

| Class- B.Com 4 th Sem | |
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| Subject-Income Tax law and practice. | |
| Session 2023-24 | |
| Date | Topic/Chapter |
| January 1 st Week | Clubbing and Aggregation of Income |
| 2 nd Week | Clubbing and Aggregation of Income |
| 3 rd Week | Set of and Carry forward of losses |
| 4 th Week | Deduction under section 80C to 80U |
| February 1 st Week | Deduction under section 80C to 80U |
| 2 nd Week | Computation of Total Income and Tax liability of Individual. |
| 3 rd Week | Computation of Total Income and Tax liability of HUF |
| 4 th Week | Computation of Total Income and Tax liability of Firm |
| March 1 st Week | Computation of Total Income and Tax liability of Company |
| 2 nd Week | Income Tax Authorities and Their powers. |
| 3 rd Week | Appeals, Revisions, Penalties and Prosecutions. |
| April 1 st Week | Procedure of Assessment |
| 2 nd Week | Different types of Returns |
| 3 rd week | TDS and Advance Payment of Tax |
| 4 th Week | Recovery of Tax and Refund of Tax |

| Class- B.Com 2 nd Sem | |
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| Subject- Corporate Accounting | |
| Session 2023-24 | |
| Date | Topic/Chapter |
| January 1 st Week | Historical Development of Company Law in India |
| 2 nd Week | Company- Meaning and Nature |
| 3 rd Week | Types of Companies |
| 4 th Week | Private Company |
| February 1 st Week | Formation of Company |
| 2 nd Week | Memorandum of Association |
| 3 rd Week | Articles of Association |
| 4 th Week | Prospectus |
| March 1 st Week | Global Depository Receipts. |
| 2 nd Week | |
| 3 rd Week | Company meetings and Resolutions |
| April 1 st Week | Management and control of company |
| 2 nd Week | Winding up of the company |
| 3 rd week | Meetings Procedure |
| 4 th Week | Meetings Procedure and revision |

| Class- B.Com 6 th Sem | |
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| | | Subject- Management Accounting |
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| | | Session 2023-24 |
| | | <i>B Com 6th Sem.</i> |
| Date | | Topic/Chapter |
| January 1st Week | | Management Accounting- Nature and scope |
| 2 nd Week | | Management Accounting- Nature and scope |
| 3rd Week | | Budget and Budgetary Control |
| 4th Week | | Budget and Budgetary Control |
| February 1st Week | | Standard Costing and Variance analysis. |
| 2 nd Week | | Standard Costing and Variance analysis. |
| 3 rd Week | | Absorption and Marginal Costing. |
| 4 th Week | | Absorption and Marginal Costing |
| March 1 st Week | | Fund flow Statement |
| 2 nd Week | | Responsibility Accounting. |
| 3rd Week | | Fund flow Statement |
| April 1 st Week | | Cash Flow Statement |
| 2 nd Week | | Cash Flow Statement |
| 3 rd week | | Ratio Analysis |
| 4 th Week | | Ratio Analysis |
| | | Revision |

| | | Class- B.Com 6th Sem |
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| | | Subject- Auditing and Assurance |
| | | Session 2023-24 |
| Date | | Topic/Chapter |
| January 1st Week | | Introduction of Auditing |
| 2 nd Week | | Objectives, Importance and Limitations of Auditing |
| 3rd Week | | Auditing and Assurance Standards |
| 4th Week | | Audit Planning |
| February 1st Week | | Audit Evidence |
| 2 nd Week | | Internal Control, Internal Check and Audit |
| 3 rd Week | | Audit Sampling |
| 4 th Week | | Routine Checking and Vouching |
| March 1 st Week | | Audit of Shares |
| 2 nd Week | | Appointment, Powers, Duties and Liabilities of Auditor. |
| 3rd Week | | Audit Report. |
| April 1 st Week | | Cost Audit |
| 2 nd Week | | Tax Audit |
| 3 rd Week | | Management Audit |
| 4 th Week | | Recent Trends in Auditing |

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