

Lesson Plan (Even Semester) Session 2023-24

Name of the Assistant Professor :- Dr. Sumitra Sangwan

Class :- B.Com 4<sup>th</sup> Sem.

Subject:- Computer Science

Paper :- E Commerce

Period	Topic to be covered	Topic of Assignment Tests to be given to the students
05 Jan to 20 Jan	Unit I :- Electronic commerce framework, History, Basics, Tools.	
21 Jan to 5 Feb	Unit I :- Traditional Business, Growth of E commerce, E Business, Models.	Unit Test
06 Feb to 20 Feb	Unit I :- Technology used in E commerce, Introduction of IInd Unit	
21 Feb to 5 March	Unit II :- E Payment System, Credit Card, Debit Card, Smart Card, Digital Signature, Payment Gateways.	Unit test
06 March to 15 March	Unit II :- Online Business Transactions, Online Services, Online applications, Online Shopping Apps.	
16 March to 31 March	Unit III :- Security and Encryption, Need, Scope, Dimensions, Security, Threats in E Commerce, Technology Solutions.	Unit test
01 April to 15 April	Unit III :- IT Act 2000 and Cyber Crimes in detail, Electronic Regulations of Certifying Authorities, Digital Signed Certificates, Penalties	Unit Test
From 15 April	Revision Unit I and Unit II	Unit Test
	Revision	Revision

Sumit  
31/9/24

**LESSON PLAN**  
**ADVANCE CORPORATE ACCOUNTING**  
**BCOM IVth SEM.**  
**SESSION: 2023-24**

05-14/01/24: Amalgamation of companies: meaning of amalgamation, Absorption, Internal & External Reconstruction. Essential for nature of merger & nature of purchase.

15-21/01/24: Methods of Purchase Consideration, Accounting treatment as per accounting standard: 14 (ICAI).

22-28/01/24: Solution of practical sums of Amalgamation.

29-31/01/24: Internal reconstruction: concepts, Difference between Internal and External Reconstruction

01-04/02/24: Accounting treatment of Internal Reconstruction.

05-11/02/24: Solution of doubts of discussed topics in the class. Assignment I & Unit Test I.

12-18/02/24: Accounting for General insurance companies: Meaning, types of Insurance, types of General Insurance: fire and marine insurance,

19-25/02/24: Preparation of final accounts as per latest regulations:

26-29/02/24: Solution of Practical sums(Final Accounts)of General insurance Companies.

01-10/03/24:Accounting for life insurance: Meaning, concepts, Preparation of valuation balance sheet, preparation of final accounts as per latest regulations.

11-17/03/24: Solution of Practical sums(Final Accounts)of Life insurance Companies.

18-22/03/24: Solution of doubts of topics discussed in the class (Unit II) Assignment II & Unit Test II.


23-31/03/24: Revisions of topics discussed in the class(Unit I & II) at home.(Holi Vacation).

01-07/04/24: Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard: 21 (ICAI).

08-14/04/24: Solution of Practical sums Accounting of Holding companies.

## Lesson Plan for Subject Income Tax Law & Practice-II (B.Com-SEM-IV)

Date	Topics
11 jan to 17 jan 24	Clubbing and aggregation of income, provisions regarding set-off and carry forward of losses
18 jan to 24 jan 24	Deductions under section 80C to 80U in computing Total Income
25 jan to 31 jan 24	Computation of Total Income and Tax Liability of an Individual and H.U.F.
1 feb to 7 feb 2024	Computation of Total Income and Tax Liability of a Firm and Companies
8 Feb to 15 feb 24	Income Tax Authorities and their powers, Appeals and
Feb25 to 29 Feb 24	Advance Payment of Tax Recovery of Tax and Refund of Tax
1 March to 8 March 24	Filing of returns: Manually, On-line filing of Returns of Income & TDS;
9 March to 15 March 2024	Procedure for Assessment; Different types of returns Deduction of Tax at Source;
16 march to 24 march 2024	Revision Penalties and Prosecutions
25 march to 31 march 2024	Liability of an Individual and H.U.F
1 April to 7 April 2024	Liability of an Individual and H.U.F
8 April to 14 April 2024	Liability of an Individual firm
15 April to 21 April 24	Provision & Procedures of Compulsory On-Line filing of returns for specified assesses
21 April to 30 April 2024	Rivision

  
21/4/24 Dr Sushil Kumar  
Assistant Professor

## Lesson Plan (Even Semester) Session 2023-24

Name of the Assistant Professor:-Dr. Sumitra Sangwan

Class:- B.Com. 2<sup>nd</sup> Year ( 4<sup>th</sup> Sem.)

Subject: - Environmental Pollution (EVS)

Period	Topic to be covered 2024	Topic of Assignments/tests to be given to the students
05 Jan to 20 Jan	Unit I जल प्रदूषण: जल प्रदूषण समुद्री प्रदूषण के प्राकृतिक और मानवजनित स्रोत। ऊष्मीय प्रदूषण। यूट्रोफिकेशन। भूजल प्रदूषक।	
21 Jan. to 05 Feb.	Unit II वायु प्रदूषण : वायु प्रदूषण के स्रोत, वर्गीकरण और गुण अकार्बनिक गैसीय प्रदूषक। कार्बनिक गैसीय प्रदूषक।	Unit Test
06 Feb. to 20 Feb.	स्मॉग एसिड की कमी। ग्रीन हाउस प्रभाव, वैश्विक चेतावनी। वायु प्रदूषण के प्रभाव।	
21 Feb. to 05 March	Unit III मृदा प्रदूषण: एग्रोकेमिकल्स के उपयोग से मृदा प्रदूषण। भारी धातुएं, औद्योगिक अपशिष्ट।	Unit Test
06 March to 15 March	मृदा प्रदूषक के हानिकारक प्रभाव मृदा प्रदूषण के लिए सुनिश्चित हैं। ठोस अपशिष्ट के प्रकार और स्रोत, इलेक्ट्रॉनिक अपशिष्ट।	
16 March to 31 March	Unit IV रेडियोधर्मी और शोर प्रदूषण : परिभाषा, रेडियोधर्मी प्रदूषण के स्रोत, ध्वनि दबाव स्तर।	Unit Test
01 April to 15 April	आवृत्ति, शोर मोन लेवल मीटर, ध्वनि प्रदूषण के स्रोत और प्रभाव, ध्वनि प्रदूषण के प्रभाव	Unit Test
From 15 April	Revision	Revision

*Sumitra*  
31/01/2024