TEACHING PLAN 2023-24 (EVEN SEMESTER)

(JAN 2024 to APRIL 2024)

Name: Ms. Pooja Kumari

Class: B.COM(PASS) FINAL

Subject: Taxation Law– II

Semester: 6th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | 4th Week |
| JAN 24 | Revision Of Deduction U/S 80C To 80U | Format of total income of individual, Computation of total income of individual with illustrations & practical questions | Rebate & Relief of tax, Computation of tax liabilities of Individuals with examples & practical Questions. | .  Computation of tax liabilities of Individuals with examples & practical Questions. |
| FEB 24 | Assessment of HUF & Its Questions | Assessment of Firm & Its Questions | Advance payment of tax. & Its Questions | Procedure for Assessment , TEST |
| MAR 24 | Income tax authorities | Powers of Income tax authorities, deduction of TDS and TCS. | Recovery & Refund of tax. | Appeal and Revision. |
| APRIL-24 | Filling & Filing of Returns. Questions and assignments shall be given to students after discussing chapters with them | Penalties /offences & prosecutions. Revision and Assignments | REVISION | REVISION |

TEACHING PLAN 2023-24 (EVEN SEMESTER)

(JAN 2024 to APRIL 2024)

Name: Ms. Seema Chaudhary

Class: B.COM(PASS) FINAL

Subject: International Marketing

Semester: 6th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JAN 24 | International Marketing: Nature and Concept | Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment | Foreign market selection and entry modes. | International product life cycle |
| FEB 24 | International product life cycle research and informations | Product designing and packaging; | Pricing process and methods; | International price quotations and payment terms. |
| MAR 24 | International Distribution: Channel structure and selection decisions; | Managing channel conflicts; Selection and appointment of foreign sales agents | Basic export procedure and documentation. Test & Assignment. | Methods of International product Promotion; |
| APRIL-24 | challenges in International advertising and media strategy | Web marketing, Organising trade fairs and exhibitions. | Revision and Test | Revision |

TEACHING PLAN 2023-24 (EVEN SEMESTER)

(JAN 2024 to APRIL 2024)

Name:

Class: B.COM(PASS) FINAL

Subject: Goods and Services Tax (GST) & Customs Law

Semester: 6th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JAN 24 | Introduction:- Salient feature of GST, Benefit of GST | Constitutional Framework of Goods and Services tax, concept of GST | Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply | levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy; |
| FEB 24 | Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services | Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, | Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions | ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, |
| MAR 24 | Input service distributors;  Test & Assignment | Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. | E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; | Record keeping, Assessment and Audit |
| APRIL-24 | Customs duty: Important definitions, types, importance, documents required for import and export procedure | Export Promotion Scheme. | Revision & Test | Revision |

TEACHING PLAN 2023-24 (EVEN SEMESTER)

(JAN 2024 to APRIL 2024)

Name: Ms. Seema Chaudhary

Class: B.COM(PASS) FINAL

Subject: Auditing

Semester: 6th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JAN 24 | Auditing : Meaning, objectives, | importance and types of Auditing | Audit Process, internal control, | internal check & internal audit, audit programmer. |
| FEB 24 | Audit Procedure, Test | Routine checking, vouching, Assignment | verification & valuation of assets & liabilities | Audit of Public Company |
| MAR 24 | Qualification, Appointment of company Auditors, their powers, | duties and liabilities, Audit of depreciation and reserves, | Divisible profits & dividends | Audit Report and Investigation |
| APRIL-24 | Audit Report : Meaning, objectives, contents and types | Investigation : Meaning, Nature and objectives. | Revision & Test | Revision |

TEACHING PLAN 2023-24 (EVEN SEMESTER)

(JAN 2024 to APRIL 2024)

Name: Ms. Pooja Kumari

Class: B.COM(PASS) FINAL

Subject: Financial Management

Semester: 6th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JAN 24 | Nature of Financial Management : Scope of Finance, | Finance functions, Financial Manager’s role | Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management | Finance and related disciples, Financial planning |
| FEB 24 | Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capita | Balanced working position, determinates of working Capital, Issues of working Capital Management | Management of cash and Marketable Securities | Receivables Management.  Test & Assignment |
| MAR 24 | Cost of capital : Significance and determination, capitalisation; | Cost of capital : Significance and determination, | capitalisation; leverage analysis: operating, financial and composite leverage EBIT-EPS Analysis. Capital structure. | theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure |
| APRIL-24 | NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy. | Dividend Theory and Policy : Issues in dividend policy, Walter’s and Golden’s model of dividend relevance objections of dividend policy, | Considerations in dividend policy, stability of dividends, forms of dividend | Revision |

TEACHING PLAN 2023-24 (EVEN SEMESTER)

(JAN 2024 to APRIL 2024)

Name: Ms. Anupama

Class: B.COM(PASS) FINAL

Subject : Cost Accounting-II

Semester: 6th

Department: Commerce

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| Month | 1st Week | 2nd Week | 3rd Week | Income 4th Week |
| JAN 24 | Process Costing : Meaning; Uses | Preparation of process account, | Treatment of Normal Wastage, Abnormal Wastage, | Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress) |
| FEB 24 | Joint- Product and By- Product: Main methods of apportionment of Joint cost. | Inter process profits. Contract Costing– meaning, main features, | preparation of contract account Escalation clause; contract near completion | cost plus contract. Job and batch costing. Test |
| MAR 24 | Budgetary control– meaning of budget and budgetary control, budgetary control as a management tool | limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, | fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. | Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost |
| APRIL-24 | cost variances, direct material and direct labour only  Assignement | Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis | BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision making and steps involved, determination of sales mix, make or buy Decisions | Revision |