Lesson Plan: January onwards Class: - B. Com (4th Sem)

Name of Associate Professor: Prof. Rajinder Arora

Subject: Computerized Accounting System Tally ERP 9

Week Topic

Week 1 Introduction: installation of Tally

Week 2 ERP9–Licensing configurations–Tally Vault Password–Security Control in Tally,

Week 3 ERP9–Splitting Company Data–Backup and Restore.

Week 4 Accounting: voucher entry, Budget, Cost Centre

Week 5 Balance sheet, profit and loss account,

Week 6 Currency, debit note, credit note, Interest calculation.

Week 7 Inventory: stock item, sales order, Purchase order, delivery note, rejection out

Week 8 Computerized Tax Liability Calculation.

Week 9 Payroll: Salary Accounting–Introduction to Payroll–Payroll Masters

Week 10 Payroll Vouchers–Overtime Payment

Week 11 Gratuity–Advanced Payroll Transactions, Basic Salary, Overtime, Bonus, Gratuity Loan

Week 12 ESI, Provident Fund. Pension, Commission and Revision

 Teacher’ Signature

Lesson Plan: 15th Feb onwards Class: - B. Com (2nd Sem.)

Name of Associate Professor: Prof. Rajinder Arora

Subject: Computerized Accounting System Tally Prime

Week Topic

Week 1 Introduction: installation of Tally

Week 2 ERP9–Licensing configurations–Tally Vault Password–Security Control in Tally,

Week 3 ERP9–Splitting Company Data–Backup and Restore.

Week 4 Accounting: voucher entry, Budget, Cost Centre

Week 5 Balance sheet, profit and loss account,

Week 6 Currency, debit note, credit note, Interest calculation.

Week 7 Inventory: stock item, sales order, Purchase order, delivery note, rejection out

Week 8 Computerized Tax Liability Calculation.

Week 9 Payroll: Salary Accounting–Introduction to Payroll–Payroll Masters

Week 10 Payroll Vouchers–Overtime Payment

Week 11 Gratuity–Advanced Payroll Transactions, Basic Salary, Overtime, Bonus, Gratuity Loan

Week 12 ESI, Provident Fund. Pension, Commission and Revision

 Teacher’ Signature

Lesson Plan: Jan to June 2024 Class: - B. Com 4th Sem

Name of Associate Professor: Prof. Rajinder Arora

Subject: Company Law-II

Week Topic

January

Week 1 Membership in companies; Company management and administration

Week 2 Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors

Week 3 Managerial remuneration; key management personnel: managing director, whole time director, manager

February

Week 4 Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Week 5 Meetings: kinds of meetings, requisites of a valid meeting

Week 6 Authority, notice & agenda, quorum, chairperson

 & conduct of meeting, resolutions, minutes & proxy.

Week 7 Continue, Assignment, Test

Week 8 Dividend; accounts of companies; audit & auditors

March

Week 9 Prevention of oppression & mismanagement; compromise, arrangement

Week 10 reconstruction and amalgamation

Week 11 winding up: meaning, modes of winding up

April

Week 12 Test and Revision

Week 13 Test and Assignment

Week 14 Procedure and consequences of winding up

Week 15 Revision

 Teacher’ Signature

Lesson Plan: Jan to June 2024 Class: - B. Com 6th Sem

Name of Associate Professor: Prof. Rajinder Arora

Subject: Income Tax

Week Topic

January

Week 1 Income tax authorities and their powers

Week 2 Continue…

Week 3 Procedure of filing e-return and revised return

Week 4 Deduction of tax at source; advance payment of tax

Feburary

Week 5 Recovery and refund of tax

Week 6 Penalties and prosecutions; appeals and revision

Week 7 Continue…

Week 8 Continue and Problems

March

Week 9 Deductions under section 80C to 80U in computing total income

Week 10 Computation of total income and tax liability of an individual and H.U.F

Week 11 Assignment, Procedure for assessment; different types of returns

Week 12 Computation of total income and tax liability of a Firm

April

Week 13 Continue and problems

Week 14 Test and revision

Teacher’ Signature

Lesson Plan: 2023-24 (Even Sem)

Class: B. Com Final 6th Sem

Name of Associate Professor: Prof. Rajinder Arora

Subject: Principles of Insurance

Week Topic

January

Week 1 Introduction to insurance: life and general insurance; purpose, need and principles of insurance

Week 2 Insurance as a social security tool; insurance and economic development

Week 3 Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties

Week 4 Conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments

Feburary

Week 5 Present structure & growth of life insurance in India; claims settlement procedure.

Week 6 Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure

Week 7 Continue….

Week 8 Marine insurance: marine insurance policy and its conditions, premium, double insurance

March

Week 9 assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges

Week 10 salvage; total losses and measures of indemnity; claims settlement procedures.

Week 11 Accident and motor insurance: policy and claims settlement procedures.

Week 12 Insurance intermediaries – role of agents and procedure for becoming an agent;

April

Week 13 Cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices

Week 14 Revision

Week 15 Revision

 Teacher’ Signature