

**GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHKULA**

**LESSON-PLAN (Session 2024-25) EVENSEMESTER**

**Name of Teacher:** Dr Priyanka

**Designation:** ASSISTANT PROFESSOR

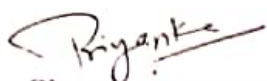
**Class:** b.com (4th Semester)

**Subject/ Paper:** corporate accounting

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	FEB	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	Group learning & teaching  Individual learning  Use of smart board and black board	understand the methods of shares and goodwill	
2.	MAR	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation.	Group learning & teaching  Individual learning  Use of smart board and black board	understand the basics of debentures and valuation of debentures.	
3.	APRIL	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies	Group learning & teaching  Individual learning  Use of smart board and black board	understand and prepare the accounts of banking and insurance companies.	

4.	May	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	<b>Group learning &amp; teaching</b>  <b>Individual learning</b>  <b>Use of smart board and black board</b>	understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.
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❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.



Signature of Teacher

Principal

LESSON-PLAN (Session 2024-25) EVENSEMESTER

Name of Teacher: NANDINI

Designation: ASSISTANT PROFESSOR

Class: B.COM - II

Subject/ Paper: INCOME TAX -II

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks
1.	FEB	Income tax authorities and their powers, procedure for filing the returns, e-return, revised return, procedure for assessment, different types of return	Group learning and teaching, Individual learning.	To understand the basics of income tax, procedures regarding filing of return	
2.	MARCH	Recovery and refund of tax, penalties and prosecutions, appeals and revision	Group learning and teaching, Individual learning.	To learn about recovery procedure, penalties	
3.	MARCH	Deductions under sec -80C to 80 U in computing total income,	Group learning and teaching, Individual learning.	To know about the various deductions allowed.	
4.	APRIL MAY	Computation of total income and tax liability of an individual	Group learning and teaching, Individual learning.	To compute the total tax liability.	

❖ Seminar/Presentation/Assignment/Quiz/Class Test /Mid-Term Exam will be taken as per schedule.

Signature of Teacher  
(Nandini)

Principal

**GOVT. P.G. COLLEGE FOR WOMEN, SECTOR-14, PANCHIKULA**

**LESSON-PLAN (Session 2024-25) EVEN SEMESTER**

**Name of Teacher:** Dr. Pooja

**Designation:** Assistant Professor of Commerce

**Subject/ Paper:** Entrepreneurship Development

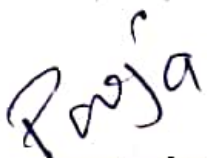
**Class:** B. Com II

S. No.	Month	Topics to be covered	Teaching Learning Strategy	Learning Outcomes of Students	Remarks if any
1.	February	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.	Learning through practical problem solving and Group learning and teaching	Understand the development of entrepreneurship as a field of study and as a profession.	<b>Assignment 1</b>
2.	March	Entrepreneurship Development and MSMEs: Concept, registration 15 process, benefits of registration; MSMEs-As a nascence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development. III Identifying business opportunity.	Learning through practical problem solving and Group learning and teaching	Comprehend the MSMEs in the development of the Indian economy.	<b>Assignment 2</b>
3.	April	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project	Learning through practical problem solving and Group learning and teaching	Analyze the business decisions involved in starting a new business	



		report; Project Appraisal: Feasibility study preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning.		venture.	
4.	May	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development: Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.	Learning through practical problem solving and Group learning and teaching	Determine the institutions supporting entrepreneurs.	Class Test

❖ Two assignments and one unit test will be taken as per schedule.

  
Signature of Teacher

Principal