

Tentative Teaching Plan (January 2026 - 15 April 2026)

course Title : (Advanced Financial Accounting)
24COM4020501

Semester - II (B.Com)

Session : 2025-26

Month	Week	Lecture's time	Days	chapters / Topics to be covered
January	Week 1	1 Hour Each Day	Days 1	Definition, features & Types of partnership, types of Accounts : Partner's capital A/c.
			Day 2	Numerical Practices
			Day 3	Lecture + Numerical exercise
			Day 4	class test +
	Week 2		Day 1	Profit and loss appropriation Account, G/L - concepts & Valuation
			Day 2	Lecture + Numerical practices
			Day 3	Lecture + Numerical exercise
			Day 4	Problem Discussion + Class test
	Week 3		Day 1	change in Profit sharing Ratio (Journal entries for Ratio change)
			Day 2	Admission of Partner (Recording) of Adjustments on Admission, Goodwill valuation, Revaluation, Capital Adjustments
			Day 3	Numerical Exercise + Discussion + Problem solving session
			Day 4	class test + Presentations for Numerical Problems by Students
	Week 4		Day 1	chapter - Retirement and Death of a partner
			Day 2	Numerical Problems. Solutions step by step to students on above
			Day 3	Illustrations on Numerical Problems
			Day 4	Class tests

Month	Week	Days	Chapters / Topics to be covered
Feb.	Week 1	Day 1	Dissolution of a Partnership firm & Accounting treatment during dissolution
		Day 2	Problem solving + Numerical Practices
		Day 3	Numerical Exercises
		Day 4	Discussion + class tests
	Week 2	Day 1	Garner vs. Murray Rule, treatment of Deficiency
		Day 2	Numerical illustrations for solving problems on partner's deficiency
		Day 3	Branch Accounts (including Foreign Branches)
		Day 4	Numerical illustrations + lectures
	Week 3	Day 1	Class test + Class exercise
		Day 2	Departmental Accounts (lecture + Practical exercise)
		Day 3	lecture + Numerical practice
		Day 4	Problem discussion + Class test
	Week 4	Day 1	Misc Purchase system - Concept and Accounting
		Day 2	lecture + Accounting Problems
		Day 3	lecture + Accounting Problems
		Day 4	class exercise + test

Months	Week	Days	Chapters / Topics to be covered
March	Week 1	Day 1	Instalment payment system - Comparison with Hire purchase C Lecture + Numerical Problems
		Day 2	Lecture + Numerical Problems
		Day 3	Numerical illustration + Discussion for Problem Solving of students
		Day 4	class practices with class test
March	Week 2	Day 1	Royalty Accounts: Preparing Royalty and short working accounts
		Day 2	Lecture + Numerical Illustrations
		Day 3	— do —
		Day 4	— do —
	Week 3	Day 1	— do —
		Day 2	— do —
		Day 3	— do —
		Day 4	— class tests —
	Week 4	Day 1	UNIT wise Discussions
		Day 2	and Problem solutions and
		Day 3	chapters wise Numerical
		Day 4	practices.

Month	Week	Days	
April	Week 1	Day 1	Computerised Accounting using Tally (lecture)
		Day 2	Hand on practical on Data entry and posting in Tally
		Day 3	Generating Reports: Cash Book, ledger, Trial Balance, Profit & loss accounts, Balance sheet.
		Day 4	Practical session on above
	Week 2		Unit wise class tests & Presentations & Assignment Allotments and class discussions among students.

Course : Corporate Accounting - II (4th sem B.Com)

Course Code : 25COM1404DS01

Session : 2025-26 (Jan. 2026 to April 2026)

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Month	Week	UNIT	Topics to be covered	Teaching Activities
January 2026	Week 1	UNIT-I	Introduction to Amalgamation & Absorption - Meaning, features, Objectives, Differences, Types of Amalgamation	Lecture + Discussion
	Week 2	UNIT-I	Methods of Purchase Consideration - Lump sum, Net Asset, Net payment Shares exchange and Numerical problem	Lecture + Numerical Problem solution
	Week 3	UNIT-I	Accounting treatment in Books - Amalgamation using Pooling of interest & Purchase Method Practical Questions	Lecture + Numerical problems
	Week 4	UNIT-I	Internal Reconstruction - Meaning, Need, Capital Reduction, reorganisation, accounting treatment with Numerical Problems	Lecture + Numerical Problem solution + Problem discussion
Feb. 2026	Week 1	UNIT-I Revision	Revision + Practice of Numerical problems + class test unit-I	
	Week 2	UNIT-II	Banking Company Accounts - statutory Requirements, Schedules Balance sheet format, Numerical Problems	Lecture + Numerical solving + Problem discussion
	Week 3	UNIT-II	General Insurance Accounting, Types, premium, claim, commission Final Accounts of General Insurance Revenue A/c, P/L, Balance sheet, Practical Questions	Problem Solving session + Discussion + examples from insurance companies
	Week 4	UNIT-II	Revision + Problem solving + class test (UNIT-II)	

Corporate Accounting (B.Com 4th Sem)
Session: 2025-26 (Jan to April 2026)

Month	Week	UNIT	Topics/Subtopic to be covered	Teaching Activities
March 2026	Week 1	UNIT-3	PSV Reporting standards, CAG Reporting; Disclosures	lecture + PPT with RBI Format + Financial statements
	Week 2	UNIT-3	Electricity Company Accounts - Double Account System; Numericals	Numerical Problem demonstration
	Week 3	UNIT-3 Revision	Revision + Numerical Problems revision + Class test (UNIT-3)	Class Test (UNIT-3)
	Week 4	UNIT-4	Liquidation - Meaning, Modes, legal Provisions	lecture + Discussion
April 2026	Week 1	UNIT-4	Liquidator's Final Statement, Remuneration, Adjustments, Numerical Problems Solving step by step	lecture + Numerical Problems solutions
	Week 2	Revision	Revision of All UNITS + Presentations + class tests of all units + Problems Discussions	

Teaching Plan (January to 15 April 2026)
 Course:- International Marketing
 Semester:- B.Com 6th Sem
 Session:- 2025-26
 Gaur Brahman Degree College, Rohlok

Month	Week	UNITS	Topics to be covered	Teaching Activities
Jan. 2026	Week 1	UNIT-I	International Marketing - An Introduction	lecture + Discussion + Feedback + class test
	Week 2	UNIT-I	International Marketing Environment	lecture + Discussion
	Week 3	UNIT-I	Foreign Market Selection and Entry Modes in International Markets	PPT + lecture + Discussion
	Week 4	Revision	Revision + Discussion + Class test of chapters of UNIT-I	
Feb. 2026	Week 1	UNIT-I UNIT-II	Product Planning for International Markets International Product life cycle	lecture + Discussion + Graph explanation
	Week 2	UNIT-II	Marketing Research & Information	lecture + class test
	Week 3	UNIT-II	Branding, Packaging and Labelling : Packaging Analysis	lecture + PPT + class discussion + class test
	Week 4	UNIT-II	International Pricing, International Price Quotations and Payment Terms UNIT wise Revision + class test	lecture + pricing demo + examples + class test

International Marketing
B.Com 6th Sem
Session: 2025-26

Month	Week	UNIT	Topic to be covered	Teaching Activities
March 2026	Week 1	UNIT-III	International Distribution: Management of Distribution channels	Lecture + Discussion + class test
	Week 2	UNIT-III	channel Conflict, Selection and appointment of Foreign Sales Agents	Lecture + class test
	Week 3	UNIT-III	Export Procedure and Documentation	Lecture with Diagrams + class test
	Week 4	UNIT-III	Revision + Problem Discussion + UNIT wise class test	Class Test UNIT-IV
April 2026	Week 1	UNIT-IV	Methods of International Product Promotion: Direct Mail, sales literature, Trade fair and Exhibitions	PPT + Discussion
	Week 2	UNIT-IV	International Advertisement and Media strategy Web Marketing Presentations + class tests of Each UNIT covering whole syllabus	Lecture + Discussion + Presentation + class Tests

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Teaching plan (January 2026 - April 2026)

Course: Taxation law - II

Semester: B.Com (VIth Sem)

Session: 2025-26

Month	Week	Topics / Sub topics	Teaching Activities
2026 January	Week 1	Rebate & Relief of tax - Meaning and types (understanding concept and computation of Rebate and Relief under income tax Act)	Lecture + Numerical practices
	Week 2	Computation of total income and Tax liability of Individuals (Numerical Practices with explanation)	Lecture + Problem solving + Numerical practices
	Week 3	Filing of Income tax Return (ITR-I & II) (Understanding e-filing procedures and required documents)	Lecture + Practical demo of filing ITR
	Week 4	Revision + Practice of Problems + unitwise test	interactive session + Class tests
Feb 2026	Week 1	Assessment of Hindu Undivided Families (HUFs) (Understanding of HUF structure and computation of tax liability of HUF with numerical problems)	Lecture + Problem solving
	Week 2	Assessment of Firms (Understanding of concept of firm along with Numerical practices related to computation of tax liability of firms)	Lecture + Numerical practices + Problem discussion
	Week 3	Assessment of Association of Persons (AOP) (Understanding and Problem solving of AOPs)	Illustration to be solved step by step
	Week 4	Revision + Practice of UNIT-II + Class test	UNIT-II tests

Course : Taxation Law - II
B. Com VIth Sem
Session : 2025-26

Month	Week	Topics/ Sub topics	Teaching Activities
Mar. 2026	Week 1	Income tax authorities - Power and Functions (Explanation of hierarchy and powers of tax authorities)	PPT, discussion
	Week 2	Assessment Procedure under the Income Tax Act (Understanding Procedure of assessment, types and role of authorities)	Lecture + Discussion/ Feedback
	Week 3	Deduction of tax at Source (TDS) and Advance Payment of Tax	Numerical practices + test
	Week 4	Discussion + Problem Solving + Feedback from students	UNIT - III test
April 2026	Week 1	Recovery of Tax and Refund of Tax (Understand modes of recovery and Refund of tax)	Discussion
	Week 2	Appeal and Revision (Explanation of appeal authorities and procedure for Revision)	Discussion
	Week 3	Penalties and Prosecutions under Income Tax Act	Lecture + problem discussion
	Week 4	Revision + class tests + Presentation of all Units	