

Ms. Preeti Sharma

LESSON-PLAN (Session 2025-26)

Name of Assistant/ Associate Professor: Preeti Sharma

Class: B.com 2nd Year

Semester: 3rd sem

Subject/Paper: Accounting Data Processing

Sr. No.	Week	Topics to be covered	Remarks if any
1	22-30 July 2025	Basics of Accounting : Meaning, advantages ,limitations ,accounting assumptions	
2	1-8 August 2025	Computerized accounting system: Concept, need, difference between manual and computerized;	
3	11-14 August 2025	Tally: Introduction. Features, installation	
4	18-23 August 2025	Licensing configurations	
5	25-30 August 2025	Security controls in Tally Prime: Tally vault password, data backup and restore, export and import data.	Assignment
6	1-6 September 2025	Edit log feature in tally. Masters: Concept	
7	8-13 September 2025	Company creation: Setup features, accounting features,	
8	15-20 September 2025	Shutting and deleting company	
9	24-30 September 2025	Ledger creation: Creating single and multiple ledgers, altering: Deleting and displaying ledger	
10	1,3,4,6 October 2025	Invoicing; Cost centres; Interest calculations; Inventory	Class Test
11	8-11 October 2025	Stock groups, stock categories, stock items, purchase and sales order processing	
12	13-18 October 2025	Godowns /location, unit of measurement;BOM	
13	19-26 October 2025	Vouchers: Concepts, accounting & inventory vouchers.	
14	27-31 October 2025	Financial Statements: Profit & loss account, balance sheet	
15	3,4,6-8 November 2025	Bank reconciliation, Debit and credit note,	Mid term Exam
16	10-15 November 2025	Tally audit features, Printing features	
17	17-22,24 November 2025	Management information system & different reports in tally	
18	25 November 2025 onwards	Examinations	

*Vacation as per university calendar

*Assignments and unit test will be taken as per schedule

Preeti Sharma

Extension lecturer

Commerce Department

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LESSON-PLAN (Session 2025-26)

Name of Assistant/ Associate Professor: Preeti Sharma

Class: B.com Final Year

Semester: 5th sem

Subject/Paper: Goods and services Tax

Sr. No.	Week	Topics to be covered	Remarks if any
1	22-30 July 2025	GST structure, registration and exemptions: Constitutional framework of indirect taxes before GST	
2	1-8 August 2025	Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST(SGST,CGST,UTGST& IGST)	
3	11-14 August 2025	GST council; GST network; State compensation mechanism,	
4	18-23 August 2025	Registration: Nature, persons liable, threshold limit, procedure.	
5	25-30 August 2025	Levy and collection of GST: Taxable event - scope, forms and nature of supply	
6	1-6 September 2025	Time and place of supply, value of supply, exempt supplies, small supplies, zero rated supply	
7	8-13 September 2025	Composition levy Scheme; HSN/SAC classification	1st Assignment
8	15-20 September 2025	Composite and mixed supplies; ECO operators.	
9	24-30 September 2025	Input tax credit & tax invoice: Eligibility conditions, apportionment of credit, blocked credits;	
10	1,3,4,6 October 2025	Tax credit in respect of capital goods and in special circumstances, transfer of input credit (input service distribution)	
11	8-11 October 2025	Doctrine of unjust enrichment; Reverse charge mechanism; Job work tax invoice;	
12	13-18 October 2025	Credit and debit notes; E- Way bills.	Class Test
13	19-26 October 2025	Miscellaneous and special provisions: GST returns - types of returns, monthly returns,	
14	27-31 October 2025	Annual returns and final return - due dates for filing of returns final assessment;	
15	3,4,6-8 November 2025	Accounts and audit under GST,	
16	10-15 November 2025	Payment of tax	Mid term Exam
17	17-22,24 November 2025	offences & penalties	
18	25 November 2025 onwards	Examinations	

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LESSON-PLAN (Session 2025-26)

Name of Assistant/ Associate Professor: Preeti Sharma

Class: B.A 2nd Year

Semester: 3rd sem

Subject/Paper: Indian Capital Market

Sr. No.	Week	Topics to be covered	Remarks if any
1	22-30 July 2025	Capital market: Need and structure	
2	1-8 August 2025	Types of capital market:	
3	11-14 August 2025	Primary and secondary market; Functions of primary and secondary market	
4	18-23 August 2025	Financial instruments in Indian capital market	
5	25-30 August 2025	Regulation of Indian capital market	
6	1-6 September 2025	The Securities Exchange Board of India- Constitution	1st Assignment
7	8-13 September 2025	Role of SEBI in regulating primary and secondary market	
8	15-20 September 2025	Investor protection and grievance redressed	
9	24-30 September 2025	Investor protection and grievance redressed	
10	1,3,4,6 October 2025	Stock Exchanges in India: Origin	
11	8-11 October 2025	Stock Exchanges in India- role and functions	Class Test
12	13-18 October 2025	Stock Exchanges in India- role and functions	
13	19-26 October 2025	Listing of Securities: Concept, merits & demerits	
14	27-31 October 2025	listing requirements, procedure	
15	3,4,6-8 November 2025	Depository System in India: Role, function	Mid Term Exam
16	10-15 November 2025	dematerialisation of securities	
17	17-22,24 November 2025	Recent trends in Indian capital market	
18	25 November 2025 onwards	Examinations	

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