

## Teaching Plan Academic Year 2015-2016

**Class: B.COM**  
**Subject: ADVANCED FINANCIAL ACCOUNTING-II**  
**Periods per weeks: Th. \_\_ Pract. \_\_\_\_**  
**Weeks (Total) : 15**

**Semester: VI**  
**Paper No: 138**  
**Test (Date): \_\_\_\_\_**  
**Tutorial (Date): \_\_\_\_\_**

WEEKS	TOPICS TO BE COVERED
1	<b>Unit -I –Stock Market</b> Introduction to sock Market, Meaning, Functions & Procedure of Listing of Securities and D-Mat Accounts.
2	<b>Unit –II – Accounts of Electricity Company</b> Introduction, Features of Double Account system, Advantages and Disadvantages of Double Account System
3	Preparation of accounts- Revenue Account, Net Account, Capital Account
4	General Balance Sheet with special effect of Adjustment- Numerical Problems
5	Numerical Problems
6	<b>Unit –III – Insolvency Accounts.</b> Introduction, Insolvency Act. Insolvency of an individual
7	Preparation of Accounts as per Act
8	Statement of Affairs and Deficiency Accounts, Important Adjustments- Numerical problems
9	Numerical problems
10	<b>Unit –IV – Accounts for Local Government</b> Introduction, Powers and duties of Grampanchayat and funds, vesting of public property of Grampanchayat
11	Norms and Rules regarding application of cash and accrual basis system, problem of present Accounting system, Reception and Payment Account
12	Municipal Accounting – Introduction, fundamental, characteristics, Books of Account, Income and expenditure and Balance Sheet- Numerical problems
13	Numerical problems <b>Unit –V – Farm Accounting (Dairy and Poultry only)</b> Introduction, Objectives of Farms Accounting,
14	Methods of Farm Accounting, various concepts of Agro cost, Preparation of accounts, farm accounts, Balance Sheet with special Adjustments- Numerical problems
15	Numerical problems Revision

**Teacher's Signature**

**H.O.D.'s Signature**

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Rev : 00

Teaching Plan  
Academic Year 2014-2015

Class: B.COM  
Subject: COST ACCOUNTING-II  
Periods per weeks: Th. \_\_ Pract. \_\_\_\_  
Weeks (Total) : 15

Semester: VI  
Paper No: 136  
Test (Date): \_\_\_\_\_  
Tutorial (Date): \_\_\_\_\_

WEEKS	TOPICS TO BE COVERED
1	<b>Unit I:</b> Concept of Cost, Elements of cost
2	Preparation of Cost Sheet
3	Preparation of Cost Sheet, Cost ascertainment
4	Output Costing, Tender & Quotations: Numerical Problems
5	<b>Unit II: Contract Costing</b> Introduction, Advantages, Numerical problems
6	Numerical Problems <b>TUTORIAL-I</b>
7	Numerical Problems
8	<b>Unit III: Operating Costing</b> Introduction, Advantages, Numerical Problems
9	Numerical problems
10	Numerical problems <b>Unit IV: Process Costing</b> Introduction, Advantages
11	Numerical problems on Process costing
12	Numerical problems on Process costing
13	<b>Unit V: Reconciliation of Cost &amp; Financial accounts</b> Concept, Need, Advantages
14	Numerical problems on Reconciliation
15	Numerical problems on Reconciliation Revision

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Teaching Plan  
Academic Year 2015-2016

Class B.Com  
Subject: ICT-II  
Periods per weeks: Th. \_\_ Pract. \_\_\_\_  
Weeks (Total) : 15

Semester: VI Sem  
Paper No:  
Test (Date): \_\_\_\_\_  
Tutorial (Date): \_\_\_\_\_

WEEKS	TOPICS TO BE COVERED
1	Unit I:- Electronic Banking, Internet banking in India, Inter-bank transaction, Electronic Payments, Benefits.
2	Unit I:- Payment Gateways, requirements and process, ATM Automated clearing house transfers, Credit Card Features, Debit Card types, benefits and drawbacks, smart card application and categories.
3	Unit I:- Electronic Clearing system and its benefits, facilities through E-banking, NFT SWIFT, RTGS, Net banking
4	Unit II:- Security precautions, technology, secure socket layer, SSL working.
5	Unit II:- Firewalls, Digital Signatures, ATM Security.
6	Unit II:- Tips & steps for Debit Cards lost, Electronic payment safeguards.
7	Unit III:- Introduction to ERP, Evolution, Features and Advantages.
8	Unit III:- Modules, ERP Products-SAP
9	Unit III:- BAAN, AVLON, MFG/PRO
10	Unit IV:- Introduction, advantages and challenges of BPO's, BPO in India
11	Unit IV:- Call Centers and its dynamics, varieties of Call Centers.
12	Unit V:- Introduction, Data, Information, Knowledge, Knowledge Management.
13	Unit V:- Pillars, Components, Knowledge Life Cycle.
14	Unit V:- Types of Knowledge, significance of Knowledge Management.
15	Unit V:- Knowledge Management Cycle.

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## Teaching Plan Academic Year 2015-2016

**Class: B.Com**

**Subject: Indirect Taxes and Direct Taxes - II**

**Periods per weeks: Th. \_\_ Pract. \_\_\_\_**

**Weeks (Total) : 15**

**Semester: VI**

**Paper No: 132**

**Test (Date): \_\_\_\_\_**

**Tutorial (Date): \_\_\_\_\_**

WEEKS	TOPICS TO BE COVERED
1.	<b>Unit – I</b> Introduction to Income Tax Act. 1961, basic concepts, assessee, person, Income, classification of income, Agricultural income, Casual income, Assessee, Person, Previous year, assessment year
2.	Heads of incomes, gross total income, total income, income exempt from income tax, deduction in computation of total income, Filing of return, Advance payment of Tax, Tax deduction at source, refund of tax.
3.	<b>Unit – II Income from Salary</b> Meaning of Salary, Designation, Allowances, Perquisites,
4.	Meaning of Gross salary, Deductions from Gross Salary, Net Salary
5.	Numerical problems on Income from salary
6.	Numerical problems on Income from salary
7.	<b>Unit – III Income from Business and profession</b> Business, profession, deemed income from business and profession, computation of income from business, deduction allowable, numerical problems,
8.	Computation of income from profession, numerical problems,
9.	Computation of income from profession, numerical problems,
10.	<b>Unit – IV Income from House Property</b> Basis of Charge, Annual valuation, Determination of Income from House Property.
11.	Determination of Income from House Property, Deduction U/S 24.
12.	<b>Unit – V [A] Income from Capital Gain</b> Basis of charges (Section 45), meaning of capital Assets, types of capital gain, Capital Gain,
13.	Long Term Capital Gain, cost of Inflation Index, Computation of Capital Gain, exemption in respect of capital gain ( U/s 54)
14.	<b>Unit – V [B] Income from other Sources</b> Income taxable under the head income from other sources U/s 56, Deduction from income from other sources U/s 57
15.	<b>REVISION</b>

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Teaching Plan  
Academic Year 2014-2015

Class: B.COM  
Subject: MANAGEMENT ACCOUNTING-II  
Periods per weeks: Th. \_\_ Pract. \_\_\_\_  
Weeks (Total) : 15

Semester: VI  
Paper No: 139  
Test (Date): \_\_\_\_\_  
Tutorial (Date): \_\_\_\_\_

WEEKS	TOPICS TO BE COVERED
1	<b>Unit I:</b> Budget & Budgetary Control Meaning, Definition & Types of Budget
2	Forecasts, Budgets, Concept of Budgetary Control, Objective of BC
3	Importance of BC, Limitations of Budgetary Control
4	<b>Unit II:</b> Cash Budget Preparation of Cash Budget under Receipts & Payments method-problems
5	Preparation of Cash Budget under Receipts & Payments method-problems
6	Adjusted Profit & Loss Account & Balance Sheet Methods
7	<b>Unit III:</b> Capital Budgeting Meaning, Definition, Importance, Merits & Demerits
8	Types of CB, Pay back period method- problems
9	Discounted Cash Flow Method- Net Present Value Method- problems
10	Discounted Cash Flow Method- Net Present Value Method- problems
11	<b>Unit-IV Preparation of Operating Budget</b> Programme & Responsibility Budget
12	Preparation of Production Budget
13	Preparation of Sales Budget
14	Preparation of Master Budget
15	<b>Revision</b>

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1. **Introduction** (10%)  
This report aims to analyze the impact of the COVID-19 pandemic on the global economy and to propose effective strategies for recovery. The report is structured as follows: Introduction, Impact of COVID-19, Recovery Strategies, and Conclusion.

2. **Impact of COVID-19** (30%)  
The COVID-19 pandemic has caused a global economic recession, leading to a significant decline in GDP and a rise in unemployment rates. The impact has been particularly severe in emerging markets and developing countries.

3. **Recovery Strategies** (40%)  
To overcome the economic challenges posed by the pandemic, governments and international organizations have implemented various recovery strategies. These include fiscal stimulus, monetary easing, and structural reforms. The effectiveness of these strategies varies across different countries and regions.

4. **Conclusion** (20%)  
The COVID-19 pandemic has had a profound impact on the global economy, but there is hope for recovery. By implementing effective strategies and maintaining international cooperation, the world can overcome the challenges posed by the pandemic and build a more resilient and sustainable future.

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## Teaching Plan Academic Year 2014-2015

**Class: B.COM**  
**Subject: NEW AUDITING TRENDS**  
**Periods per weeks: Th. 04**  
**Weeks (Total) : 15**

**Semester: VI**  
**Paper No: 137**  
**Test (Date): \_\_\_\_\_**  
**Tutorial (Date): \_\_\_\_\_**

Week	Topic to be Covered
1	<b>Unit – I</b> Audit of Ltd. Company Appointment Power Duties audit Liabilities, remuneration removal of auditor.
2	Audit report meaning, contents importance, types of Report
3	<b>Unit – II</b> Cost and Management Audit: Meaning Definition
4	Importance and Advantages, Qualification and Appointment
5	Rights & Powers of Cost Auditor,
6	Cost Audit Programme, Cost Audit Report
7	<b>Unit – III</b> Tax Audit Scope of Auditor Role Under Income Tax Compulsory Tax Audit TEST & TUTORIAL-I
8	Certificate claiming Exemption/ Deductions, Selective Tax Audit
9	Audit Under Sec 142(2A) Tax Consultancy & representation.
10	Vat Audit
11	<b>Unit – IV</b> Auditing in an EDP Environment: Control in EDP Environment
12	Applications Controls Control Over output
13	Audit Approach ion EDP Environment, Computer Assisted Auditing Techniques
14	Test Date Controlled Processing Computer Audit Programme
15	Revision

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