|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Govt. College, Safidon (Jind)-126112** | | | | | |
| **Session: 2024-25 (Even Semester)** | | | | | |
| **Lesson Plan Class: B.com 6th Sem** | | | | | |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Income Tax-II** | | | | | |
|  |  |  | | |  |
| **Sr. No.** |  | **Months** | | | **Topic** |
| 1 |  | **January** | | | Deduction Under Section 80C to 80U |
| 2 |  |  | | | Computation of Total Income and Tax Liabilities of Individual |
| 3 |  |  | | | Computation of Total Income and Tax Liabilities of HUF |
| 4 |  | **February** | | | Computation of Total Income and Tax Liabilities of Firms |
| 5 |  |  | | | Computation of Total Income and Tax Liabilities of Company |
| 6 |  |  | | | Income Tax Authorities and their Powers |
| 7 |  |  | | | Assessment Procedure |
| 8 |  | **March** | | | Deduction of Tax at Source |
| 9 |  |  | | | Advance Payment of Tax |
| 10 |  |  | | | Recovery of Tax and Refund of Tax |
| 11 |  | **April** | | | Appeals to Different Authorities |
| 12 |  |  | | | Permanent Account Number |
| 13 |  |  | | | Assignment and Test |
| 14 |  |  | | | Penalties |
| 15 |  |  | | | Prosecution |
| 16 |  | **May** | | | Revision and their Provisions |
| 17 |  |  | | | Test and Assignment |
|  |  |  | | |  |
|  |  |  | | |  |
|  |  | |  |  | |
|  |  | |  |  | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Govt. College, Safidon (Jind)-126112** | | | |
| **Session: 2024-25 (Even Semester)** | | | |
| **Lesson Plan M.Com- 4th Sem** | | | |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Corp. Tax Planning** | | | |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **January** | Tax Planning and Tax Management |
| 2 |  |  | Tax Evasion and Tax Avoidance |
| 3 |  |  | Types of Companies and Residential Status of Companies |
| 4 |  | **February** | MAT and Tax on Distributed Profits |
| 5 |  |  | Tax Planning with Reference to Setting up of New Business |
| 6 |  |  | Tax Planning with Reference to Financial Management Decision |
| 7 |  |  | Tax Planning with Reference to Sale of Scientific Research Assets |
| 8 |  | **March** | Make or Buy |
| 9 |  |  | Own or Lease |
| 10 |  |  | Tax Planning with Reference to Employees Remuneration |
| 11 |  |  | Tax Planning with Reference to Receipt of Insurance Commission |
| 12 |  | **April** | Tax Planning with Reference to Distribution of assets at the time of Liquidation |
| 13 |  |  | Double Taxation Relief and Transfer Pricing Provision |
| 14 |  |  | Assignment and Test |
| 15 |  |  | Advance Rulings and Advance Pricing Agreement |
| 16 |  | **May** | Tax Planning with Reference to Business Restructuring |
| 17 |  |  | Slump Sale, Conversion of Company into LLP |
| 18 |  |  | Transfer of Assets between Holding and Subsidiary Companies |
|  | | | |
|  | | | |
| **Govt. College, Safidon (Jind)-126112** | | | |
| **Session: 2024-25 (Even Semester)**  **Lesson Plan M.Com- 4th Sem**  **Name of the Teacher: Dr. Parveen Kumar Subject: Working Capital Management** | | | |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **January** | Concept, Importance and Types of Working Capital (WC) |
| 2 |  |  | Factors Determining WC |
| 3 |  |  | WC Requirement Estimation |
| 4 |  | **February** | Financing of WC and WC Financing Mix |
| 5 |  |  | Dahejia and Tondon Committee Reports |
| 6 |  |  | Chore and Marathe Committee Reports |
| 7 |  |  | Chakravarty and Kannan Committee Reports |
| 8 |  | **March** | Cash Management Models and Cash Cycle |
| 9 |  |  | Cash Concentration Strategies and Disbursement Tools |
| 10 |  |  | Determining the Optimum level of Cash Balances |
| 11 |  |  | Managing Corporate Liquidity and Financial Flexibility |
| 12 |  | **April** | Determining the Appropriate Receivable Policy |
| 13 |  |  | Marginal Analysis and Credit Analysis |
| 14 |  |  | Discriminate and Sequential Analysis |
| 15 |  |  | Inventory Management and Valuation |
| 16 |  | **May** | Inventory Control Techniques and Just in Time |
| 17 |  |  | Assignment and Test |

|  |  |  |  |
| --- | --- | --- | --- |
| **Govt. College, Safidon (Jind)-126112** | | | |
| **Session: 2024-25 (Even Semester)** | | | |
| **Lesson Plan M.Com- 6th Sem** | | | |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Mgt. Accounting** | | | |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **January** | Management Accounting- Scope, Concept and Significance |
| 2 |  |  | Mgt. Accounting Techniques |
| 3 |  |  | Difference between Mgt Accounting Vs Financial Accounting |
| 4 |  | **February** | Difference between Mgt Accounting Vs Cost Accounting |
| 5 |  |  | Management Reporting |
| 6 |  |  | Management Information System |
| 7 |  |  | Analysis of Financial Statement |
| 8 |  | **March** | Techniques of Analysis of Financial Statement |
| 9 |  |  | Cash flow Statement |
| 10 |  |  | Need and Methods of CFS |
| 11 |  |  | Fund Flow Statement |
| 12 |  | **April** | Need and Methods of FFS |
| 13 |  |  | Marginal Costing |
| 14 |  |  | Tools of Marginal Costing |
| 15 |  |  | Marginal Costing Vs Absorption Costing |
| 16 |  | **May** | Budgetary and Budgetary Control |
| 17 |  |  | Methods and Types of Budget |
| 18 |  |  | Essential of Budgetary Control |

|  |  |  |  |
| --- | --- | --- | --- |
|  | | | |
| **Govt. College, Safidon (Jind)-26112**  **Session: 2024-25 (Even Semester)** | | | |
| **Lesson Plan Class: B.com 4th Sem** | | | |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Income Tax-II** | | | |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **January** | Deduction Under Section 80C to 80U |
| 2 |  |  | Computation of Total Income and Tax Liabilities of Individual |
| 3 |  |  | Computation of Total Income and Tax Liabilities of HUF |
| 4 |  | **February** | Computation of Total Income and Tax Liabilities of Firms |
| 5 |  |  | Computation of Total Income and Tax Liabilities of Company |
| 6 |  |  | Income Tax Authorities and their Powers |
| 7 |  |  | Assessment Procedure |
| 8 |  | **March** | Deduction of Tax at Source |
| 9 |  |  | Advance Payment of Tax |
| 10 |  |  | Recovery of Tax and Refund of Tax |
| 11 |  | **April** | Appeals to Different Authorities |
| 12 |  |  | Permanent Account Number |
| 13 |  |  | Assignment and Test |
| 14 |  |  | Penalties |
| 15 |  |  | Prosecution |
| 16 |  | **May** | Revision and their Provisions |
| 17 |  |  | Test and Assignment |
|  |  |  |  |
| **Govt. College, Safidon (Jind)-26112**  **Session: 2024-25 (Even Semester)** | | | |
| **Lesson Plan Class: B.com 4th Sem** | | | |
| **Name of the Teacher: Dr. Parveen Kumar Subject: Financial Literacy** | | | |
|  |  |  |  |
| **Sr. No.** |  | **Months** | **Topic** |
| 1 |  | **January** | Financial Planning |
| 2 |  |  | Financial Products |
| 3 |  |  | Time Value of Money |
| 4 |  | **February** | Management of Spending |
| 5 |  |  | Financial Discipline |
| 6 |  |  | Banking Products |
| 7 |  |  | Debit card and Credit card transactions |
| 8 |  | **March** | Net Banking and UPI |
| 9 |  |  | Digital Wallets |
| 10 |  |  | Security against Ponzi schemes |
| 11 |  | **April** | Investment opportunities |
| 12 |  |  | Insurance Planning |
| 13 |  |  | Life and Non -Life Insurance schemes |
| 14 |  |  | Basic Tax Structure in India |
| 15 |  |  | Personal Tax planning |
| 16 |  | **May** | Exemption and deduction for individual e-filling |
| 17 |  |  | Test and Assignment |
|  |  |  |  |