

GGDSD COLLEGE, KHERI GURNA

**TEACHING PLAN
INCOME TAX - II (BC 405)**

B.COM (GEN): 4th SEMESTER (JAN-APRIL 2017)

Topics	References	No. of sessions
<u>UNIT: I</u>		
Revision of Five heads	TB-Part 2, Ch.-1-6, Notes	1-10
Deductions out of gross total income	TB-Part 2, Ch.- 9, Notes	11-14
Assessment of individuals	TB-Part 4, Ch.- 2, Notes	15-20
Assessment of HUF	TB-Part 4, Ch.- 3, Notes	21-25
Assessment of Partnership firm	TB-Part 4, Ch.- 4, Notes	26-30
Assessment of Companies	TB-Part 4, Ch.- 6, Notes	31-36
<u>UNIT: II</u>		
Advance Payment of Tax	TB-Part 5, Ch.- 3, Notes	37-38
Deduction of tax at source	TB-Part 5, Ch.- 3, Notes	39-42
Income tax authorities and administration of the act	TB-Part 5, Ch.- 1, Notes	43-47
Assessment procedure	TB-Part 5, Ch.- 2, Notes	48-52
Appeals	TB-Part 5, Ch.- 6, Notes	53-56
Refunds	TB-Part 5, Ch.- 4, Notes	57-59
Penalties	TB-Part 5, Ch.- 7, Notes	60-63

Text book

Gaur & Narang : *Income Tax- Law & Practice* : Kalyani Publishers

References

1. V.K. Singhania & Monica Singhania : *Student's Guide to Income Tax* : Taxmann
2. Ahuja & Gupta : *Systematic Approach to Income Tax* : Bharat Publications
3. HC Mehrotra & SP Goyal : *Problems & Solutions In Income Tax*: Sahitya Bhawan Publications

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 15 Marks

Written Assignment : 5 Marks

Attendance : 5 Marks

Class Participation : 5 Marks

Total : 30 Marks

GGDSD COLLEGE, KHERI GURNA

TEACHING PLAN

CORPORATE ACCOUNTING - II (BC 404)

B.COM (Gen.+Hons.) 4th SEMESTER (JAN-APRIL, 2017)

Topics	References	No. of sessions
<u>UNIT: I</u>		
Amalgamation, Absorption, Merger and Reconstruction, Accounting for Amalgamation of Companies as per Indian Accounting Standard 14;	TB-Part I, Ch.-1, Ch.-2	1-8
Accounting for Internal Reconstruction.	TB-Part I, Ch.-3	9-15
<u>UNIT: II</u>		
Liquidation Accounts.	TB-Part-II, Ch.- 1	16-25
Accounts of Banking Companies.	TB-Part-II, Ch.- 2	26-35
Accounts of Insurance Companies.	TB-Part-II, Ch.- 3	36-45
Investment Accounts.	TB-Part-II, Ch.- 4	46-53
Valuation of Goodwill.	TB-Part-II, Ch.- 5	54-60
Valuation of Shares.	TB-Part-II, Ch.- 6	61-70

Text book: S.P Jain: “Corporate Accounting”

References: C.M Juneja: “Corporate Accounting”

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 10 Marks

Written Assignment : 7 Marks

Class Test : 8 Marks

Class Participation : 5 Marks

Total : 30 Marks

GGDSD COLLEGE, KHERI GURNA

**TEACHING PLAN
ENGLISH (COMMUNICATION SKILLS)
B.COM. 4th SEMESTER (JAN-APRIL, 2017)**

Topics	References	No. of sessions
<u>UNIT: I</u>		
<i>Plays:</i> The Rising of the Moon The Proposal The New Hangman Riders to the Sea Lithuania Mother's Day	TB, Ch. R.1, Ch.9, 3, 4,6, 81	1-5 6-10 11-15 16-20 21-25 26-30
<u>UNIT: II</u>		
Language as a communication tool: Topics to be covered: a) Conducting and facing an Interview b) Speech writing c) Compering an event d) Preparing News for the given situation e) Dialogue writing for a given situation f) T.V. Radio, Internet Comprehension	TB, Ch. R.2, Ch.2 R.2, Ch.1 R.4, Ch. 2 R.4, Ch. 4, R.5 Ch. 9	31-35 36-40 41-45 46-50 51-55 56-60 61-64
<u>UNIT: III</u>		
Language usage: Topics: a) Use of Active and Passive b) Use of conditionals c) Use of Question Tags and Short answers d) Figurative Expressions	TB, Ch. R.6, Ch. 52 R. 7, Ch. 16 R.6, Ch. 32 R. 7, Ch. 1	65-66 67-68 69-70 71-72

Text books

Eight Short Plays by Jagdish Chander
 Oxford Practice Grammar by John Eastwood.

References

1. Kabatchnik, Amnon. *Blood on the Stage, 1975-2000: Milestone Plays of Crime, Mystery, and Detection*. U.K.: Scarecrow Press, 2012.
2. Keene, Kathleen. *How to Conduct an Interview*. Great Britain: Cognitas Online Ltd. 2012.
3. Lancaster, Simon. *Speech Writing*. U.K.: Robert Hale Limited, 2010.
4. Chiarella, Tom. *Writing Dialogue*. Ohio: Writer's Digest Books, 1998.
5. Singh, Vandana R. *The Written Word*. New Delhi: Oxford University Press, 2003.

6. Allen, W. Stannard. *Living English Structure*. South Asia: Dorling Kindersley, 2013.
Yousef, Saeed and Hayedeh Torabi. *Basic Persian: A Grammar and Workbook*. U.K.:
Routledge, 2012.
 7. Macmillan, Collier. *The Key to English: Figurative expressions*. USA:
Macmillan Publishers, 1966.
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INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test: 5 Marks

Class Participation : 5 Marks

Attendance : 5 Marks

Total : 15 Marks

GGSDS COLLEGE, KHERI GURNA

**TEACHING PLAN
BUSINESS MATHEMATICS (BC-406)
BCOM (G): 4th SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<u>UNIT: I</u>		
Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.	TB Ch-1.	
	R-1 Ch-1 R-2 Ch-2 TB Ch-1	1-5
	R-1 Ch-1 R-2 Ch-2 TB Ch-1	6-15
Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.	R-1Ch-2,3,4 TB Ch-2,3 &4	16-24
	R-1 Ch-4 TB Ch-4	25-33
<u>UNIT: II</u>		
Linear Programming Formulation of LPP; Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution; multiple solutions, unbounded solution and redundant constraints. Simplex Method- Solution of problems up to three variables, including cases of mixed constraints; Duality.	R-1Ch-5, R-2Ch-4 & 5 R-3 Ch-1 & 2 TB Ch-5	34-39
	R-1Ch-5, TB Ch-5	40-50
Transportation Problem	R-1 Ch-6,Ch-10 R-3 Ch-3 TB Ch-5	51-59
Assignment Problem	R-1 Ch-7, R-2 Ch-9, R-3 Ch-5 TB Ch-6	60-68

Text book- Business Mathematics: S .L. Aggarwal & Parmod Aggarwal by Kalyani Publications

Recommended books:

1.R. D. Publications : Business Mathematics

2.Kalyani Publications:.,K.K.Chawla,Vijay Gupta, Bhushan Sharma : Operation Research

3.Vijay Gupta & Manju Mittal : Quantitative Techniques for Business

INTERNAL ASSESSMENT BREAK UP

Mid- Semester Test : 12 Marks

Written Assignment : 6 Marks

Class Participation : 6 Marks

Attendance : 6 Marks

Total: 30 marks

GGSD COLLEGE, KHERI GURNA

**TEACHING PLAN
AUDITING PRACTICES (BC 403)
B.COM (GEN): 4th SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<u>UNIT: I</u>		
Definition and Objectives of Auditing	TB, Ch.1 R-1, Ch.1 R-4, Ch.1 R-5, Ch.1 Ppt*	1-7
Major Influences in the field of Auditing	R-2, Ch.1,23 R-3, Ch.22 Handout	8-11
Classes of Audit	TB, Ch.2 R-1, Ch.2 R-4, Ch.13	12-18
Internal Check and Internal Audit	TB, Ch.3 R-1, Ch.4,5 R-4, Ch.3 R-5, Ch.4	19-24
Distinction between Audit and Investigation	TB, Ch.1 R-1, Ch.23 R-3, Ch.12 Ppt	25-28
Statements on Standard Auditing Practices (Brief Introduction only)	TB, Ch.4 R-2, Ch.2 Ppt	29-36
<u>UNIT: II</u>		
Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities	TB, Ch.5,6 R-1, Ch.12,15 R-2, Ch.10 R-3, Ch.9 R-4, Ch.7	37-54
Auditor's Report	TB, Ch.7 R-1, Ch.14 R-2, Ch.11 R-4, Ch.9 Ppt	55-61
Auditing in Computerised environment	TB, Ch.8 R-1, Ch.8 R-2, Ch.6	62-66
Professional Ethics and Regulations	TB, Ch.9 R-1, Ch.8 R-2, Ch.22 R-4, Ch.19	67-72

*PowerPoint Presentations taken up in class

Textbook

Auditing Practices (Revised as per Companies Act 2013) by Pardeep Kumar, Baldev Sachdeva & Jagwant Singh, Kalyani Publishers.

References

1. Ravinder Kumar & Virender Sharma. *Auditing: Principles and Practice*, 3ed, Prentice Hall of India, New Delhi.
2. Kamal Gupta. *Contemporary Auditing*, Tata McGraw Hill, New Delhi.
3. S.D. Sharma. *Auditing: Principles and Practice*. Taxmann.
4. T.R. Sharma. *Auditing: Principles & Problems*, Sahitya Bhawan Publications.
5. *Auditing and Assurance* (Vol. I) – The Institute of Chartered Accountants of India.
6. Clifford Gomez. *Auditing and Assurance: Theory and Practice*, Prentice Hall of India, New Delhi.
7. Mohan Bhatia. *Auditing in a Computerised Environment*, Tata McGraw Hill, New Delhi.

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 12 Marks

Written Assignment : 6 Marks

Attendance :6 Marks

Class Participation : 6 Marks

Total: 30 Marks

GGDSD COLLEGE, KHERI GURNA

TEACHING PLAN
BC 401- COMPULSORY PUNJABI
B.Com : 4th SEMESTER (JAN- April 2017)

Topics (Theoretical)	References	No. of sessions
UNIT I		
; fGnkuko ns/b'eXkok	TB-1 CH-1,2,3,4	1-55
UNIT II		
ਪੰਜਾਬੀ ਭਾਸ਼ਾ	TB-1,Ch-1,2	56-77
ਗੁਰੂ ਗ੍ਰੰਥ ਸਾਹਿਬ		

Text Book

- 1) ਪੰਜਾਬੀ ਭਾਸ਼ਾ, ਗੁਰੂ ਗ੍ਰੰਥ ਸਾਹਿਬ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ

References

- 1) ਪੰਜਾਬੀ ਭਾਸ਼ਾ, ਫਰੰਕ ਬੈਂਕਰ, ਗੁਰੂ ਗ੍ਰੰਥ ਸਾਹਿਬ, ਗੁਰੂ ਗ੍ਰੰਥ ਸਾਹਿਬ : ਭਾਗ 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 2010

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test	:	5 Marks
Written Assignment	:	3 Marks
Presentation	:	3 Marks
Class Participation	:	4 Marks

Total : 15 Marks

GGDSD COLLEGE, KHERI GURNA

**TEACHING PLAN
BC 401- COMPULSORY PUNJABI
B.Com : 4th SEMESTER (JAN- April 2017)**

Topics (Theoretical)	References	No. of sessions
UNIT I		
ekft bfj ok (bwhnk eftsstk)	TB-1	1-54
Gkjh tho f; x l nNe	Ch-1	1-3
glgbB f; x l wlb gk s' nkgDk	Ch-2	4-6
pktk pbtS L cb gko' B/fej k	Ch-3	7-9
glwj B f; x l nph d/pN/ E/b/	Ch-4	10-12
nfwsk glsw L ; Bj V/	Ch-5	13-15
f; t e/wko pNkbth L w; hj k	Ch-6	16-18
j foGi B f; x L sb/j i p wbh j ki oh dh dk; skB	Ch-7	19-21
skok f; x L b'ek Bkb r'zbk	Ch-8	22-24
ਪਾਸ਼ ਲ ਵਲ j D ftdk j jk j k	Ch-9	25-27
; pi hs gkso L ysk dh T/vhe	Ch-10	28-30
nBto w; d L ni ehj gekJhJ/	Ch-11	31-33
ntsko i fvnkbth L pb'e pkn	Ch-12	34-36
; yftdo ep'i L gi kp eEk	Ch-13	37-39
i ; ts dhid L GkDi /dh tbs cbh	Ch-14	40-42
tBhsk L nj fbnk	Ch-15	43-46
ਦਰਸ਼ਨ ਬੁੱਟਰ : ਵਲ ; wK j k	Ch-16	47-50
; yftdo nfwsk L j D wK	Ch-17	51-54
UNIT II		
ftnkeoB		55-57
gl BN		58-63
r bwyh fbgh dhnk ft; t; sktK		64-69
r bwyh fbgh dk fJfsj k;		70-77
gi kph ; pd i 'VK dh ; wlf; nktK		

Text Book

- 1) ; gka bytho f; x, vka i ; ftdo f; x ns/vka fJdoi hs f; x, ekft bfj ok (bwhnk eftsstk), ਪਬਲੀਕੇਸ਼ਨ ਬਿਉਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ, 2016

References

- 1) ; g'ra, ਸੁਖਵਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ
- 2) yfj ok, ਸੁਰਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ-ਵਿਆਕਰਨ ਅਤੇ ਬਣਤਰ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਉਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਗਫNnkbk, 2006
- 3) j oehos f; x, frnkBh bkb f; x, gi kph ftnkeoD, gi kp ; NN : Bhtof; Nh N'e; N-p'e p'ov umhr VQ 2010

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test	:	5 Marks
Written Assignment	:	3 Marks
Presentation	:	3 Marks
Class Participation	:	4 Marks
Total	:	15 Marks
