

# GOVT. COLLEGE BARWALA (HISAR)

## Lesson Plan (2024-2025) Odd Semester

Name: - Pankaj Kumar

Subject: - Computerized Accounting System

Paper Code - B Com 304

Class: - B COM 2<sup>nd</sup> Year (3<sup>rd</sup> Semester)

Section: - All


Weeks	Dates	Topics
Week 1	22/07/24 to 28/07/24	Introduction of Computerized Accounting System
Week 2	29/07/24 to 04/08/24	Introduction of Tally ERP 9
Week 3	05/08/24 to 11/08/24	Installation of Tally ERP9 - Licensing configurations
Week 4	12/08/24 to 18/08/24	Company Creation and Some Features
Week 5	19/08/24 to 25/08/24	Tally Vault Password, Security Control in Tally
Week 6	26/08/24 to 01/09/24	Tally ERP 9 - Splitting Company Data - Backup and Restore
Week 7	02/09/24 to 08/09/24	Accounting : Voucher Entry, Budget, Cost Centre
Week 8	09/09/24 to 15/09/24	Balance Sheet, Profit and Loss account
Week 9	16/09/24 to 22/09/24	Debit note, Credit note, Interest calculation
Week 10	23/09/24 to 29/09/24	Inventory: Stock Item, Sales order, Purchase order, Delivery note, Rejection out
Week 11	30/09/24 to 06/10/24	Computerized Tax Liability Calculation
Week 12	07/10/24 to 13/10/24	Payroll: Salary Accounting - Introduction to Payroll
Week 13	14/10/24 to 20/10/24	Payroll Masters - Payroll Vouchers
Week 14	21/10/24 to 27/10/24	Overtime Payment - Gratuity, Advanced Payroll Transactions
Week 15	28/10/24 to 03/11/24	Diwali Break
Week 16	04/11/24 to 10/11/24	Basic Salary, Overtime, Provident Fund
Week 17	11/11/24 to 17/11/24	Pension, Commission, Bonus, Gratuity, Loan, ESI
Week 18	18/11/24 to 24/11/24	Revision



Signature

Name: Pankaj Kumar

Department of Commerce

  
Principal  
Govt. College,  
Barwala (Hisar)

# GOVT. COLLEGE BARWALA (HISAR)

## Lesson Plan (2024-2025) Odd Semester

Name: - Pankaj Kumar


Subject: - Income Tax - I


Paper Code - B Com 504

Class: - B COM 3rd Year (5th Semester)

Section: - B

Weeks	Dates	Topics
Week 1	22/07/24 to 28/07/24	Basic concepts of Income Tax: Assessee, Person Income; Previous year; Assessment year; Gross total income; Total income;
Week 2	29/07/24 to 04/08/24	
Week 3	05/08/24 to 11/08/24	Agricultural income, Distinction between Capital and Revenue Receipts and Expenditure.
Week 4	12/08/24 to 18/08/24	Advance Tax; Tax deducted at source
Week 5	19/08/24 to 25/08/24	Scope of Total Income; Tax Rates
Week 6	26/08/24 to 01/09/24	Residential Status & Basis of Charge
Week 7	02/09/24 to 08/09/24	Income which does not form part of total income
Week 8	09/09/24 to 15/09/24	
Week 9	16/09/24 to 22/09/24	Tax Management: Tax evasion, Avoidance and Tax planning
Week 10	23/09/24 to 29/09/24	Clubbing provisions and Set Off and Carry Forward of Losses;
Week 11	30/09/24 to 06/10/24	Deductions from Gross Total Income: Deductions in respect of certain payments
Week 12	07/10/24 to 13/10/24	Specific deductions in respect of certain income;
Week 13	14/10/24 to 20/10/24	Rebates and Reliefs
Week 14	21/10/24 to 27/10/24	Income from House Property
Week 15	28/10/24 to 03/11/24	Income from Other Sources.
Week 16	04/11/24 to 10/11/24	Capital Gains
Week 17	11/11/24 to 17/11/24	Diwali Break
Week 18	18/11/24 to 24/11/24	Income from Salary
		Income from Salary
		Profit and Gains of Business or Profession

  
Principal  
Govt. College,  
Barwala (Hisar)

  
Signature  
Name: Pankaj Kumar  
Department of Commerce

# GOVT. COLLEGE BARWALA (HISAR)

## Lesson Plan (2024-2025) Odd Semester

Name: - Pankaj Kumar


Subject: - Banking Law and Practice

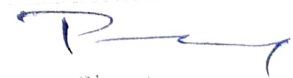
Paper Code – B Com 503

Class: - B COM 3<sup>rd</sup> Year (5th Semester)

Section: - A & B

Weeks	Dates	Topics
Week 1	22/07/24 to 28/07/24	Origin and Evolution of banks - Meaning and definition of banking
Week 2	29/07/24 to 04/08/24	Structure of Indian Banking System - Classifications of banks
Week 3	05/08/24 to 11/08/24	Functions of commercial banks
Week 4	12/08/24 to 18/08/24	Functions of commercial banks
Week 5	19/08/24 to 25/08/24	Regulatory Framework and Compliances - Banking Regulation Act 1949
Week 6	26/08/24 to 01/09/24	Prevention of Money Laundering Act, 2002
Week 7	02/09/24 to 08/09/24	Banker and Customer relationship; their mutual rights and duties
Week 8	09/09/24 to 15/09/24	lien - Power to combine different accounts - Secrecy of account
Week 9	16/09/24 to 22/09/24	Different Types of Accounts; Cheques
Week 10	23/09/24 to 29/09/24	Requisite of valid cheque, crossing of cheques; Meaning and types of Endorsement
Week 11	30/09/24 to 06/10/24	Types of securities and precautions taken for banker's advances and loans Guarantees, pledge
Week 12	07/10/24 to 13/10/24	lien, mortgage, charge - subject matters of collateral security
Week 13	14/10/24 to 20/10/24	Factoring; Bill Discounting; Bank Guarantees
Week 14	21/10/24 to 27/10/24	Letters of Credit; Commercial Papers.
Week 15	28/10/24 to 03/11/24	Divali Break
Week 16	04/11/24 to 10/11/24	Contemporary and Emerging issues in Banking- Problem of NPAs; Capital adequacy norms;
Week 17	11/11/24 to 17/11/24	Banking Ombudsman Scheme; Technology driven developments
Week 18	18/11/24 to 24/11/24	Ethics and Corporate Governance in Banks

  
Principal  
Govt. College,  
Barwala (Hisar)

  
Signature

Name: Pankaj Kumar

Department of Commerce

# GOVT. COLLEGE BARWALA (HISAR)

## Lesson Plan (2024-2025) Odd Semester

Name: - Pankaj Kumar

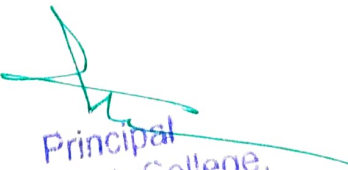
Subject: - Financial Accounting and Reporting


Paper Code – MC- 104

Class: - M COM (Previous)

Section:

Weeks	Dates	Topics
Week 1	03/08/24 to 04/08/24	Introduction to Accounting : Meaning
Week 2	05/08/24 to 11/08/24	Nature and Scope, Branches of Accounting
Week 3	12/08/24 to 18/08/24	Generally accepted accounting principles (GAAP)
Week 4	19/08/24 to 25/08/24	Demand and Supply of Financial Statement Information
Week 5	26/08/24 to 01/09/24	Parties Demanding, Conflicts among parties, Factor affecting Demand for Financial Statement Information
Week 6	02/09/24 to 08/09/24	Accounting Cycle : Business Transactions and Source Documents. Analyzing Transactions
Week 7	09/09/24 to 15/09/24	Journalizing and Posting Transactions
Week 8	16/09/24 to 22/09/24	Trial Balance and Adjusted Trial Balance
Week 9	23/09/24 to 29/09/24	Preparation of Financial Statements of Trading Concerns
Week 10	30/09/24 to 06/10/24	Final Accounts with Adjustments
Week 11	07/10/24 to 13/10/24	The conceptual framework of Financial Statements
Week 12	14/10/24 to 20/10/24	Performa Financial Statements of Corporate entities
Week 13	21/10/24 to 27/10/24	Other Financial Report , Auditor Report
Week 14	28/10/24 to 03/11/24	Diwali Break
Week 15	04/11/24 to 10/11/24	Quality of Earnings, Window Dressing Creative Financial practices, impact of extraordinary items
Week 16	11/11/24 to 17/11/24	Quality of disclosure in reporting earnings, Financial Distress : Meaning
Week 17	18/11/24 to 24/11/24	Financial Distress : indicators , models of distress prediction

  
Principal  
Govt. College,  
Barwala (Hisar)

  
Signature

Name: Pankaj Kumar

Department of Commerce

# GOVT. COLLEGE BARWALA (HISAR)

## Lesson Plan (2024-2025) Odd Semester

Name: - Pankaj Kumar


Subject: - Basics Accounting

Paper Code – C24BCM102I

Class: - B COM 1<sup>st</sup> Year (1<sup>st</sup> Semester)

Section: B

Weeks	Dates	Topics
Week 1	22/07/24 to 28/07/24	Accounting : Meaning, Nature, Scope
Week 2	29/07/24 to 04/08/24	Objectives, Advantages and Limitations
Week 3	05/08/24 to 11/08/24	Book keeping, Accounting and Accountancy
Week 4	12/08/24 to 18/08/24	GAAP, Accounting concepts and Conventions.
Week 5	19/08/24 to 25/08/24	Accounting Cycle Meaning and Process, Double Entry System
Week 6	26/08/24 to 01/09/24	Journal
Week 7	02/09/24 to 08/09/24	Ledger
Week 8	09/09/24 to 15/09/24	Subsidiary Book
Week 9	16/09/24 to 22/09/24	Depreciation
Week 10	23/09/24 to 29/09/24	Depreciation
Week 11	30/09/24 to 06/10/24	Provisions and Reserves
Week 12	07/10/24 to 13/10/24	Accounting Error
Week 13	14/10/24 to 20/10/24	Final Accounts
Week 14	21/10/24 to 27/10/24	Final Accounts with Adjustments
Week 15	28/10/24 to 03/11/24	Diwali Break
Week 16	04/11/24 to 10/11/24	Final Accounts with Adjustments
Week 17	11/11/24 to 17/11/24	Accounting for not-for profit organizations
Week 18	18/11/24 to 24/11/24	Accounting for not-for profit organizations

  
Principal  
Govt. College,  
Barwala (Hisar)



Signature

Name: Pankaj Kumar

Department of Commerce