

Lesson Plan (w.c.f. January 2024 to may 2024)

Name of Assistant Professor:- Mr. Rajat

Subject: Company Law, B. Com. II sem

Month	Topics covered
January- February 2024	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.
March 2024	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus. Assinment-1.
April 2024	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal. Assinment-2.
May 2024	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up. Revision

Phd
01/05/24

Lesson Plan (w.e.f. January 2024 to may 2024)

Name of Assistant Professor:- Mr. Rajat

Subject: MANAGEMENT ACCOUNTING, B. Com. VI sem

Month	Topics covered
January- February 2024	Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting. Management reporting: need and type of reports
March 2024	Management information system. Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis. Assinment-1.
April 2024	Cash flow and funds flow statements: need and method of preparing statements. Absorption V/S variable costing: features and income determination, cost volume profit analysis, breakeven analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point. Assinment-2.
May 2024	Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system. Revision

Rajat
01/03/24

Lesson Plan (w.c.f. January 2024 to may 2024)

Name of Assistant Professor:- Mr. Rajat

Subject: Computerized Accounting System , B. Com. **II** sem

Month	Topics covered
January- February 2024	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.
March 2024	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns. Assinment-1.
April 2024	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally Assinment-2.
May 2024	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports. Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally Revision

Plr
01/03/24

Lesson Plan (w.e.f. January 2024 to may 2024)

Name of Assistant Professor:- Mr. Rajat

Subject: INCOME TAX-II, B. Com. VI sem

Month	Topics covered
January- February 2024	Deductions under section 80C to 80U in computing total income. Computation of total income and tax liability of an individual and H.U.F. Computation of total income and tax liability of a Firm
March 2024	Deduction of tax at source; advance payment of tax. Income tax authorities and their powers. Assinment-1.
April 2024	Procedure for assessment; different types of returns. Procedure of filing e-return and revised return. Assinment-2.
May 2024	Recovery and refund of tax. Penalties and prosecutions; appeals and revision. Revision

Rajat
01/03/24

Lesson Plan (w.e.f. January 2024 to may 2024)

Name of Assistant Professor:- Mr. Rajat

Subject: Commerce

Month	Topics covered
January- February 2024	Membership in companies, Company management and administration , Company Secretary
March 2024	Company Meetings and Resolution, Meetings: kinds of meetings, requisites of a valid meeting Assinment-1.
April 2024	Dividend; accounts of companies; audit & auditors Branding; Prevention of oppression & mismanagement Assinment-2.
May 2024	Reconstruction and Amalgamation, Winding up of The Company Revision

Chakraborty

Lesson Plan (w.e.f. January 2024 to may 2024)

Name of Assistant Professor:- Mr. Rajat

Subject: Computerized Accounting System , B. Com. II sem

Month	Topics covered
January- February 2024	Computerised Accounting System Introduction of Tally.ERP
March 2024	Group, Ledger, Voucher Entry & Budget creation Bill Wise Accounting Inventory features & Order processing Assinment-1.
April 2024	Reports Computation of Tax Liability & Display Assinment-2.
May 2024	Payroll (Salary Accounting) Payroll & Income Tax Display Revision

Rajat
01/03/24