

**Govt. College, Aharwala (Bilaspur) - Yamuna Nagar  
Lesson Plan (2021-22) [Even Semester]**

Name of Teacher	NEELAM
Department	COMMERCE
Class & Section	B.Com (sem 4)
Subject and Code	Corporate Accounting - II
Semester Duration (Tentative)	TDC-III: 1st April 2022 - 15th June 2022 (Week 1 to Week 10)
	TDC-I & II: 1st April 2022 - 15th July 2022 (Week 1 to Week 14)

**Topics - Week Wise**

**Week 1**

Valuation of Goodwill :- meaning, Need, factors, methods of valuation of Goodwill

**Week 2**

Practical Questions and Examples  
( 1 to 16)

**Week 3**

Valuation of shares :- meaning, Need, factors four methods of valuation of shares.

**Week 4**

Practical Questions and Examples  
( 1 to 17)

**Week 5**

Liquidation of Company.

Week 6

Liquidation of Company

Week 7

Holding Company :- meaning, process,  
Question :- 1 to 15

Week 8

Holding Company :-  
Question 16 to 30

Week 9

Holding Company complete

Week 10

Banking Company :- meaning, features,  
Systems, statement of profit

Week 11

Balance sheet performance of Banking  
Company.

Week 12

Practical Questions of Banking  
Company.

**Week 13**

Accounts of Insurance Company:-  
Statement of Profit & Balance sheet

**Week 14**

Revisions & Discussion of Important Questions.

**Note:-**

The teaching of topics to the students on the Week s mentioned above may not be exactly followed and may have little variations/fluctuations because of some unforeseen circumstances. For example: various Functions/Activities organized by the College (Musical Meet, Blood Donation, Important Days Celebrations, Co-Curricular/Extra-curricular Activities etc.), Response of Students in the Class, Request of Students for Repetition of some specific Topics, Practical Examinations, Unpredicted Leaves, Restricted Holidays etc.

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Lesson Plan (2021-22) [Even Semester]

Name of Teacher	NEELAM
Department	COMMERCE
Class & Section	B.Com (Sem 2)
Subject and Code	E-Commerce
Semester Duration (Tentative)	TDC-III: 1st April 2022 - 15th June 2022 (Week 1 to Week 10) TDC-I & II: 1st April 2022 - 15th July 2022 (Week 1 to Week 14)

Topics - Week Wise

Week 1

Internet :- History, Application, Disadvantages  
DNS, Working of Internet.

Week 2

Information System :- Definition, Features,  
Role, Advantages, Disadvantages, Types, MIS.

Week 3

Information Technology :- meaning, Need  
application, Impact & Effects.

Week 4

E-Commerce :- Features, Elements, Benefits  
Limitations.

Week 5

E-Commerce and WWW, Application services  
Models & Framework

**Week 6**  
Concept of EDI, EDI Vs Traditional Methods, Benefits, Limitations.

**Week 7**  
Components of EDI, EDI Implementation  
Financial EDI, Application in Business

**Week 8**  
Security Issue in E-Commerce :- Need, Essential Security Requirements for safe Electronic Payments

**Week 9**  
Security schemes: Encryption, Digital sig.  
Security Certificates, Legal Aspects of E-Commerce

**Week 10**  
Introduction of M-Commerce, Features, Advantages, Disadvantages, Applications.

**Week 11**  
E-Governance :- meaning, objectives, Advantages  
EDI in E-Governance

**Week 12**  
E-Governance Application of Internet, Challenges in E-Governance, Recent Initiatives in the Area of E-Commerce

**Week 13**

Practical work.

**Week 14**

Revision.

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Lesson Plan (2021-22) [Even Semester]

Name of Teacher	NEELAM
Department	COMMERCE
Class & Section	B.Com (Sem 6.)
Subject and Code	Human Resource Management
Semester Duration (Tentative)	TDC-III: 1st April 2022 - 15th June 2022 (Week 1 to Week 10) TDC-I & II: 1st April 2022 - 15th July 2022 (Week 1 to Week 14)

Topics - Week Wise

Week 1

Human Resource management :- full topic

Week 2

Human Resource Planning: meaning  
Process, Advantages, Limitation

Week 3

Job Analysis :- Meaning, Process,  
Job Description & Job specification

Week 4

Recruitment and Selection

Week 5

Internal Mobility :- Promotion,  
Demotion and Transfer

**Week 6**  
Training Importance :- Meaning, Techniques, Advantages, Limitation

**Week 7**  
Performance Appraisal

**Week 8**  
Potential Appraisal

**Week 9**  
Revision and Test

**Week 10**  
Discussion of Important Questions

**Week 11**

**Week 12**

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Lesson Plan (2021-22) [Even Semester]

Name of Teacher	
Department	NEELAM
Class & Section	COMMERCE
Subject and Code	B Com Sem 6 (BC 604)
Semester Duration (Tentative)	Income Tax - II (Week 1 to Week 10)
	TDC-III: 1st April 2022 - 15th June 2022 (Week 1 to Week 10)
	TDC-I & II: 1st April 2022 - 15th July 2022 (Week 1 to Week 14)

Topics - Week Wise

Week 1

Deductions from Gross Total Income

Week 2

Rebate and Relief of Tax

Week 3

Assessment of Individuals

Week 4

Assessment of HUF and Assessment of Firms

Week 5

Income Tax Authorities

**Week 6**

1. Return of Income and Assessment Procedure
2. Tax Deduction and Tax Collection at Source

**Week 7**

1. Advance Payment of Tax
2. Recovery and Refund of Tax

**Week 8**

1. Appeals and Revision
2. Penalties under Income Tax Act

**Week 9**

offences and Prosecutions

**Week 10**

Revision

**Week 11**

**Week 12**