**Name of the teacher: AKANKSHA BHARTI**

**COURSE: B.Com (PROG) CBCS, Semester-I**

**Paper BC 1.2: Financial Accounting (Core Course)**

**Lab: 6 labs (per week)**

**SUBJECT OBJECTIVES:** This course provides conceptual knowledge of financial accounting and the

techniques for preparing accounts in different types of business organisations.

**LESSON PLAN**

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| **UNIT/**  **SESSION/**  **HOURS**  **(TIME**  **REQUIRED)** | **TOPICS FOR STUDENT**  **PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING**  **OUTCOME**  **(OUTPUT)** | **ASSESSMENT** |
| Unit-5:  Computerized  Accounting  System | Computerized Accounting  System: Computerized  accounts by using any  popular accounting  software: Creating a  company; Configure and  Features settings; Creating  Accounting Ledgers and  Groups, Creating Stock  Items and Groups;  Vouchers Entry;  Generating Reports – Cash  Book, Ledger Accounts,  Trail Balance, Profit and  Loss Account, Balance  Sheet, Funds Flow  Statement, Cash Flow  Statement, Selecting and  Shutting a Company;  Backup and Restore of  Data of a Company. | \*Lectures/Discussions  \*Using an accounting  software | Gain knowledge  preparation of  financial statements and  various reports  through an  accounting  software. | Evaluation  through  Assignment to  be solved on accounting  software. |

**Name of the teacher: AKANKSHA BHARTI**

**COURSE: B.Com (H) CBCS, Semester-IV**

**Paper : BUSINESS MATHEMATICS**

**Lab: 2 labs (per week)**

**SUBJECT OBJECTIVES: The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.**

**LESSON PLAN**

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| **UNIT/**  **SESSION/**  **HOURS**  **(TIME**  **REQUIRED)** | **TOPICS FOR STUDENT**  **PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING**  **OUTCOME**  **(OUTPUT)** | **ASSESSMENT** |
| Practical Lab | To work on a software package for solving  linear programming problems, problems related to mathematics of finance and analyse the results  obtained there from. | \*Lectures/Discussions | Acquire competence to use computer for mathematical computations, especially with Big  data. | Evaluation  through internal  Assignment |

**Name of the teacher: AKANKSHA BHARTI**

**COURSE: B.Com (H) CBCS, Semester-IV**

**Paper : E-FILING OR RETURNS**

**Lab: 2 labs (per week)**

**SUBJECT OBJECTIVES: The objective of this course is to equip students with the practical skills required for filing of returns under Income Tax.**

**LESSON PLAN**

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| **UNIT/**  **SESSION/**  **HOURS**  **(TIME**  **REQUIRED)** | **TOPICS FOR STUDENT**  **PREPARATION (INPUT)** | **PROCEDURE (Tools)** | **LEARNING**  **OUTCOME**  **(OUTPUT)** | **ASSESSMENT** |
| Practical Lab | To work on a software package for solving  linear programming problems, problems related to mathematics of finance and analyse the results  obtained there from. | \*Lectures/Discussions | 1: Know the difference between e-filing and regular filing of Income tax returns and  understand the circumstances when e-filling is mandatory.  2: Understand the basic process of computing taxable income and tax liability, and know about  various types of income tax return forms.  3: Understand the concept of advance payment of tax and tax deduction at source and develop  the ability of e-filing of TDS returns. | Evaluation  through internal  Assignment. |