

Government College for Girls, Unhani

Lesson Plan 2025-26

B.Com. 6th Sem. (Taxation Law-II)

Name of the Assistant Professor: Mrs. Neetu Kumari

S. No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Rebate & Relief of Tax
2.	4 th Week of Jan 2026	computation of Total income and Tax liability of individuals
3.	1 st Week of Feb 2026	Filling and Filing of return (ITR – I and II)
4.	2 nd Week of Feb 2026	Assessment of Hindu Undivided Families
5.	3 rd Week of Feb 2026	Assessment of Firms & Association of Persons
6.	4 th Week of Feb 2026	Revision of Unit-I and II
7.	1 st Week of March 2026	Income Tax authorities & their powers;
8.	2 nd Week of March 2026	procedure for assessment;
9.	3 rd Week of March 2026	Deduction of Tax at Source (TDS); advance payment of tax
10.	4 th Week of March 2026	Recovery & refund of tax; appeals & revision;
11.	1 st Week of April 2026	penalties, offences & prosecutions
12.	2 nd Week of April 2026	Revision of Unit-III and IV
13.	3 rd Week of April 2026	Revision
14.	4 th Week of April 2026	Tests

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B.Com. 6th Sem. (Financial Management)

Name of the Assistant Professor: Mrs. Neetu Kumari

S. No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Nature of Financial Management : Scope of Finance
2.	4 th Week of Jan 2026	Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization,
3.	1 st Week of Feb 2026	Objective of financial Management, Finance and related disciplines, Financial planning
4.	2 nd Week of Feb 2026	Working Capital Management: Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position,
5.	3 rd Week of Feb 2026	Determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.
6.	4 th Week of Feb 2026	Revision of Unit-I and II
7.	1 st Week of March 2026	Cost of capital : Significance and determination, capitalisation;
8.	2 nd Week of March 2026	leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis
9.	3 rd Week of March 2026	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure;
10.	4 th Week of March 2026	NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.
11.	1 st Week of April 2026	Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy,
12.	2 nd Week of April 2026	Considerations in dividend policy, stability of dividends, forms of dividend.
13.	3 rd Week of April 2026	Revision of Unit-III and IV
14.	4 th Week of April 2026	Tests

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Lesson Plan 2025-26

B.Com. 6th Sem. (Goods and Services Tax & Customs Law)

Name of the Assistant Professor: Mrs. Neetu Kumari

S. No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax,
2.	4 th Week of Jan 2026	Concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ;
3.	1 st Week of Feb 2026	levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO);
4.	2 nd Week of Feb 2026	Exemption from GST; Composition levy; Place of Supply:- Within state/Union territory, Interstate, Import and export;
5.	3 rd Week of Feb 2026	Time of Supply of goods and services; Value of supply including valuation rules;
6.	4 th Week of Feb 2026	Input tax credit:- Eligibility and conditions for taking Input Tax Credit,
7.	1 st Week of March 2026	Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions,
8.	2 nd Week of March 2026	ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status
9.	3 rd Week of March 2026	Transfer of ITC on account of change in constitution of registered person, Input service distributors;
10.	4 th Week of March 2026	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply,
11.	1 st Week of April 2026	Receipt voucher, refund voucher, payment voucher, Invoices in special cases. ; E-way bill; Payment of Taxes; Returns;
12.	2 nd Week of April 2026	Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;
13.	3 rd Week of April 2026	Customs duty: Important definitions, types, importance, documents required for import
14.	4 th Week of April 2026	Export procedure : Export Promotion Scheme.



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Lesson Plan 2025-26

B.Com. 4th Sem. (Income Tax Law-II)

Name of the Assistant Professor: Mrs. Neetu Kumari

S. No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals
2.	4 th Week of Jan 2026	Deductions applicable to, HUFs and Firms u/s 80C to 80U for computation of total income.
3.	1 st Week of Feb 2026	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime)
4.	2 nd Week of Feb 2026	Numerical of Computation of total income and tax liability
5.	3 rd Week of Feb 2026	Total income & tax liability of firms;
6.	4 th Week of Feb 2026	Authorities in income tax administration
7.	1 st Week of March 2026	Filing of returns: Types of returns (including online filing of return),
8.	2 nd Week of March 2026	Deduction of tax at source, advance payment of tax;
9.	3 rd Week of March 2026	Recovery and refund of tax
10.	4 th Week of March 2026	Assessments, defaults and consequences: Types of Assessments (including e- Assessment),
11.	1 st Week of April 2026	Penalties, offences and Prosecutions,
12.	2 nd Week of April 2026	Appeals (including Faceless) and Revisions,
13.	3 rd Week of April 2026	Tax Planning and saving techniques.
14.	4 th Week of April 2026	Revision



Lesson Plan 2025-26

B.Com. 4th Sem. (Entrepreneurship Development)

Name of the Assistant Professor: Mrs. Neetu Kumari

S.No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Entrepreneurship: Concept, importance, factors influencing entrepreneurship
2.	4 th Week of Jan 2026	Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs;
3.	1 st Week of Feb 2026	Relationship between entrepreneurship and management; Process of entrepreneurship development
4.	2 nd Week of Feb 2026	Role of Entrepreneurship in economic development; Motivations to become entrepreneur
5.	3 rd Week of Feb 2026	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs- Essence of Entrepreneurship;
6.	4 th Week of Feb 2026	Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME;
7.	1 st Week of March 2026	Role of MSMEs in the economic development.
8.	2 nd Week of March 2026	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation;
9.	3 rd Week of March 2026	Contents of business project report; Project Appraisal: Feasibility study preparation of feasibility reports, economic, technical, financial and managerial feasibility of project;
10.	4 th Week of March 2026	Selection of factory location; Demand analysis and market potential measurement; Capital and project costing;
11.	1 st Week of April 2026	Working capital requirements; Source of finance; Profit and tax planning.
12.	2 nd Week of April 2026	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development;
13.	3 rd Week of April 2026	Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET;
14.	4 th Week of April 2026	State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.



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B.Com. 4th Sem. (GST Return Filing -II) VOC

Name of the Assistant Professor: Mrs. Neetu Kumari

S. No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Overview of GST, Taxable event
2.	4 th Week of Jan 2026	Supply & Levy of GST, Composition Scheme;
3.	1 st Week of Feb 2026	Structure of tariff notification with HSN and interpretation; Classification of Services
4.	2 nd Week of Feb 2026	Time and Place of Supply
5.	3 rd Week of Feb 2026	Concept of GST Registration
6.	4 th Week of Feb 2026	Valuation Rules; Concept of TDS and TCS in GST.
7.	1 st Week of March 2026	Tax invoice, Debit and Credit Note
8.	2 nd Week of March 2026	Bill of Supply; Input Tax Credit;
9.	3 rd Week of March 2026	Reverse Charge Mechanism
10.	4 th Week of March 2026	E-way Bills & e- invoicing
11.	1 st Week of April 2026	Refunds, Returns and payment of tax;
12.	2 nd Week of April 2026	Schedule for payment of GST;
13.	3 rd Week of April 2026	Interest/penalty for late/non-filing of return
14.	4 th Week of April 2026	Revision

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Lesson Plan 2025-26

B.Com. 2nd Sem. (Computerized Accounting System -II)

Name of the Assistant Professor: Mrs. Neetu Kumari

S. No.	Duration	Topic to be covered
1.	3 rd Week of Jan 2026	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations;
2.	4 th Week of Jan 2026	Tally vault password: Security control in Tally Prime
3.	1 st Week of Feb 2026	data backup and restore, export and import data,
4.	2 nd Week of Feb 2026	Edit log feature in tally; Gateway of Tally
5.	3 rd Week of Feb 2026	Company creation: Setup features, accounting features, configuration, shutting and deleting a company
6.	4 th Week of Feb 2026	Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing
7.	1 st Week of March 2026	Budgets; Cost centers; Interest calculations
8.	2 nd Week of March 2026	Inventory: Stock items, purchase and sales orders processing, godowns.
9.	3 rd Week of March 2026	Financial Statements: Profit & loss account, balance sheet;
10.	4 th Week of March 2026	Bank reconciliation; Debit and credit note; Tally audit features; Printing features;
11.	1 st Week of April 2026	Management Information System & different reports in tally
12.	2 nd Week of April 2026	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction,
13.	3 rd Week of April 2026	Salary accounting, payroll masters, payroll vouchers,
14.	4 th Week of April 2026	Gratuity, provident fund, ESI, payroll reports.

Neetu Kumari