

# Government College Bhattu Kalan (Session 2021-22)

Name – Jyoti Jhajhra  
B.Com 2<sup>nd</sup> Sem

Department of Commerce  
Subject: Corporate Accounting

Month	Week	Topic
March	Week 1	Introduction to Shares Issue of Shares
	Week 2	Forfeiture of Shares Reissue of forfeited shares
April	Week 1	Concept and process of book building Issue of right shares
	Week 2	Issue of Bonus shares Buy back of shares
	Week 3	Redemption of Preference Shares
	Week 4	Issue of Debentures
May	Week 1	Redemption of debentures
	Week 2	Underwriting of Shares and Debentures
	Week 3	Preparation of Profit and Loss Account Profit and Loss Appropriation Account
	Week 4	Balance Sheet
June	Week 1	Disposal of Company Profits Provision relating to payment of Dividend
	Week 2	Valuation of Goodwill
	Week 3	Valuation of Shares
	Week 4	Liquidation of Companies
	Week 5	Liquidation of Companies
July	Week 1	Revision

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**Government College Bhattu Kalan (Session 2021-22)**

**Name – Jyoti Jhajhra**  
**B. Com 4<sup>th</sup> Sem**

**Department of Commerce**  
**Subject: E-Commerce**

<b>Month</b>	<b>Week</b>	<b>Topic</b>
March	Week 1	Introduction to E-Commerce, History, Framework, Basics of E-Commerce
	Week 2	Comparison of Web based with traditional Business, Growth of E-Commerce, Present and potential of E-Commerce
April	Week 1	E-Business: Meaning, Importance Models of E-Commerce B2B, B2C
	Week 2	Models of E-Commerce C2C, C2B Present Status of E-Commerce in India
	Week 3	Meaning, evolution and Features of WWW and internet
	Week 4	Designing, building and launching e-commerce website
May	Week 1	Meaning of EPS, Model of EPS, Methods of e-payment (Debit card, Credit Card, Smart Card and e-money)
	Week 2	Digital signature, Payment Gateway and Risk involved in e-payment
	Week 3	Online Business Transactions: Meaning, Purpose, advantages and disadvantages  Application of E-Commerce in Banking, Insurance, Payment of utility bills
	Week 4	Application of E-Commerce in online marketing, e-tailing, online services, online shopping
June	Week 1	Security and Encryption: meaning, need Dimension, definition and scope of e-security

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**Government College Bhattu Kalan (Session 2021-22)**

**Name – Jyoti Jhajhra**  
**B.Com 4<sup>th</sup> Sem**

**Department of Commerce**  
**Subject: Income Tax Law and Practice II**

<b>Month</b>	<b>Week</b>	<b>Topic</b>
March	Week 1	Clubbing and Aggregation of Income
	Week 2	Provisions regarding set-off and carry forward of losses
April	Week 1	Deductions under section 80C to 80DDB
	Week 2	Deductions under section 80E to 80G
	Week 3	Deductions under section 80I to 80U
	Week 4	Computation of Total Income of Individual
May	Week 1	Computation of Tax Liability of Individual
	Week 2	Computation of Total Income and Tax Liability of HUF, Firm
	Week 3	Computation of Total Income and Tax Liability of Companies
	Week 4	Income Tax Authorities and their Powers
June	Week 1	Appeals, Revision and Prosecutions
	Week 2	Procedure of Assessment and various types of returns
	Week 3	Deduction of Tax at Source
	Week 4	Advance Payment of Tax,
	Week 5	Recovery of Tax and Refund of Tax
July	Week 1	Revision

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June	Week 2	Security threats in E-Commerce environment
	Week 3	IT Act 2000: definitions, digital signature, e-governance, attribution,
	Week 4	Acknowledgement and dispatch of electronic records, Regulation of certifying authorities
	Week 5	Digital Signature Certificate, Duty of subscribers, penalty and adjudication, Appellate Tribunal, Offences and Cyber-crimes
July	Week 1	Revision

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**Govt College Bhattu Kalan****Name – Jyoti Jhajhra****Department of Commerce****B. Com 6<sup>th</sup> Sem****Subject: International Banking & Forex Management**

<b>Month</b>	<b>Week</b>	<b>Topic</b>
March	Week 3	Introduction to International Banking Meaning and Functions of International Banking
	Week 4	Financing of Exports Financing of Imports International Payment System
April	Week 1	Introduction to International Capital Market Types of International Capital Market Debt and Non-debt creating Flows
	Week 2	Volatile and stable flows Interest rate differentials Demand for and supply of funds across borders
	Week 3	Introduction to Offshore Banking Centres Role in International Financing
	Week 4	Global Balance sheet of banks Asset and liability Management of Foreign Banks
May	Week 1	Introduction to Foreign Exchange Meaning of Foreign Exchange Market Elements and Importance
	Week 2	Evolution of exchange rate system Fluctuations in Foreign Exchange rates: Causes and effects
	Week 3	Need for stable Foreign Exchange Rates Determination of exchange rate
	Week 4	Theories of Determination of Foreign Exchange Rates Introduction to Forex Market in India
June	Week 1	Types and operations Currency convertibility
	Week 2	Foreign Exchange Control Meaning Objectives of Foreign Exchange Control
	Week 3	Problems of Foreign Exchange markets in India
	Week 4	Mechanism to settle the problems
	Week 5	Role of RBI in settlement of foreign exchange problems in India
July	Week 1	Revision

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**Government College Bhattu Kalan (Session 2021-22)**

**Name – Jyoti Jhajhra**  
**B.Com 4<sup>th</sup> Sem**

**Department of Commerce**  
**Subject: Environmental Pollution**

<b>Month</b>	<b>Week</b>	<b>Topic</b>
March	Week 1	Pollution: Meaning, types, causes
	Week 2	Water Pollution: Meaning, Classification, causes, Harmful effects
April	Week 1	Thermal Pollution, Marine Pollution
	Week 2	Eutrophication, ground water pollution
	Week 3	Air Pollution: Meaning, sources, classification
	Week 4	Air pollutants, Acid Rain
May	Week 1	Ozone layer depletion, greenhouse effect
	Week 2	Global warming, harmful effects of air pollution on human health
	Week 3	Soil pollution: meaning, causes, sources
	Week 4	Harmful effects , remedial measures
June	Week 1	Types and sources of solid waste
	Week 2	Electronic waste, bio-medical waste
	Week 3	Noise pollution: meaning, sources
	Week 4	Radioactivity effects, sound pressure level, noise monitoring
	Week 5	Effects of noise pollution on human health
July	Week 1	revision

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**LESSON PLAN EVEN SEMESTER 2021-22**

**NAME OF THE ASSISTANT PROFESSOR: VIKRANT MOHAN**

**CLASS: BCOM-2 SEMESTER:4<sup>TH</sup> SUBJECT: ORGANIZATIONAL BEHAVIOUR**

Month	Day	Topic
March	3 <sup>rd</sup> week	Organization Behaviour: Concepts Organization Behaviour: Significance.Human Relations and Organizational Behaviour.Introduction; Historical Development of Organizational Behaviour;Introduction; Historical Development of Organizational Behaviour;
March	4 <sup>th</sup> week	Industrial Revolution: Scientific Management.The Human Relations Movements, Hawthorne Studies:Meaning and Definitions of Organizational Behaviour Features of OB; Basic Assumptions Contributing Disciplines to OB Emergence of HR and OB.
April	1 <sup>st</sup> week	Approaches to Organization Behaviour: Classical Approach Approaches to Organization Behaviour; Neo-Classical approach Approaches to Organization Behaviour; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People
April	2 <sup>nd</sup> week	Nature of Organizations;Determinants of Organization Behaviour Significance of OB Criticism of OB Chapter at a Glance
April	3 <sup>rd</sup> week	<b>Personality-</b> Concept <b>Personality-</b> Type A <b>Personality-</b> Type B. Big Five personality types Big Five personality types Factors influencing personality.
April	4 <sup>th</sup> week	<b>Values</b> -Concept types of values: Terminal value Instrumental Value.
May	1 <sup>st</sup> week	<b>Attitude-</b> Concept Component of attitude Job related attitudes, measurement of attitude
May	2 <sup>nd</sup> week	<b>Learning-</b> Concept Learning theories Learning theories Learning theories Schedules of reinforcement.
May	3 <sup>rd</sup> week	<b>Perception and Emotions-</b> Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors perceptual errors perceptual distortions, Emotional Intelligence Emotional Intelligence
May	4 <sup>th</sup> week	<b>Stress Management:</b> Learning Objectives; Introduction; Definitions; Different Types of Stress; Symptoms of Stress or Stress Responses Physiological, Behavioural; Nature of Stress and Job Performance, Causes of Stress; Individual Stressors; Group Stressors; Organizational Stressors; Causes of Stress; Individual Stressors; Group Stressors; Organizational Stressors; Extra-Organizational Stressors, Overcoming Stress; Individual Strategies; Organizational Strategies; Job Related Causes of Stress.
June	1 <sup>st</sup> week	<b>Group Dynamics:</b> Learning Objectives; Introduction; Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity
June	2 <sup>nd</sup> week	<b>Transactional Analysis:</b> Learning Objectives; Introduction; Concept of TA; Scope of Transactional Analysis; Analysis of Self-Awareness Analysis of Ego States; Analysis of Life Positions; Analysis of Games Analysis of Stroking, Benefits of Transactional Analysis
June	3 <sup>rd</sup> week	<b>Organizational Culture and Climate:</b> Introduction; Institutionalization: A Forerunner of Culture; Definitions; Characteristics of Organizational Culture; Culture's Functions and Roles of Organization; Types of Culture; How Employees Learn Culture; The Process of Creation of Organizational Culture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping a Culture Alive; Socialization;
June	4 <sup>th</sup> week	<b>Organizational Climate;</b> Definitions; Characteristics of Organizational Climate; Improving Organizational Climate; Organizational Health.
July	1 <sup>st</sup> week	REVISION

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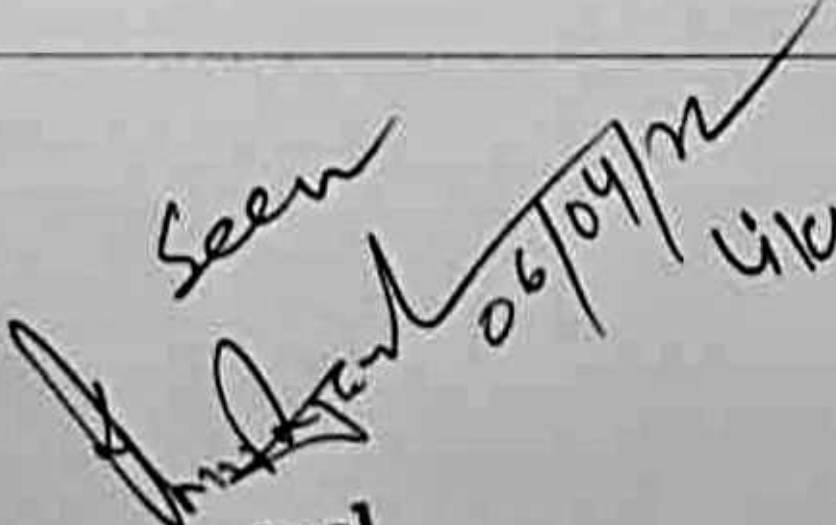


## LESSON PLAN EVEN SEMESTER 2021-22

**NAME OF THE ASSISTANT PROFESSOR: VIKRANT MOHAN**

**CLASS: BCOM-2 SEMESTER:4<sup>TH</sup> SUBJECT: BANKING OPERATIONS**

Month	Day	Topic
March	3rd week	Introduction of banking Banking - definition origin Growth of commercial banks in india
March	4 <sup>th</sup> week	Types of banks-1 Types of banks-2 Financial services offered by banks Financial services offered by banks Financial services offered by banks Changing role of commercial banks Banker and customer relationship
April	1 <sup>st</sup> week	Banker and customer relationship Role and impact of customer relationship management Know your customer guidelines General and special types of customers General and special types of customers Types of deposits
April	2 <sup>nd</sup> week	Types of deposits Procedure for opening of deposit account Application form Application form Proof of residence
April	3rd week	Specimen signature and nomination Their importance No frills account Procedure for operating deposit accounts Pay in slip Withdrawal slip
April	4 <sup>th</sup> week	Issue of passbook Issue of cheque book Issue of fixed deposit received Premature encashment of fixed deposits and loan against fixed deposit Recurring deposits Premature encashment and loan against recurring deposit
May	1 <sup>st</sup> week	Closure of accounts Transfer of accounts to other branches Cheque and paying banker Crossing and endorsement Meaning definitions types Rules of crossing
May	2 <sup>nd</sup> week	statutory duties with protection in due course Collecting bankers duties Statuary protection for holder in due course Concept of negligence Delivery channels
May	3rd week	ATM Phone banking Call centres Internet banking Mobile banking
May	4 <sup>th</sup> week	Payment gateways Cadre technologies MICR electronic clearing Interbank payments systems Interface with payment system network Structured financial messaging system
June	1 <sup>st</sup> week	Electronic fund transfer RTGS Negotiated dealing systems Security settlement systems Electronic money E check
June	2 <sup>nd</sup> week	Banking lending Loans and advances Forms of advances General loans Overdraft
June	3rd week	Clean advances Drum advances Consumer loans Foreign bill purchase Advances against hire purchase advances Packing credit
June	4 <sup>th</sup> week	Import loans Industrial advances Advance is too small borrowers Agricultural financing advances
July	1 <sup>st</sup> week	REVISION

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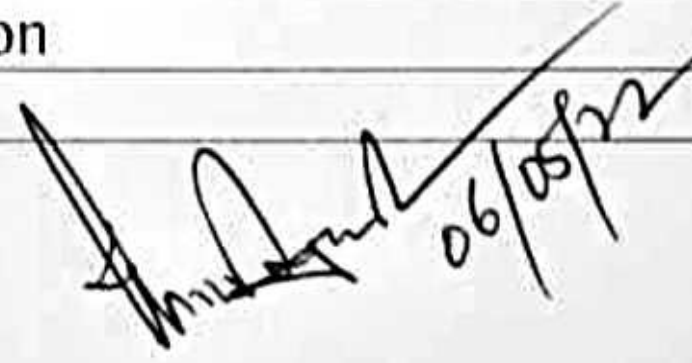


LESSON PLAN EVEN SEMESTER 2021-22

NAME OF THE ASSISTANT PROFESSOR: VIKRANT MOHAN

CLASS: BCOM-3 SEMESTER: 6<sup>TH</sup> SUBJECT: BUSINESS RESEARCH METHOD

Month	Day	Topic
March	3rd week	An introduction to probability
March	4 <sup>th</sup> week	An introduction to Probability Distribution-Binomial distribution, Poisson distribution, Normal Distribution
April	1 <sup>st</sup> week	Sampling and Sampling Distribution
April	2 <sup>nd</sup> week	Business research methods theoretical framework
April	3rd week	Business research methods theoretical framework
April	4 <sup>th</sup> week	Basic concepts of Hypothesis testing Procedure of Hypothesis testing
May	1 <sup>st</sup> week	Hypothesis testing- large samples
May	2 <sup>nd</sup> week	Hypothesis testing- large samples
May	3rd week	Hypothesis testing- small samples
May	4 <sup>th</sup> week	Hypothesis testing- small samples
June	1 <sup>st</sup> week	Chi-square test
June	2 <sup>nd</sup> week	Chi-square test
June	3rd week	Statistical quality control
June	4 <sup>th</sup> week	Statistical Estimation
July	1 <sup>st</sup> week	REVISION

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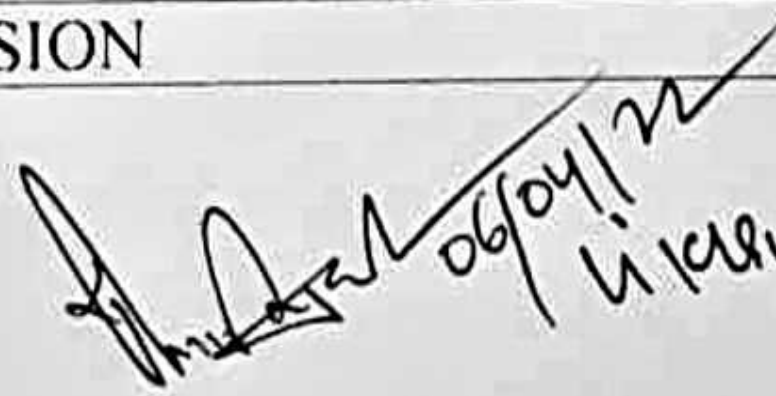


LESSON PLAN EVEN SEMESTER 2021-22

NAME OF THE ASSISTANT PROFESSOR: VIKRANT MOHAN

CLASS: BCOM-3 SEMESTER:6<sup>TH</sup> SUBJECT: ENTREPRENEURSHIP DEVELOPMENT

Month	Day	Topic
March	3rd week	Entrepreneur
March	4 <sup>th</sup> week	Environmental scanning
April	1 <sup>st</sup> week	Selection of enterprise
April	2 <sup>nd</sup> week	Expansion of business
April	3rd week	Opportunity identification
April	4 <sup>th</sup> week	Market assessment and survey
May	1 <sup>st</sup> week	Small Scale Industries
May	2 <sup>nd</sup> week	Starting a Small Industry
May	3rd week	Preparing the Business Plan(BP)
May	4 <sup>th</sup> week	Preparing the Business Plan(BP)
June	1 <sup>st</sup> week	Implementation of the project
June	2 <sup>nd</sup> week	Implementation of the project
June	3rd week	Sickness in SSI
June	4 <sup>th</sup> week	Sickness in SSI
July	1 <sup>st</sup> week	REVISION

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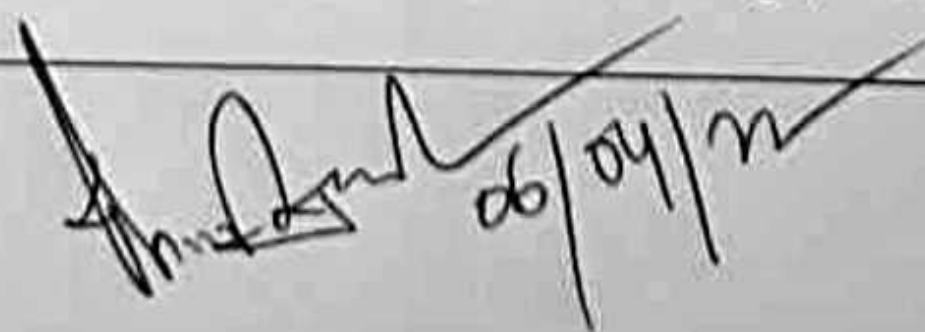
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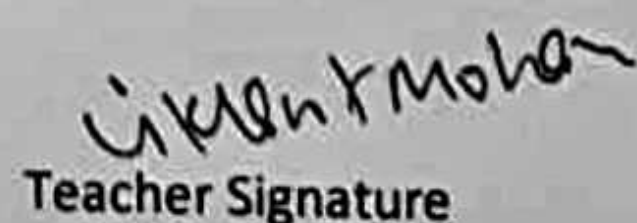
## Lesson Plan 2021-22

### EVS – B.Com.-<sup>2nd</sup> Sem

Vikrant Mohan, Assistant Professor

4 <sup>th</sup> Week of March	Definition, Principles And Significance Of Environment Study
5 <sup>th</sup> Week of March	Introduction Of Abiotic And Biotic Spheres Of Environment
1 <sup>st</sup> Week of April	Atmosphere, Hydrosphere, Lithosphere And Biosphere
2 <sup>nd</sup> Week of April	Need Of Environment Awareness, Definition, Concept And Tenets Of Sustainable Development And Ecology
3 <sup>rd</sup> Week of April	Non Renewal Energy Resources: Fossil Fuel And Their Reserves, Impact Of Their Uses
4 <sup>th</sup> Week of April	Renewal Energy Resources: Scope And Advantages, Solar Energy 1 <sup>st</sup> Assignment
5 <sup>th</sup> Week of April	Wind Energy, Hydroelectric Energy
1 <sup>st</sup> Week of May	Growing Energy Needs, Non Conventional Energy Resources
2 <sup>nd</sup> Week of May	Types Of Forest In India, Use And Over Exploitation Assessment test
3 <sup>rd</sup> Week of May	Deforestation : Causes And Consequences, Forestation Programme 2 <sup>nd</sup> Assignment
4 <sup>th</sup> Week of May	Water Resources: Use And Over Use Of Surface And Ground Water, Flood
5 <sup>th</sup> Week of May	Drought, Conflicts Over Water , Dams Benefits And Problems, Rain Water Harvesting
1 <sup>st</sup> Week of June	Physical Health And Mental Health,
2 <sup>nd</sup> Week of June	Factors Effecting Physical And Mental Health
3 <sup>rd</sup> Week of June	Useful And Harmful Drugs, Stimulants And Depresent Drugs
4 <sup>th</sup> Week of June	Use And Abuse Of Drugs, Concept Of Drug De Addiction
5 <sup>th</sup> Week of June	Laws Related To Drugs I.E. NDPS Etc, Concept Of Narco Terrorism, Role And Responsibilities Of Legal Service Authorities
1 <sup>st</sup> Week of July	Awareness Programmes On Drugs, Impact Of Drugs/Alcohol/Smoking Or Longevity

  
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<b>Class- B.Com 4<sup>th</sup>Sem</b> <b>Subject-Advance Corporate Accounting</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Amalgamation of Company
April 1 <sup>st</sup> Week	Amalgamation of Company
2 <sup>nd</sup> Week	Internal Reconstruction of company
3 <sup>rd</sup> Week	Internal Reconstruction of company
4 <sup>th</sup> Week	Inflation Accounting
May 1 <sup>st</sup> Week	Inflation Accounting
2 <sup>nd</sup> Week	Holding Company
3 <sup>rd</sup> Week	Holding Company
4 <sup>th</sup> Week	Holding Company
June 1 <sup>st</sup> Week	Banking Company
2 <sup>nd</sup> Week	Banking Company
3 <sup>rd</sup> Week	Insurance Company
4 <sup>th</sup> Week	Insurance Company
July 1 <sup>st</sup> Week	Insurance Company

<b>Class- B.Com 2<sup>nd</sup>Sem</b> <b>Subject- Corporate Law</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Historical Development of Company Law in India
April 1 <sup>st</sup> Week	Company- Meaning and Nature
2 <sup>nd</sup> Week	Types of Companies
3 <sup>rd</sup> Week	Private Company
4 <sup>th</sup> Week	Formation of Company
May 1 <sup>st</sup> Week	Memorandum of Association
2 <sup>nd</sup> Week	Articles of Association
3 <sup>rd</sup> Week	Prospectus
4 <sup>th</sup> Week	Global Depository Receipts.
June 1 <sup>st</sup> Week	Company meetings and Resolutions
2 <sup>nd</sup> Week	Management and control of company
3 <sup>rd</sup> Week	Winding up of the company
4 <sup>th</sup> Week	Meetings Procedure
July 1 <sup>st</sup> Week	Insider Trading. Whistle Blowing.

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<b>Class- B.Com 4<sup>th</sup> Sem</b> <b>Subject-Advance Corporate Accounting</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Amalgamation of Company
April 1 <sup>st</sup> Week	Amalgamation of Company
2 <sup>nd</sup> Week	Internal Reconstruction of company
3 <sup>rd</sup> Week	Internal Reconstruction of company
4 <sup>th</sup> Week	Inflation Accounting
May 1 <sup>st</sup> Week	Inflation Accounting
2 <sup>nd</sup> Week	Holding Company
3 <sup>rd</sup> Week	Holding Company
4 <sup>th</sup> Week	Holding Company
June 1 <sup>st</sup> Week	Banking Company
2 <sup>nd</sup> Week	Banking Company
3 <sup>rd</sup> Week	Insurance Company
4 <sup>th</sup> Week	Insurance Company
July 1 <sup>st</sup> Week	Insurance Company

<b>Class- B.Com 2<sup>nd</sup> Sem</b> <b>Subject- Corporate Law</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Historical Development of Company Law in India
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July 1 <sup>st</sup> Week	Insider Trading. Whistle Blowing.

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<b>Class- B.Com 6th Sem</b> <b>Subject- Management Accounting</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Management Accounting- Nature and scope
April 1 <sup>st</sup> Week	Management Accounting- Nature and scope
2 <sup>nd</sup> Week	Budget and Budgetary Control
3 <sup>rd</sup> Week	
4 <sup>th</sup> Week	Standard Costing and Variance analysis.
May 1 <sup>st</sup> Week	Standard Costing and Variance analysis.
2 <sup>nd</sup> Week	Absorption and Marginal Costing.
3 <sup>rd</sup> Week	Responsibility Accounting.
4 <sup>th</sup> Week	Fund flow Statement
June 1 <sup>st</sup> Week	Fund flow Statement
2 <sup>nd</sup> Week	Cash Flow Statement
3 <sup>rd</sup> Week	Cash Flow Statement
4 <sup>th</sup> Week	Ratio Analysis
July 1 <sup>st</sup> Week	Ratio Analysis

<b>Class- B.Com 6<sup>th</sup> Sem</b> <b>Subject- Auditing and Assurance</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Introduction of Auditing
April 1 <sup>st</sup> Week	Objectives, Importance and Limitations of Auditing
2 <sup>nd</sup> Week	Auditing and Assurance Standards
3 <sup>rd</sup> Week	Audit Planning
4 <sup>th</sup> Week	Audit Evidence
May 1 <sup>st</sup> Week	Internal Control, Internal Check and Audit
2 <sup>nd</sup> Week	Audit Sampling
3 <sup>rd</sup> Week	Routine Checking and Vouching
4 <sup>th</sup> Week	Audit of Shares
June 1 <sup>st</sup> Week	Appointment, Powers, Duties and Liabilities of Auditor.
2 <sup>nd</sup> Week	Audit Report.
3 <sup>rd</sup> Week	Cost Audit
4 <sup>th</sup> Week	Tax Audit
July 1 <sup>st</sup> Week	Management Audit



<b>Class- B.Com 6th Sem</b> <b>Subject- Management Accounting</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
March 4 <sup>th</sup> Week	Management Accounting- Nature and scope
April 1 <sup>st</sup> Week	Management Accounting- Nature and scope
2 <sup>nd</sup> Week	Budget and Budgetary Control
3 <sup>rd</sup> Week	
4 <sup>th</sup> Week	Standard Costing and Variance analysis.
May 1 <sup>st</sup> Week	Standard Costing and Variance analysis.
2 <sup>nd</sup> Week	Absorption and Marginal Costing.
3 <sup>rd</sup> Week	Responsibility Accounting.
4 <sup>th</sup> Week	Fund flow Statement
June 1 <sup>st</sup> Week	Fund flow Statement
2 <sup>nd</sup> Week	Cash Flow Statement
3 <sup>rd</sup> Week	Cash Flow Statement
4 <sup>th</sup> Week	Ratio Analysis
July 1 <sup>st</sup> Week	Ratio Analysis

<b>Class- B.Com 6<sup>th</sup> Sem</b> <b>Subject- Auditing and Assurance</b> <b>Session 2021-22</b>	
Date	Topic/Chapter
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2 <sup>nd</sup> Week	Audit Report.
3 <sup>rd</sup> Week	Cost Audit
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July 1 <sup>st</sup> Week	Management Audit