affecting dividend decisions, Legal provisions and dividend practices in India, Winding up of a company: Reasons, modes, procedure and implication.



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Lesson Plan

Assistant Professor: Ms Pooja

Class: B.Com 2nd Semester

Session: 2025-26

Subject: Computerized Accounting System

Month: January

Unit-I: Computerized Accounting System & Introduction to Tally Prime, Concept of Computerized Accounting System, Introduction to Tally Prime, Installation and licensing configurations, Tally Vault password, Security control in Tally Prime, Data backup and restore, Export and import of data, Edit log feature in Tally, Gateway of Tally.

Month: February

Unit-II: Company Creation and Accounting Features, Company creation: Setup features and configuration, Shutting and deleting a company, Ledger creation: Creating single and multiple ledgers, Altering, deleting and displaying ledger, Invoicing, Budgets and Cost Centres, Interest calculations, Inventory management: Stock items, purchase and sales order processing, godowns.

Month: March

Unit-III: Financial Statements and Reporting, Preparation of Profit & Loss Account Balance Sheet, Bank Reconciliation, Debit and Credit Notes, Tally Audit features, Printing features, Management Information System (MIS) and Different reports in Tally.

Month: April

Details of Month:

Unit-IV: Taxation and Payroll in Tally Prime, Income Tax and GST in Tally Prime TDS and TCS, Payroll in Tally, Payroll masters and payroll vouchers, Gratuity, Provident Fund (PF), ESI, Payroll reports, Teaching Methods: Hands-on GST and payroll entries, demonstration of statutory reports.



Kamlesh
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JCW Bastara (Karnu),