

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher	Shahrin Bano	Class / Semester	B.Com 1st Year / 1st Semester
Subject	Commerce	Paper Name	Financial Accounting
Paper Code	101	Teaching Term	20 July 2026 – 30 November 2026

Sr. No.	Date / Day / Week / Month	Particulars
1	20 Jul – 24 Jul 2026 Monday–Friday	Unit I – Introduction to Financial Accounting; concepts, principles and accounting process.
2	27 Jul – 31 Jul 2026 Monday–Friday	Unit I – Double Entry System, Journal, Ledger and Trial Balance.
3	03 Aug – 07 Aug 2026 Monday–Friday	Unit I – Posting, balancing and Trial Balance; numerical practice.
4	10 Aug – 14 Aug 2026 Monday–Friday	Unit II – Capital and Revenue; Provisions and Reserves.
5	17 Aug – 21 Aug 2026 Monday–Friday	Unit II – Final Accounts: Trading and Profit & Loss Account.
6	24 Aug – 28 Aug 2026 Monday–Friday	Unit II – Balance Sheet with adjustments; numerical practice.
7	31 Aug – 04 Sep 2026 Monday–Friday	Unit III – Non-Profit Organisations: Receipts & Payments and Income & Expenditure.
8	07 Sep – 11 Sep 2026 Monday–Friday	Unit III – NPO adjustments, funds and Balance Sheet; problems.
9	14 Sep – 18 Sep 2026 Monday–Friday	Unit III – Consignment Accounts: concepts and accounting treatment.
10	21 Sep – 25 Sep 2026 Monday–Friday	Unit III – Normal/Abnormal Loss and valuation of stock; revision.
11	28 Sep – 02 Oct 2026 Monday–Friday	Unit IV – Branch Accounts: dependent branches and accounting systems.
12	05 Oct – 09 Oct 2026 Monday–Friday	Unit IV – Branch accounting problems and related adjustments.
13	12 Oct – 16 Oct 2026 Monday–Friday	Unit IV – Hire Purchase: concepts and accounting treatment.
14	19 Oct – 23 Oct 2026 Monday–Friday	Unit IV – Instalment System; difference from hire purchase.
15	26 Oct – 30 Oct 2026 Monday–Friday	Unit IV – Numerical practice: Branch, Hire Purchase and Instalment System.
20	01–09 Nov 2026 DIWALI VACATION	DIWALI VACATION – NO CLASSES.
16	10 Nov – 13 Nov 2026 Tuesday–Friday	Revision – Units I–II and important numerical problems.
17	16 Nov – 20 Nov 2026 Monday–Friday	Revision – Units III–IV and examination-oriented preparation.
18	23 Nov – 27 Nov 2026 Monday–Friday	Complete syllabus revision; doubt clearing and final preparation.
19	30 Nov 2026 Monday–Friday	Final completion of syllabus; doubt clearing and examination preparation.

Unit-wise Coverage	Period
Unit I – Financial Accounting & Accounting Process	20 Jul – 07 Aug 2026
Unit II – Capital & Revenue + Final Accounts	10 Aug – 28 Aug 2026
Unit III – NPO + Consignment	31 Aug – 09 Oct 2026
Unit IV – Branch + Hire Purchase & Instalment	12 Oct – 30 Oct 2026
Revision & Completion	10 Nov – 30 Nov 2026
Diwali Vacation	01 Nov – 09 Nov 2026

Signature of Teacher: _____ Shahrin Bano

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher	Shahrin Bano	Class / Semester	B.Com 2nd Year / 3rd Semester
Subject	Commerce	Paper Name	Human Resources Management
Paper Code	303	Teaching Term	20 July 2026 – 30 November 2026

Sr. No.	Date / Day / Week / Month	Particulars
1	20 Jul – 24 Jul 2026 Monday–Friday	Unit I – HRM: meaning, importance, objectives and scope.
2	27 Jul – 31 Jul 2026 Monday–Friday	Unit I – Managerial and operative functions of HRM.
3	03 Aug – 07 Aug 2026 Monday–Friday	Unit I – Qualifications and qualities of HR Manager; revision.
4	10 Aug – 14 Aug 2026 Monday–Friday	Unit II – Recruitment: meaning, policy, sources and modes.
5	17 Aug – 21 Aug 2026 Monday–Friday	Unit II – Factors affecting recruitment; Selection procedure.
6	24 Aug – 28 Aug 2026 Monday–Friday	Unit II – Stages of selection; Training: need and importance.
7	31 Aug – 04 Sep 2026 Monday–Friday	Unit II – Methods of training; Training Programme in India; revision.
8	07 Sep – 11 Sep 2026 Monday–Friday	Unit III – Wages: meaning and methods of wage payment.
9	14 Sep – 18 Sep 2026 Monday–Friday	Unit III – Wage incentives: concept, need and importance.
10	21 Sep – 25 Sep 2026 Monday–Friday	Unit III – Profit sharing, labour co-partnership and non-monetary incentives.
11	28 Sep – 02 Oct 2026 Monday–Friday	Unit III – Essentials of an ideal incentive system; revision.
12	05 Oct – 09 Oct 2026 Monday–Friday	Unit IV – Industrial Relations: concept, importance and objectives.
13	12 Oct – 16 Oct 2026 Monday–Friday	Unit IV – Participants and requirements of good industrial relations.
14	19 Oct – 23 Oct 2026 Monday–Friday	Unit IV – Industrial unrest: meaning, forms and causes.
15	26 Oct – 30 Oct 2026 Monday–Friday	Unit IV – Industrial disputes and employee relations; revision.
20	01–09 Nov 2026 DIWALI VACATION	DIWALI VACATION – NO CLASSES.
16	10 Nov – 13 Nov 2026 Tuesday–Friday	Revision – Units I–II and important concepts.
17	16 Nov – 20 Nov 2026 Monday–Friday	Revision – Units III–IV and examination-oriented preparation.
18	23 Nov – 27 Nov 2026 Monday–Friday	Complete syllabus revision; doubt clearing and final preparation.
19	30 Nov 2026 Monday–Friday	Final completion of syllabus; doubt clearing and examination preparation.

Unit-wise Coverage	Period
Unit I – Introduction & Functions of HRM	20 Jul – 07 Aug 2026
Unit II – Recruitment, Selection & Training	10 Aug – 11 Sep 2026
Unit III – Wages & Wage Incentives	14 Sep – 09 Oct 2026
Unit IV – Industrial Relations & Industrial Unrest	12 Oct – 30 Oct 2026
Revision & Completion	10 Nov – 30 Nov 2026
Diwali Vacation	01 Nov – 09 Nov 2026

Signature of Teacher: _____ Shahrin Bano

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher	Shahrin Bano	Class / Semester	B.Com 3rd Year / 5th Semester
Subject	Commerce	Paper Name	Financial Management
Paper Code	503	Teaching Term	20 July 2026 – 30 November 2026

Sr. No.	Date / Day / Week / Month	Particulars
1	20 Jul – 24 Jul 2026 Monday–Friday	Unit I – Financial Management: concept, scope, objectives and finance function.
2	27 Jul – 31 Jul 2026 Monday–Friday	Unit I – Financial planning; over-capitalisation and under-capitalisation.
3	03 Aug – 07 Aug 2026 Monday–Friday	Unit I – Impact and remedies of over/under-capitalisation; revision.
4	10 Aug – 14 Aug 2026 Monday–Friday	Unit II – Cost of Capital: concepts and components.
5	17 Aug – 21 Aug 2026 Monday–Friday	Unit II – Approaches to cost of capital and weights.
6	24 Aug – 28 Aug 2026 Monday–Friday	Unit II – Weighted Average Cost of Capital; numerical practice.
7	31 Aug – 04 Sep 2026 Monday–Friday	Unit II – Market price of equity shares and debentures.
8	07 Sep – 11 Sep 2026 Monday–Friday	Unit II – Operating, Financial and Combined Leverage.
9	14 Sep – 18 Sep 2026 Monday–Friday	Unit II – Indifference level of EBIT; ROI–ROE and EBIT–EPS analysis.
10	21 Sep – 25 Sep 2026 Monday–Friday	Unit III – Capital Structure theories and planning.
11	28 Sep – 02 Oct 2026 Monday–Friday	Unit III – Factors affecting capital structure; debt capacity.
12	05 Oct – 09 Oct 2026 Monday–Friday	Unit III – Dividend theories: Walter, Gordon and Radical Model.
13	12 Oct – 16 Oct 2026 Monday–Friday	Unit III – Modigliani–Miller; dividend policy, stock dividend and split.
14	19 Oct – 23 Oct 2026 Monday–Friday	Unit IV – Working Capital: concept, need and determinants.
15	26 Oct – 30 Oct 2026 Monday–Friday	Unit IV – Working capital finance mix and estimation.
20	01–09 Nov 2026 DIWALI VACATION	DIWALI VACATION – NO CLASSES.
16	10 Nov – 13 Nov 2026 Tuesday–Friday	Unit IV – Cash, marketable securities, receivables and inventory management.
17	16 Nov – 20 Nov 2026 Monday–Friday	Unit IV – Sources of working capital finance; numerical practice.
18	23 Nov – 27 Nov 2026 Monday–Friday	Revision – Units I–III and important numerical problems.
19	30 Nov 2026 Monday–Friday	Final completion of syllabus; doubt clearing and examination preparation.

Unit-wise Coverage	Period
Unit I – Fundamentals of Financial Management	20 Jul – 14 Aug 2026
Unit II – Cost of Capital, Leverage & EBIT Analysis	17 Aug – 25 Sep 2026
Unit III – Capital Structure & Dividend Policy	28 Sep – 23 Oct 2026
Unit IV – Working Capital Management	26 Oct – 30 Nov 2026
Diwali Vacation	01 Nov – 09 Nov 2026

Signature of Teacher: _____ Shahrin Bano

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA

LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher	Deepa Kumari	Class / Semester	B.Com 1st Year / 1st Semester
Subject	Commerce	Paper Name	Business Management
Paper Code	103	Teaching Term	20 July 2026 – 30 November 2026

Sr. No.	Date / Week / Month	Unit	Particulars
1	20–24 Jul 2026 Week 1 • Monday–Friday	Unit I	Introduction to Management: concept, characteristics, significance, process and functions.
2	27–31 Jul 2026 Week 2 • Monday–Friday	Unit I	Management as science, art and profession; classical and neo-classical approaches.
3	03–07 Aug 2026 Week 3 • Monday–Friday	Unit I	Behavioural, management science, systems and contingency approaches; emerging concepts.
4	10–14 Aug 2026 Week 4 • Monday–Friday	Unit I	Managerial roles and managerial skills; Unit I revision.
5	17–21 Aug 2026 Week 5 • Monday–Friday	Unit II	Planning: process, importance and types of plans.
6	24–28 Aug 2026 Week 6 • Monday–Friday	Unit II	Policy, programme, strategy, vision, mission, goals and objectives.
7	31 Aug–04 Sep 2026 Week 7 • Monday–Friday	Unit II	Organizing: principles, benefits and organizational structure.
8	07–11 Sep 2026 Week 8 • Monday–Friday	Unit II	Functional, line & staff, matrix, formal vs. informal and large-scale structures.
9	14–18 Sep 2026 Week 9 • Monday–Friday	Unit II	Virtual organization; Unit II revision.
10	21–25 Sep 2026 Week 10 • Monday–Friday	Unit III	Staffing: importance, scope and modes; delegation and its advantages.
11	28 Sep–02 Oct 2026 Week 11 • Monday–Friday	Unit III	Barriers and guidelines for effective delegation; centralization and decentralization.
12	05–09 Oct 2026 Week 12 • Monday–Friday	Unit III	Directing and coordination; controlling: characteristics and process.
13	12–16 Oct 2026 Week 13 • Monday–Friday	Unit III	Prerequisites of effective control system; controlling techniques; Unit III revision.
14	19–23 Oct 2026 Week 14 • Monday–Friday	Unit IV	Motivation: objectives, significance and approaches.
15	26–30 Oct 2026 Week 15 • Monday–Friday	Unit IV	Leadership: significance, functions, styles and approaches.
	01–09 Nov 2026 Diwali Vacation		DIWALI VACATION – NO CLASSES.
17	10–13 Nov 2026 Week 16 • Monday–Friday	Unit IV	Coordination: concept and importance; need for coordination.
18	16–20 Nov 2026 Week 17 • Monday–Friday	Unit IV	Principles and techniques of coordination; Unit IV revision.

Sr. No.	Date / Week / Month	Unit	Particulars
19	23–27 Nov 2026 Week 18 • Monday–Friday	All Units	Complete syllabus revision and examination-oriented preparation.
20	30 Nov 2026 Final • Monday–Friday	All Units	Final revision; syllabus completed.

Unit-wise Coverage	Period
Unit I – Introduction to Management & Managerial Roles/Skills	20 Jul – 14 Aug 2026
Unit II – Planning & Organizing	17 Aug – 18 Sep 2026
Unit III – Staffing, Delegation, Directing, Coordination & Controlling	21 Sep – 16 Oct 2026
Unit IV – Motivation, Leadership & Coordination	19 Oct – 20 Nov 2026
Full Syllabus Revision	23 – 30 Nov 2026
Diwali Vacation	01 – 09 Nov 2026

Signature of Teacher: _____ Deepa Kumari

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA

LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher	Deepa Kumari	Class / Semester	B.Com 2nd Year / 3rd Semester
Subject	Commerce	Paper Name	Income Tax Law
Paper Code	302	Teaching Term	20 July 2026 – 30 November 2026

Sr. No.	Date / Week / Month	Unit	Particulars
1	20–24 Jul 2026 Week 1 • Monday–Friday	Unit I	Income Tax: basic concepts—assessee, person, previous year, assessment year and gross total income.
2	27–31 Jul 2026 Week 2 • Monday–Friday	Unit I	Total income, casual income and virtual digital asset; PAN and Aadhaar in income tax.
3	03–07 Aug 2026 Week 3 • Monday–Friday	Unit I	Maximum Marginal Rate of Tax, Alternate Minimum Tax and agricultural income.
4	10–14 Aug 2026 Week 4 • Monday–Friday	Unit I	Tax evasion, tax avoidance, tax planning and tax management; Unit I revision.
5	17–21 Aug 2026 Week 5 • Monday–Friday	Unit II	Residential status of individuals: basic rules and determination.
6	24–28 Aug 2026 Week 6 • Monday–Friday	Unit II	Residential status and scope of total income; HUFs, company and other persons.
7	31 Aug–04 Sep 2026 Week 7 • Monday–Friday	Unit II	Income under the head Salaries: taxable and exempt components.
8	07–11 Sep 2026 Week 8 • Monday–Friday	Unit II	Salary: retirement benefits, deductions and provisions; numerical practice.
9	14–18 Sep 2026 Week 9 • Monday–Friday	Unit II	Income from House Property: computation, deductions and taxable income; revision.
10	21–25 Sep 2026 Week 10 • Monday–Friday	Unit III	Profits and Gains of Business or Profession: taxable income and exemptions.
11	28 Sep–02 Oct 2026 Week 11 • Monday–Friday	Unit III	Business/profession income: allowable deductions and depreciation provisions.
12	05–09 Oct 2026 Week 12 • Monday–Friday	Unit III	Capital Gains: basic concepts, computation and exemptions.
13	12–16 Oct 2026 Week 13 • Monday–Friday	Unit III	Capital Gains: short-term/long-term treatment; numerical practice and revision.
14	19–23 Oct 2026 Week 14 • Monday–Friday	Unit IV	Income from Other Sources: taxable incomes and exemptions.
15	26–30 Oct 2026 Week 15 • Monday–Friday	Unit IV	Clubbing and aggregation of incomes; set-off and carry forward of losses.
	01–09 Nov 2026 Diwali Vacation		DIWALI VACATION – NO CLASSES.
17	10–13 Nov 2026 Week 16 • Monday–Friday	Unit IV	Set-off and carry forward of losses; exempted incomes.
18	16–20 Nov 2026 Week 17 • Monday–Friday	Unit IV	Computation-based practice and revision of Unit IV.

Sr. No.	Date / Week / Month	Unit	Particulars
19	23–27 Nov 2026 Week 18 • Monday–Friday	All Units	Full syllabus revision and examination-oriented numerical practice.
20	30 Nov 2026 Final • Monday–Friday	All Units	Final revision; syllabus completed.

Unit-wise Coverage	Period
Unit I – Basic Concepts of Income Tax	20 Jul – 14 Aug 2026
Unit II – Residential Status, Salaries & House Property	17 Aug – 18 Sep 2026
Unit III – Business/Profession Income & Capital Gains	21 Sep – 16 Oct 2026
Unit IV – Other Sources, Clubbing, Losses & Exempt Income	19 Oct – 20 Nov 2026
Full Syllabus Revision	23 – 30 Nov 2026
Diwali Vacation	01 – 09 Nov 2026

Signature of Teacher: _____ Deepa Kumari

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER
(2026–2027)

Name of the Teacher	Deepa Kumari	Class / Semester	B.Com 3rd Year / Sem 5th
Subject	Commerce	Paper Name	GST & Custom Law
Paper Code	502	Teaching Term	20 July 2026 to 30 November 2026

Sr. No.	Date / Week / Month	Particulars
1	20–24 Jul 2026 Mon–Fri	Unit I – Constitutional framework of indirect taxes; taxation powers of Union & State; defects in pre-GST indirect taxes; rationale for GST.
2	27–31 Jul 2026 Mon–Fri	Unit I – Structure of GST: SGST, CGST, UTGST & IGST; GST Council; GST Network; State compensation mechanism.
3	03–07 Aug 2026 Mon–Fri	Unit II – Levy and collection of GST; taxable event and supply of goods & services; place of supply.
4	10–14 Aug 2026 Mon–Fri	Unit II – Intra-state, inter-state, import & export supplies; time of supply; GST valuation rules.
5	17–21 Aug 2026 Mon–Fri	Unit II – Exemptions from GST; small supplies; composition scheme; classification of goods and services.
6	24–28 Aug 2026 Mon–Fri	Unit II – Composite and mixed supplies; revision and practice of Unit II.
7	31 Aug–04 Sep 2026 Mon–Fri	Unit II – Input Tax Credit: eligible and ineligible ITC; apportionment; blocked credits; credit on capital goods.
8	07–11 Sep 2026 Mon–Fri	Unit II – Recovery of excess tax credit; special circumstances; transfer of input credit (ISD); job work.
9	14–18 Sep 2026 Mon–Fri	Unit III – GST registration; tax invoice; credit and debit notes; GST returns.
10	21–25 Sep 2026 Mon–Fri	Unit III – Audit in GST; assessment; self-assessment; e-way bills; zero-rated supply.
11	28 Sep–02 Oct 2026 Mon–Fri	Unit III – Offences and penalties; appeals; payment of taxes; refund; TCS; Reverse Charge Mechanism.
12	05–09 Oct 2026 Mon–Fri	Unit III – Revision and integrated practice of GST procedures and special provisions.
13	12–16 Oct 2026 Mon–Fri	Unit IV – Customs Law: basic concepts; territorial waters; high seas; types of customs duties; valuation.
14	19–23 Oct 2026 Mon–Fri	Unit IV – Baggage rules & exemptions; export and import documentation.
15	26–30 Oct 2026 Mon–Fri	Unit IV – Import, export and warehousing procedures; revision of Customs Law.
16	01–09 Nov 2026	DIWALI VACATION – No teaching classes.
17	09–13 Nov 2026 Mon–Fri	Unit IV – Continuation: import, export and warehousing procedures; practical illustrations and revision.
18	16–20 Nov 2026 Mon–Fri	Unit-wise revision – GST levy, supply, valuation, ITC, procedures and Customs Law.

Sr. No.	Date / Week / Month	Particulars
19	23–27 Nov 2026 Mon–Fri	Full syllabus revision; important questions; doubt clearing and examination preparation.
20	30 Nov 2026 Monday	Final revision and completion of syllabus.

Unit-wise Coverage	Period
Unit I – Introduction & GST Framework	20 Jul – 31 Jul 2026
Unit II – Levy, Collection & Input Tax Credit	03 Aug – 11 Sep 2026
Unit III – GST Procedures & Special Provisions	14 Sep – 09 Oct 2026
Unit IV – Customs Law	12 Oct – 27 Nov 2026
Diwali Vacation	01 Nov – 09 Nov 2026

Signature of Teacher: _____ Deepa Kumari

D.A.V. GIRLS COLLEGE, KOSLI, REWARI, HARYANA
LESSON PLAN FOR THE ODD SEMESTER (2026–2027)

Name of the Teacher	Deepa Kumari	Class / Semester	B.Com 3rd Year / Sem 5th
Subject	Commerce	Paper Name	Income Tax Return Filling (VOC)
Paper Code	501	Teaching Term	20 July 2026 – 30 November 2026

Sr. No.	Date / Week / Month	Particulars
1	20–24 Jul 2026	Theory (Mon–Thu): Unit I – Introduction to Income Tax; basic concepts and heads of income. Practical (Fri): Practical: Income Tax portal overview
2	27–31 Jul 2026	Theory (Mon–Thu): Unit I – Salaries and House Property. Practical (Fri): Practical: Basic income-tax data entry
3	03–07 Aug 2026	Theory (Mon–Thu): Unit I – Capital Gains and Other Sources; Unit I revision. Practical (Fri): Practical: Income-head based practice
4	10–14 Aug 2026	Theory (Mon–Thu): Unit II – Clubbing of income; set-off and carry forward of losses. Practical (Fri): Practical: Loss adjustment exercises
5	17–21 Aug 2026	Theory (Mon–Thu): Unit II – Deductions, rebates and relief under Income Tax Act. Practical (Fri): Practical: Deduction calculation practice
6	24–28 Aug 2026	Theory (Mon–Thu): Unit II – Taxable income and tax liability; Old & New Tax Regimes. Practical (Fri): Practical: Tax liability practice
7	31 Aug–04 Sep 2026	Theory (Mon–Thu): Unit II – Revision and application-based questions. Practical (Fri): Practical: Complete tax computation
8	07–11 Sep 2026	Theory (Mon–Thu): Unit III – Introduction to E-Filing; ITR-01 and ITR-02. Practical (Fri): Practical: E-filing portal navigation
9	14–18 Sep 2026	Theory (Mon–Thu): Unit III – ITR-03, ITR-04 and ITR-4S; selection of forms. Practical (Fri): Practical: ITR form identification
10	21–25 Sep 2026	Theory (Mon–Thu): Unit III – ITR-05, ITR-06; due dates and E-Verification. Practical (Fri): Practical: ITR form filling practice
11	28 Sep–02 Oct 2026	Theory (Mon–Thu): Unit III – Late filing fee, PAN registration; Unit III revision. Practical (Fri): Practical: PAN/ITR procedural practice
12	05–09 Oct 2026	Theory (Mon–Thu): Unit IV – Advance payment of tax; basic concepts. Practical (Fri): Practical: Advance tax calculation
13	12–16 Oct 2026	Theory (Mon–Thu): Unit IV – TDS: concepts and applicability. Practical (Fri): Practical: TDS calculation practice
14	19–23 Oct 2026	Theory (Mon–Thu): Unit IV – Forms 16, 16B and 16C. Practical (Fri): Practical: TDS forms practice
15	26–30 Oct 2026	Theory (Mon–Thu): Unit IV – Forms 16D and 16E; Unit IV revision. Practical (Fri): Practical: TDS return/document practice
16	01–09 Nov 2026	DIWALI VACATION 01–09 November 2026
17	10–13 Nov 2026	Theory (Mon–Thu): Complete pending portions; integrated ITR and tax-computation practice. Practical (Fri): Practical: Integrated ITR practice

Sr. No.	Date / Week / Month	Particulars
18	16–20 Nov 2026	Theory (Mon–Thu): Full syllabus revision; important provisions and problem solving. Practical (Fri): Practical: Mock ITR filing exercise
19	23–27 Nov 2026	Theory (Mon–Thu): Final revision; doubts and examination-oriented practice. Practical (Fri): Practical: Final practical assessment
20	30 Nov 2026	Theory (Mon–Thu): Final revision and completion of syllabus.

UNIT-WISE COVERAGE

Unit	Coverage / Topics	Contact Hours
I	Introduction to Income Tax; income under Salaries, House Property, Capital Gains and Other Sources.	8
II	Clubbing of income; set-off and carry forward of losses; deductions, rebates and relief; taxable income and tax liability under Old and New Tax Regimes.	8
III	E-Filing of Income Tax Returns; ITR-01, ITR-02, ITR-03, ITR-04, ITR-4S, ITR-05 and ITR-06; due dates; E-Verification; late filing fee; PAN registration.	7
IV	Advance payment of tax; TDS: basic concepts and Forms 16, 16B, 16C, 16D and 16E.	7

Teaching Pattern: Monday–Thursday: Theory | Friday: Practical

Signature of Teacher: _____ **Deepa Kumari**