

# GOVT. POST GRADUATE NEHRU COLLEGE JHAJJAR

Lesson Plan Session 2023-24 (Even)

Name of Assistant Professor: Apeksha

Class: B.Com I

Semester: 2<sup>nd</sup>

Subject: Financial Accounting-II

Month	Topic
January	Hire Purchase System and Installment Payment Systems
February	Branch Accounts (including foreign branch) and Departmental Accounts
March	Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution
April	Joint-Venture Account; Royalty Account

*Apeksha*  
15/01/2024

# GOVT. POST GRADUATE NEHRU COLLEGE JHAJJAR

Lesson Plan Session 2023-24 (Even)

Name of Assistant Professor: Apeksha

Class: B.Com (Hons.)

Semester: 2<sup>nd</sup>

Subject: Financial Accounting for Business

Month	Topic
January	Higher Purchase System and Installment Payment System. Lease accounting (with accounting standard-19)
February	Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system- Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet. Departmental accounts.
March	Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murray Rule), gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.
April	Royalty Accounts; An introduction to Tally.

Apeksha  
15/01/24

# GOVT. POST GRADUATE NEHRU COLLEGE JHAJJAR

Lesson Plan Session 2023-24 (Even)

Name of Assistant Professor: Apeksha

Class: B.Com II

Semester: 4<sup>th</sup>

Subject: Business Regulatory Framework – II

Month	Topic
January	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.
February	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.
March	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.
April	RTI Act : features, rights and importance

Apeksha  
15/01/24

# GOVT. POST GRADUATE NEHRU COLLEGE JHAJJAR

Lesson Plan Session 2023-24 (Even)

Name of Assistant Professor: Apeksha

Class: B.Com III

Semester: 6<sup>th</sup>

Subject: Taxation Law – II

Month	Topic
January	Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR – I and II)
February	Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.
March	Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.
April	Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

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