**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:ComputerizedAccountingSystem | Computerized AccountingSystem: Computerizedaccounts by using anypopular accountingsoftware: Creating acompany; Configure andFeatures settings; CreatingAccounting Ledgers andGroups, Creating StockItems and Groups;Vouchers Entry;Generating Reports – CashBook, Ledger Accounts,Trail Balance, Profit andLoss Account, BalanceSheet, Funds FlowStatement, Cash FlowStatement, Selecting andShutting a Company;Backup and Restore ofData of a Company. | \*Lectures/Discussions\*Using an accountingsoftware | Gain knowledgepreparation offinancial statements andvarious reportsthrough anaccountingsoftware. | EvaluationthroughAssignment tobe solved on accountingsoftware. |

**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 solvinglinear programming problems, problems related to mathematics of finance and analyse the resultsobtained there from. | \*Lectures/Discussions | Acquire competence to use computer for mathematical computations, especially with Bigdata. | Evaluationthrough internalAssignment |

**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 solvinglinear programming problems, problems related to mathematics of finance and analyse the resultsobtained there from. | \*Lectures/Discussions | 1: Know the difference between e-filing and regular filing of Income tax returns andunderstand the circumstances when e-filling is mandatory.2: Understand the basic process of computing taxable income and tax liability, and know aboutvarious types of income tax return forms.3: Understand the concept of advance payment of tax and tax deduction at source and developthe ability of e-filing of TDS returns. | Evaluationthrough internalAssignment. |