Lesson Plan

Name of College : **Government College for Women, Shahzadpur (Ambala)**
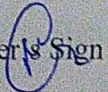
Academic Session : **sept-dec (2022-23)**

Class   : B.com 5^h sem

Paper   : Income Tax-1

Teacher's Name : **Monika**

Month	Dates	Topic to be covered	Academic/ Activity to be organized	Assignments/ Tests
Sept.	1st week	Introduction to income tax: concept, tax, person, income, agricultural income, income; tax management:		Test
	2nd week	casual income, previous year, financial year, assessment year, gross total income		
	3rd week	tax evasion		Test
	4th week	Tax avoidance, and tax planning		
Oct.	1st week	Basis of charges: scope of total income,		1st assignment
	2nd week	residence and tax liability,		Test
	3rd week	income which does not form part of total income.		
	4th week	Heads of income: income from salary,		Test
Nov.	1st week	Income from salary		2nd assignment
	2nd week	house property		Test
	3rd week	profit and gains from business and profession		
	4th week	capital gains		Test
Dec.	1st week	Income from other sources.		
	2nd week	Clubbing and aggregation of income.		Test
	3rd week	Provisions regarding set-off and carry forward of losses		
	4th week	Revision		

Teacher's Sign   HOD   Princip

Lesson Plan

Name of College : **Government College for Women, Shahzadpur (Ambala)**

Academic Session : sept-dec (2022-23)

Class : B.com 5^h sem

Paper : Auditing

Teacher's Name : **Monika**

Month	Dates	Topic to be covered	Academic/ Activity to be organized	Assignments/ Tests
Sept.	1st week	Introduction: meaning, objectives and advantages of auditing;		Test
	2nd week	types of audit: internal and external audit, proprietary and efficiency audit		
	3rd week	Audit process: audit programme; audit working papers& evidences		Test
		audit of e-commerce transactions.		
	4th week			1st assignment
Oct.	1st week	Methods of audit work: routine checking and test checking; internal control and internal checking system		
	2nd week	Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, ,		Test
	3rd week	sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers		
	4th week	verification of assets and liabilities.		Test
Nov.	1st week	verification of assets and liabilities.		2nd assignment
	2nd week	Audit of limited companies: company auditor – appointment, powers		Test
	3rd week	duties and liabilities		
	4th week	Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports.		Test
Dec.	1st week	Types of audit report		Test
	2nd week	Investigation: meaning, nature, procedure and objectives,		
	3rd week	investigation and due diligence Professional ethics of auditing		
	4th week	revision		

Principal

Teacher's Sign

HOD

Lesson Plan

Name of College : **Government College for Women, Shahzadpur (Ambala)**

Academic Session : **sept-dec (2022-23)**

Class : **B.com 3rd sem**

Paper : **Company Law-1**

Teacher's Name : **Monika**

Month	Dates	Topic to be covered	Academic/ Activity to be organized	Assignments/ Tests
Sept.	1st week	Company: meaning, characteristics		Test
	2nd week	conversion of private into public company & vice versa		
	3rd week	Promotion and incorporation of companies; promotors: legal position, duty, liability		Test
	4th week	remuneration; company and pre-incorporation contracts; incorporation procedure.		
Oct.	1st week	Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.		1st assignment
	2nd week	Articles of Association: contents, model forms		Test
	3rd week	alteration; doctrine of indoor management and constructive notice.		
	4th week	Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus,.		Test
Nov.	1st week	misstatement and remedies, liabilities for misstatements		2nd assignment
	2nd week	Share Capital: types, issue and allotment of shares and debentures		Test
	3rd week	share certificate and share warrant		
	4th week	reduction of share capital; buy-back of shares		Test
Dec.	1st week	share certificate and share warrant, reduction of share capital; buy-back of shares		
	2nd week	Transfer & transmission of shares and debentures; depository system		Test
	3rd week	borrowing powers ,debentures		
	4th week	Revision		

Teacher's Sign   HOD   Principal