

SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

Semester: Even

Subject: Financial Literacy

For the Month of: January to May, 2026

Class: B. Com. 4th Sem

Name of Associate Professor: Dr. Sushma Hooda

S No.	MONTHS	Topic to be covered	Assignment/Test/Academic Activities
1.	January	Financial planning and financial products	
2.	February	Time Value of money, Introduction to saving, Management of spending and financial Discipline	
3.	March	Banking products and services, Net Banking Precaution against ponzi schemes and online frauds	<u>Assignment</u> <ul style="list-style-type: none">• Banking product and services• Net Banking
4.	April	Investment opportunity and Insurance Tax structure in India, Tax planning	<u>TEST</u> <ul style="list-style-type: none">• Insurance

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Semester: Even

5.	May	Exemptions and deductions for Individuals, E-filing	
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Subject: Auditing

For the Month of: January to May, 2026

Class: B. Com. 6th Sem

Name of Associate Professor: Dr. Sushma Hooda

S No.	MONTHS	Topic to be covered	Assignment/Test/Academic Activities
1.	January	Auditing Concept, Nature, objectives, Scope, advantages and disadvantages; Types of audits	
2.	February	Audit process, Audit programme and Audit Note book, Audit of E-Commence transaction, Investigation, Internal checking system, test checking, routine Checking, internal control, Vouching Verification of assets and liabilities.	<u>Assignment on</u> <ul style="list-style-type: none">• Types of Auditing• Audit Programme• Seminar Presentation

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3.	March	Audit of Limited companies, company Audit, Divisible profits and dividend, Audit Report	<u>Test</u> <ul style="list-style-type: none">• Audit concept• Investigation• Audit of E-Commerce
4.	April	Directions of Comptroller of auditor general of India, Professional ethics of auditing	<u>Assignment on</u> <ul style="list-style-type: none">• Audit of Limited Companies
5.	May	Concept of CAAT	<u>Test</u> <ul style="list-style-type: none">• Audit Report

Subject: Business Environment of Haryana

For the Month of: January to May, 2026

Class: B. Com. 6th Sem

Name of Associate Professor: Dr. Sushma Hooda

S No.	MONTHS	Topic to be covered	Assignment/Test/Academic Activities
1.	January	Business Environment, Nature and problems of Haryana Economy	

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2.	February	Economic Development, Haryana Economy - Income Population, Health & nutrition and sex ratio. Agriculture in Haryana, Crop Insurance, MSP, FPO.	<u>Assignment</u> <ul style="list-style-type: none">• Crop insurance, MSP, FPO• Problems of Haryana Economy
3.	March	Agriculture Critet, NABARD, Rural indebtedness	<u>Test:</u> <ul style="list-style-type: none">• Agriculture in Haryana
4.	April	Industrial growth in Haryana, Role of HSIDC, SEZs and Industrial corridars in Haryana, Industrial Problems and Challenges	<u>Assignment</u> <ul style="list-style-type: none">• NABARD• HSIDC• SEZs
5.	May	Industrial financial Institutions in Haryana	<u>Test:</u> <ul style="list-style-type: none">• Industrial financial Institutions in Haryana

Subject: Business Statistics For

the Month of: January to May, 2026

Class: B. Com. 6th Sem

Name of Associate Professor: Dr. Sushma Hooda

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SUMMARY OF LESSON PLAN OF COLLEGE FACULTY

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1.	January	Concept of statistics, statistical variables: Quantitative and Qualitative	
2.	February	Frequency Distribution, Measurement of Central Tendency, Skewness, Dispersion and Kurtosis	<u>Test</u> • Measurement of Central Tendency
3.	March	Graphic presentation of Data, Various types of Graphs and Diagrams	<u>Assignment</u> • Various types of Graphs and Diagrams
4.	April	Correlation – Karl Pearson's, coefficient of correlation	<u>Assignment</u> • Correlation
5.	May	Regression Analysis	<u>Test</u> Regression Analysis

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Subject: Income Tax II

For the Month of: Jan to May, 2026

Class: B.com 6th Sem

Name of Associate Professor: Dr. Sushma Hooda

S No.	MONTHS	Topic to be covered	Assignment/Test/Academic Activities
1.	January	<ul style="list-style-type: none">• Deduction out of G.T.I	
1.	February	<ul style="list-style-type: none">• Assessment of Individuals• Assessment of HUF• Procedure of Assessment• Types of ASSESSMENT	Assignment I <ul style="list-style-type: none">• Procedure of Assessment• E-filing of return
2.	March	<ul style="list-style-type: none">• Income Tax Authority• Income Tax appeal• Penalties• Prosecution	
3.	April	<ul style="list-style-type: none">• Recovery• Refund of tax• Assessment of firm	TEST <ul style="list-style-type: none">• Income Tax Appeal• Recovery and Refund of Tax

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		<ul style="list-style-type: none">• TDS	
4.	May	<ul style="list-style-type: none">• TCS• Advance Payment of tax	Assignment II <ul style="list-style-type: none">• Penalties and TDS