

## Lesson Plan of Session: 2024-25

Class: B.Com Semester-1

Subject: Business Management


July & August: Management: An Introduction  
Management as science, Art and Profession  
Approaches to Management  
Planning: Concept and Importance

August & Sep.: Types of Plans  
Organising: Concept and Principles  
Organising structure: Meaning and Types  
Delegation of Authority: Meaning and Barriers  
Test & Assignment

Sep. & October: Decentralisation and Centralisation  
Staffing: Concept and Scope  
Directing: Principles and Elements  
Motivation  
Test & Assignment

October & Nov.: Leadership: Approaches and Styles  
Controlling: Meaning and Process  
Control Techniques  
Test & Revision

\*Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Management.



(SUBHASH CHANDER )

Associate Professor



## Lesson Plan of Session: 2024-25

Class: B.Com Semester-3

Subject: Income Tax

July & August: -Income Tax: An Overview  
-Residential Status and Incidence of Tax  
-Income Exempt from Tax  
-Income from Salary

August & Sep.: -Income from Salary  
Agricultural Income  
-Retirement Benefits  
-Income from House Property  
Test & Assignment

Sep. & October: -Clubbing and Aggregation of Income  
-Set-off and Carry Forward of Losses  
-Capital Gains  
Test & Assignment

October & Nov.: -Profits and Gains of Business or Profession  
-Income from Other Sources  
Test & Revision

\*Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Income Tax.



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Associate Professor



## Lesson Plan of Session: 2024-25

Class: B.Com Semester-5

Subject: Income Tax

July & August: -Income Tax: An Overview  
-Residential Status and Incidence of Tax  
-Income Exempt from Tax  
-Income from Salary

August & Sep.: -Income from Salary  
Agricultural Income  
-Retirement Benefits  
-Income from House Property  
Test & Assignment

Sep. & October: -Clubbing and Aggregation of Income  
-Set-off and Carry Forward of Losses  
-Capital Gains  
Test & Assignment

October & Nov.: -Profits and Gains of Business or Profession  
-Income from Other Sources  
Test & Revision

\*Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Income Tax.



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## Lesson Plan of Session: 2024-25

Class: B.Com Semester-5

Subject: Auditing

- July & August: -Introduction of Auditing  
- Importance and Limitations of Auditing  
-Types of Audit
- August & Sep.: -Audit Process and Audit Programme  
-Internal Control, Internal Check and Internal Audit  
-Routine Checking and Vouching  
Test & Assignment
- Sep. & October: -Verification of Assets and Liabilities  
-Appointment, Power, Duties and Liabilities of an Auditor  
-Audit Report  
Test & Assignment
- October & Nov.: -Investigation  
-Auditing of E-commerce Transaction  
Professional Conduct and Ethics  
Test & Revision

\*Outcome of the syllabus: After completing the syllabus the students will be able to understand the basic concepts of Auditing.



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Associate Professor