| Month | CONTENTS |
| --- | --- |
| July | Introduction: Basics of communication, Seven C’s of effective communication, barriers to communication, ethical context of communication. |
| August | Business Communication at workplace: Letter writing- component, layout and process, E- mail communication, bad news messages, persuasive written communication, memos, notice, agenda. and minutes of meeting |
| September | Report Writing: Types of business reports, structure of reports, short reports, long report. abstracts and summaries, proposals |
| October | Communication Skills: Reading skills, listening skills, note making, |
| November | persuasive speaking. Body language, Gestures |

**Session 2023-24**

**ODD Semester**

**Sub- Business communication**

**Class. B.Com 1st Semester.**

**Sub- Business Management - l**

**Class. B.Com 1st Semester**

| Month | CONTENTS |
| --- | --- |
| July | Business: concept, nature and spectrum of business activities, business system, business objectives |
| August | Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches |
| September | Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation. |
| October | Organizing: concept, nature, process and significance; Authority and Responsibility relationship; |
| November | Centralization and Decentralization; Departmentation; Firms of Organizing structure. |

Subject- **Financial Accounting**

Class -**B.Com-1st Semester**

| **Sr. No.** | **Month** | **Contents** |
| --- | --- | --- |
| 1. | **July** | Accounting: Meaning, Process and Scope Basic Accounting Terms, Queries and discussion |
| 2. | **August** | Accounting Principles, Double Entry System, Recording of Accounting Transactions, Trial Balance, Queries and discussion, Test & Presentation |
| 3. | **September** | Capital and Revenue, Class Activity, Depreciation, Provision and Reserves, Queries, Discussion & Test, Final Accounts with adjustment, Revision |
| 4. | **October** | Final Accounts with adjustment, Revision, Errors and their Rectification, Accounts of Non-Profit Organization, Queries and discussion, Presentation, Test & Assignment |
| 5. | **November** | Consignment Accounts, Consignment Accounts, Queries and discussion, Test & Assignment, Presentation & Revision |

**Subject –Human Resource Management**

**Class- B.Com 3rd semester**

| **Weeks /Months** | **Contents** |
| --- | --- |
| July | An Introduction to Human Resource Management  Definition, Importance objectives and scope of HRM.  Function of HRM - Managerial and Operative Functions Qualification and Qualities of HRM evolution and Growth of HRM in India. |
| August | Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.  Training: - Concept, Need and importance of Training, methods of Training. |
| September | Wages: - Meaning, Objective, Theories of wages, Methods and  Concept of wages  Wage Incentives: - Concept, Need and Importance of Incentives. |
| October | Industrial Relations: - Concept, Importance and Objectives of industrial relation  Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, |
| November | Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for  Reconciliation of Industrial unrest. |

**Subject –Business statistics I**

**Class- B.Com 3rd semester**

| **Weeks /Months** | **Contents** |
| --- | --- |
| July | Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data and presentation of Data |
| August | Central Tendency and Partition values; Concept and Measures of Central tendency Dispersion: Concept and Its absolute as well as relative measures. |
| September | Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them. Sheppard’s Corrections for Moments. Concept of symmetrical distribution and skewness, measures  and Co- efficient of skewness, Concept of Kurtosis and its measures. |
| October | Correlation-concept, scatter diagram, Karl Pearson’s co-efficient of Correlation and its properties  Spearman’s rank Correlation, Concurrent deviation method |
| November | Regression: Meaning and Definition, Properties of  Regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination. |

**Subject- Fundamental of Insurance**

Class -**B. Com-3rd Semester**

| **Sr. No.** | **Month** | **Contents** |
| --- | --- | --- |
| 1. | **July** | Introduction to Insurance |
| 2. | **August** | Principles of Insurance  Importance of Insurance |
| 3. | **September** | Types of Insurance  Insurance as a social security tool  Introduction to Life Insurance  Organizational Structure of Life Insurance Corporation |
| 4. | **October** | Revival of Policy  Introduction to Fire Insurance  Types of Fire Insurance Policy and Marine Insurance  Assignment of Marine Insurance Policy  Accident and Motor Insurance |
| 5. | **November** | Other Policy conditions of Motor Insurance  Meaning of Insurance Agents  Introduction - Aviation Insurance  National Crop Insurance |

**Sub- Corporate accounting – 1**

**Class- B.Com 3rd Semester.**

| Month | CONTENTS |
| --- | --- |
| July | Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy- back of equity shares & Sweat shares; Redemption of preference share; Issue of Bonus Share. |
| August | Debenture: Meaning, Types. Issue and Redemption of Debentures. |
| September | Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares:  Meaning, objectives, determinates and main methods |
| October | Profit or loss before and after incorporation. Final accounts of companies. |

**Sub- B.R.F -1.**

**Class. B.Com 3rd Semester.**

| Month | CONTENTS |
| --- | --- |
| July | Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void. |
| August | Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts;Consequences of Breach of contracts.Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity  Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely;  Discharge of surety; Difference between contract of indemnity and Guarantee. |
| September | Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and  rights of bailor and bailee. Essentials of pledge, who nay pledge, Rights and Duties of PawnorandPawnee. |
| October | .Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery. |

**Lesson Plan of Sub.- Company Law-l**

**Class. B.Com 3rd Semester.**

| Month | CONTENTS |
| --- | --- |
| July | Company- Meaning and Characteristics; Features of company; Types of companies, advantages and  disadvantages of incorporation; Lifting of corporate veil; |
| August | Promation of Company: - Promotion of company; Functions of promoter; importance of promoter;  Promoter’s remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities |
| September | Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their  Alteration; |
| October | Doctrine of ultra- virus. Articles of Association: - Meaning; contents; alteration of articles of association;  constructive notice and doctrine of indoor management.Borrowing Powers; Debentures and Charges |
| November | Revision |

**Lesson Plan of Sub- Taxation -l**

**Class. B.Com 5th Semester.**

| Month | CONTENTS |
| --- | --- |
| July | Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes |
| August | Income from Salaries (including retirement benefits); Income from House property. |
| September | Profits and Gains from Business or Profession; Depreciation; Capital Gains. |
| October | Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, |
| November | Deductions to be made in computing total income. |

Subject-**Entrepreneurship and Small-Scale Business**

Class -**B. Com-5th Semester**

| **Sr. No.** | **Month** | **Contents** |
| --- | --- | --- |
| 1. | **July** | Entrepreneurship: Meaning, Types, Functions, Process and Importance |
| 2. | **August** | Entrepreneurship and Environment and Small-Scale Business  Developing Entrepreneurial Competencies Promotion and development of Entrepreneurship and Entrepreneurial Motivation |
| 3. | **September** | Entrepreneurial Opportunities in Contemporary business Environment-Identification & Selection  Setting Up a New Venture, Project Report and Market Survey  Class Activity, Queries, Discussion, Test & Presentation |
| 4. | **October** | Managerial Roles and Functions in a Small-Scale Business  Production and Operation Management, Managing Business Growth |
| 5. | **November** | Issues in Small Scale Business Marketing& Incentives and Subsidy, Institutional Support Queries and Discussion, Presentations |

Subject- **Accounting for Management**

Class -**B. Com-5th Semester**

| **Sr. No.** | **Month** | **Contents** |
| --- | --- | --- |
| 1. | **July** | Management Accounting: Meaning, Functions and Scope  The Management Accountant, Controller &Treasurer |
| 2. | **August** | Management Accounting principles, Tools and Utility  Management Accounting Vs. Financial Accounting Vs. Cost Accounting, Analysis and Interpretation of Financial Statements: Meaning and Types, Financial analysis: Steps and Techniques |
| 3. | **September** | Ratio Analysis: Meaning, Classification, Advantages & Limitations, Profitability Ratios and Balance Sheet Ratios  Turnover Ratios |
| 4. | **October** | Cash Flow Statement: Meaning, Objectives and Limitations  Cash Flow Statement: Accounting Procedure:  Capital Budgeting: Meaning, Nature, Need & Importance  Appraisal Methods |
| 5. | **November** | Capital Budgeting: Numerical  Capital Rationing |

**Subject – International Trade**

**Class- B.Com 5th semester,**

| **Weeks /Months** | **Contents** |
| --- | --- |
| July | International Business:- An overview; Domestic business; International Business; Major risks and, challenges of International Business; International Business Environment – Components and determinants; stages of internationalization of business; international business approaches, concept of  globalization. |
| August | Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments. |
| September | Theories of International Trade : Absolute advantage theory; comparative advantage theory; factor, proportions theory; product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World |
| October | Assessing International markets; designing products for foreign markets branding decisions; |
| November | International promotions policy; international pricing; international logistics and distribution. |

**Subject – Cost Accounting**

**Class- B.Com 5th semester**

| **Weeks /Months** | **Contents** |
| --- | --- |
| July | Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations.  Cost main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, |
| August | Labour Cost Accounting, Methods of Wage Payment  Incentive Wage plans – Individual plans and group plans. |
| September | Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and, Absorption of Overheads – Main methods. |
| October | Unit and output costing : meaning and objectives  Cost sheet – meaning, Performa, types preparation of cost sheet, Reconciliation of cost and financial accounts Meaning. Objectives and procedure. |
| November | Revision |

**Sub- Taxation –l**

**Class- B.Com 5th Semester.**

| Month | CONTENTS |
| --- | --- |
| July | Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes |
| August | Income from Salaries (including retirement benefits); Income from House property. |
| September | Profits and Gains from Business or Profession; Depreciation; Capital Gains. |
| October | Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income. |
| November | Revision |

**Even Semester**

**Sub- Business Management II**

**Class. B.Com 2nd Semester**

| Month | CONTENTS |
| --- | --- |
| January | Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees |
| February | Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.Leadership: concept and Leadership styles, Leadership Theories. |
| March | Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.Control: Concept, Process and Techniques, Effective Control System. |
| April | Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment |

Subject- **Financial Accounting II**

Class -**B.Com-1st Semester**

|  | **Month & Contents** |
| --- | --- |
| **Jan** | Hire Purchase System  Difference between Hire Purchase System and credit sale  Accounting Procedure, Numerical Problems |
| Queries and discussion & Test |
| Instalment Payment Systems  Different Between Hire Purchase System and Instalment Payment System  Accounting Procedure, Numerical Problems |
| Queries & Discussion, Test & Presentation |
| **Feb** | Branch Accounts (including foreign branch) and Departmental Accounts.  Accounting Procedure |
| Numerical problems, Queries and discussion, Test & Presentation |
| **March** | Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution. |
| Numerical problems, Queries and discussion, Test & Presentation |
| Joint-Venture Account  Accounting Procedure |
| Numerical problems, Queries and discussion, Test & Presentation |
| **April** | Royalty Account  Accounting Procedure |
| Numerical problems, Queries and discussion, Test & Presentation |
| Revision |

**Sub- Business Environment**

**Class. B.Com 1st Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Business Environment: concept; components and importance; SWOT Analysis |
| February | Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments. |
| March | Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness. |
| April | .Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy Privatization. |

**Sub- B.R.F. II**

**Class. B.Com 4th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution. |
| February | Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation. |
| March | Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties;Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract. |
| April | RTI Act : features, rights and importance. |

**Sub.- Company Law-2**

**Class. B.Com 4th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors |
| February | Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members |
| March | Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual generalmeeting; Extra-ordinary general meeting; meetings of board ofdirectors; Proxy; Voting, Notice, Agenda and Minutes of meetings.Directors: - Duties, Powers, Liabilities, Appointment and removal of directors. |
| April | Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.. |

Subject-**Banking and Banking Law**

Class -**B.Com-4thSemester**

| **Month & Contents** | |
| --- | --- |
| **Jan** | Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations. |
| Queries and discussion, Test |
| Regional Rural Banks, Cooperative Banking in India.  Reserve bank of India: Functions, regulation and control of credit, monetary policy. |
| Queries and discussion, Test |
| Revision & Assignment |
| **Feb** | Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker’s rights. |
| Queries and discussion, Test & Presentation |
| Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer’s attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions. |
| Queries and discussion, Test & Presentation |
| **March** | Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course. |
| Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor’s position, legal representative, Instruments without Consideration, Instrument obtained by Unlawful means. |
| Queries and discussion, Test & Presentation |
| **April** | Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement. |
| Problems, Queries and discussion, Test & Presentation |
| Revision |

**Lesson Plan of Sub- Business Statistics II**

**Class. B.Com 4th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index. |
| February | Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods. |
| March | Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye’s Theorem. |
| April | Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters |

**Sub- Corporate Accounting - 2**

**Class. B.Com 4th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Internal Reconstruction; External Reconstruction in the nature of merger and purchase. |
| February | Liquidation of a company ; Financial reporting for financial institutions. |
| March | Final Accounts of Banking Companies. |
| April | Accounts of Holding Companies. |

**Sub- Marketing Management**

**Class. B.Com 4th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Meaning, Nature and Features of Marketing, Importance of Marketing, Meaning of Selling, Difference Between Selling and Marketing, Marketing Concept-Traditional and Modern. Marketing Segmentation: Concept, Definition, Difference Between Selling and Marketing, Marketing Concept-Traditional and Modern. Marketing Segmentation Importance, Basis of Market Segmentation Meaning and Nature of Consumer Behavior, Scope and Importance of Consumer Behavior |
| February | Consumer Behavior, Meaning, Importance and Scope of Product Planning Stages of New Product Development Stages of Product life cycle, Branding and Trademark: Difference between Brand and Trademark |
| March | Types of Branding; Brand Polices and Strategies, Pricing: Meaning; Importance, Factors Affecting Pricing, Pricing Objectives Pricing Objectives, Types of Price Policy and Pricing Strategies |
| April | Advertising: Concept; Importance and Criticism of Advertising, Media of advertising, Evaluating advertising  Effectiveness Sales Promotion: Importance, Methods  Functions and Publicity |

**Sub- Auditing**

**Class. B.Com 6th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer. |
| February | Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities. |
| March | Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends |
| April | Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives. |

**Sub- International Marketing**

**Class. B.Com 6th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges formarketing in International Environment ; Foreign market selectionanden |
| February | International product life cycle research and informations; Product designing and packaging; Pricingprocess and methods; International price quotations and payment terms. |
| March | Channel structure and selection decisions; Managing channel conflicts; Selection and appointment offoreign sales agents; Basic export procedure and documentation. |
| April | Methods of International product Promotion; challenges in International advertising and mediastrategy; Web marketing; Organising trade fairs and exhibitions. |

Subject- **Financial Management**

Class -**B.Com-6th Semester**

|  | **Month & Contents** |
| --- | --- |
| **Jan** | 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 Queries and discussion & Test  Working Capital Management: Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management: Numerical Problems  Queries & Discussion, Test & Presentation |
| **Feb** | Cost of capital: Significance and determination, Capitalization Numerical problems, Queries and discussion, Test & Presentation  Leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis. Numerical problems, Queries and discussion, Test & Presentation |
| **March** | Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure, NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.  Numerical problems, Queries and discussion, Test & Presentation  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. |
| **April** | Numerical problems, Queries and discussion, Test & Presentation |

**Sub- Cost Accounting**

**Class. B.Com 6th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock(Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits. |
| February | Meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing. |
| March | 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. meaning, limitations, standard costs and budgeted costs, determination of  standard cost, cost variances, direct material and direct labour only |
| April | 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. |

Subject- **Goods and Services Tax & Custom Laws**

Class -**B.Com-6th Semester**

|  | **Month & Contents** |
| --- | --- |
| **Jan** | 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; |
| Queries and discussion & Test |
| **Feb** | 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, Input service distributors |
| Queries and discussion, Test & Presentation |
| **March** | 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; |
| Queries and discussion, Test & Presentation |
| **April** | Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme. Queries and discussion, Test & Presentation  Revision |

**Sub- Taxation -2**

**Class. B.Com 6th Semester.**

| Month | CONTENTS |
| --- | --- |
| January | Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR – I and II) |
| February | Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons. |
| March | Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax. |
| April | Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions. |