

Year Subject Corporate

Lesson plan (2024-2025)

Teacher Name:- Poonam Saini

Class :- B.com second

Subject:- Income tax-1

Semester:- 3rd

July/August:- Introduction to income tax: concept, tax; person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning. Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income. Test and Assignments

September:- Heads of income: income from salary

October:- house property; profit and gains from business and profession, capital gains and other sources. Test and Assignments

November:- Clubbing and aggregation of income. Provisions regarding set-off and carry forward of losses.

Saini

Lesson plan (2024-2025)

Teacher Name:- Poonam Saini

Class :- B.com final year

Subject:- Cost Accounting

Semester:- 5th

July/August :- Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. Test and Assignments

September:- Labour : labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption. Test and Assignments

October:- Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport). Test and Assignments

November:- Standard costing and variance analysis: material and labour. Cost control and cost reduction; cost audit; an overview of cost audit standards. Revisions

P. Saini

Name: Poonam Saini, Subject: Corporate Accounting
Class: B.Com 2nd year.

July/

Aug - Issue of shares: Concept, types, Process and Procedure
Transfer of shares: DNAT Bonus shares, Sweat equity
shares, Right shares, by back of shares, dividend on shares.

Sep - Profit Prior to incorporation: Concept, Procedure
of ascertaining Profit Prior to incorporation, Basis of
allocation of expenses and Income, Underwriting of shares,
Concept, features, benefit, Parties, Types and
accounting Treatment.

Oct - Amalgamation of Companies: Concept and accounting
Treatment as per - accounting standard 14. Internal
Reconstruction: Concept and accounting treatment excluding
Scheme of Reconstruction.

Nov - Overview of Income disclosure and Computation
Standards. Final accounts of Companies. Concept and
Preparation.

Saini

Name = Pooam Saini
Class = B.com First Year
Subject = Business Management

2 - Inmate Account

July/Aug :→ Introduction to Management:- characteristics and Significance Process and functions of Management:- Management as Science, art and Profession. Approaches to Management: classical and neo classical approach, behaviour approach, Management Science approach, system approach and Contingency approach; Emerging Management Concepts.

Sept /→ Planning:- Process and Importance; Types of Plans. Policy Programme, strategy. Vision, mission Goals and objects organizing. Principles and Benefits of organisations; organisational structure; functional, line and staff, Matrix formal vs Informal organizational structure for Large Scale Business organization

Oct /→ Staffing:- Importance, Scope and Modes of staffing. Delegation:- Advantages, barriers to delegation Guidelines Decentralization and centralization:- Advantages and disadvantages factors influencing decentralization.

Nov /→ Motivation:- objectives and Significance, approaches to Motivation; Leadership:- Significance and function, Leadership styles, approaches to Leadership.

Saini

Name = Poonam Saini (Commerce)
Subject = Financial Accounting
Semester = Ist (2025-26)
Class = B.Com first year

July/August :- Financial accounting :- Concept, objectives and scope, accounting as an information system; Accounting Principles; Concepts and Conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger and Trial Balance

Sept :- Capital and Revenue :- Concept and classification of income; Expenditure; Receipts; Provisions and Reserves; Final Accounts; Trading and P&L A/c and Balance sheet with adjustments.

Oct :- Accounting for non-Profit organisation :- Consignment accounts; accounting records; Normal and abnormal loss, Valuation of unsold stock

Nov :- Branch accounting :- dependent branch, Debtor's system, Stock and Debtor system; wholesale branch; final accounts; Hire Purchase and Installment Payment system; basic concepts, difference and accounting treatment.

Saini