

G. C. W. Aharaunda (Bastara), Karnal

Lesson Plan

Name of Assistant Professor:- Pooja Sharma

Session :- (2021-22), Even Semester

Subject :- Income - Tax

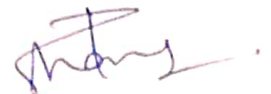
Class :- B. Com - Final, Sem - 6th

Details

For the month of April :- Ded U/S 80C to 80U in computing total income, Computation of total income and tax liability of an individuals and H.U.F, Computation of total income and tax liability of a firm.

For the month of May :- Deduction of tax at source, advancement of tax, Income tax authorities and their powers, Procedure for assessment, different types of returns. Procedure of filing e-return and revised return. Recovery and refund of tax.

For the month of June :- Penalties and Prosecutions, appeals and revision.



Pooja Rani (Sharma)

A/P in Commerce

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Name of Assistant Professor:- Pooja Sharma

Semion :- (2021-22), Even Semester

Subject :- Business Environment

class :- B. Com - final, Sem - 6th.

Details -

For the month of April :- Business Environment :- Concept, components, and importance, environmental scanning: Concept, importance & technique. Public, Private and Joint sector in India, Economic Systems, Economic Planning in India.

For the month of May :-

→ Role of Government :- Monetary Policy, Fiscal Policy, make-in-India.

Foreign Investment :- Concept, need, types & barriers, MNCs in India, globalization of Indian business. Competition Act.

For the month of June :- Foreign Exchange Management Act, Foreign Exchange Market: An overview. Revision.

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G.C.W. Chauranda (Bastara), Karnal

Lesson Plan.

Name of Assistant Professor :- Ms. Pooja Sharma
Session - (2021-22), Even Semester.

Subject :- Corporate Accounting - II

Class :- B.Com - IInd, IVth Sem.

Details

1.) For the month of April :- Valuation of Goodwill,
Valuation of Shares
(Theory + Practicals).

2.) For the month of May :- Liquidation of Companies,
Accounts of holding companies :-
Preparation of Consolidated B/Sheet
with one subsidiary Co, AS-21 (ICAI)

3.) For the month of June :-
→ Accounts of Banking Organizations
- Accounts of Insurance Co.

4.) For the month of July :- Revision



POOJA RANI (SHARMA)

AIP in Commerce

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Lesson Plan

Name of Assistant Professor :- Ms. Pooja Sharma
Session :- (2021-22), Even Semester
Subject :- Business Law
Class :- B.Com - IInd, IVth - Sem

Details

For the month of April :- Negotiable Act 1881 :- Scope, features and types; Negotiation; Crossing and Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932.

For the month of May :- Limited Liability Partnership Act, 2008; Meaning, characteristics of Limited Liability Partnership, incorporation of LLP, Partners and the liability of LLP and Partners accounts, audit and taxation of LLPs, conversion to LLP from firm / Private company / Unlisted Public company, winding up and dissolution of LLP.

For the month of June :- Information Technology Act, 2000, RTI Act, 2005 :- Other provisions.

For the month of July :- Revision

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C.C.W. Aharaunda (Bastara), Karnal

Lesson Plan

Name of Assistant Professor :- Ms. Pooja Sharma

Session :- (2021-22), Even Semester.

Subject :- Advanced Financial Accounting - II

Class :- B.Com-Ist, Sem - IInd

Details.

For the month of April :- Partnership Accounts :-
Characteristics of Partnership -
Partnership deed, Final Accounts,
Adjustment after closing the accounts,
Fixed and fluctuating capital accounts,
Goodwill, J.L.P., change in Profit-sharing ratio.

For the month of May :- Reconstitution of a Partnership Firm :-
Admission, Retirement, death of a Partner,
Dissolution of a partnership firm - Modes
and accounting treatment.

For the month of June :- Branch Accounts :- Dependent branch,
Debitors system, stock and debtor system,
Final Account system, Wholesale Branch,
Higher purchase and instalment purchase
system.

For the month of July :- Revision.

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Pooja Rani (Sharma)
A/P in Commerce.