

GGDSD COLLEGE, KHERI GURNA

**TEACHING PLAN
INCOME TAX - II (BCH 403)
B.COM (HONS.): 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

GGSD COLLEGE, KHERI GURNA

**TEACHING PLAN
BUSINESS MATHEMATICS (BCH-404)
BCOM (H): 4th SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<u>UNIT: I</u>		
<p>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.</p>	<p>TB Ch-1. R-1 Ch-1 R-2 Ch-2, TB Ch-1 R-1 Ch-1 R-2 Ch-2, TB Ch-1</p>	<p>1-5 6-15</p>
<p>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.</p>	<p>R-1Ch-2,3,4 TB Ch-2,3 &4 R-1 Ch-4 TB Ch-4</p>	<p>16-24 25-33</p>
<u>UNIT: II</u>		
<p>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.</p>	<p>R-1Ch-5, R-2Ch-4 & 5 R-3 Ch-1 & 2 TB Ch-5 R-1Ch-5, TB Ch-5</p>	<p>34-39 40-50</p>
<p>Transportation Problem</p>	<p>R-1 Ch-6,Ch-10 R-3 Ch-3 TB Ch-5</p>	<p>51-59</p>
<p>Assignment Problem</p>	<p>R-1 Ch-7, R-2 Ch-9, R-3 Ch-5 TB Ch-6</p>	<p>60-68</p>

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

GGDSD COLLEGE, KHERI GURNA

**TEACHING PLAN
BCH 401: FUNDAMENTALS OF INSURANCE
B.COM (HONS.): 4th SEMESTER (JAN-APR, 2017)**

Topics	References	No. of sessions
<u>UNIT: I</u>		
Introduction of Insurance: Concept and nature of insurance, Purpose and need of insurance, working of insurance, insurance as security tools, insurance and economic development.	TB-1,Ch-1 R-1, Ch-1	1-7
Concept of Risk, Types of Risk, Risk Appraisal, Transfer and Pooling of Risks, Concept of Insurable Risk.	TB-1,Ch-2 R-1, Ch-4	7-15
Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract.	TB-1,Ch-3 R-2, Ch-7-8	16-23
Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.	TB-1,Ch-4 R-4, Ch-11,12	24-27
Annuity Policy: Introduction; Basis of Annuity Income; Classification of Annuities; Uses of Annuity; Limitation of Annuity.	TB-1,Ch-5 R-6, Ch-2,3	28-32
<u>UNIT: II</u>		
Growth and Development of Insurance sector in India, Entry of private players and banks in insurance sector, Recent trends in Insurance sector in India.	TB-1,Ch-6 R-3, Ch-10-11	33-40
Role of bancassurance in Indian Scenario; Life Insurance Products: Introduction, Traditional insurance products - Term, Endowment, Whole life; Various Life Insurance Policies of Different of Insurance Companies.	TB-1,Ch-7 R-5, Ch-7,8	41-47
ULIPs: Unit Linked Life Insurance Products, Types, recent trends, ULIP as a tool for financial planning.	TB-1,Ch-8 R-1, Ch-6,7	48-52
Classification of Products. Major players in life and non life insurance market: products, promotional strategies, distribution channels and their market share. Reinsurance : Characteristics, Types, Growth of reinsurance in India, Global Players in reinsurance.	TB-1,Ch-9 R-3, Ch-5,6	53-62
Regulatory Framework of Insurance: Role, Power and Functions of IRDA.	TB-1,Ch-10 R-2, Ch-6,7	63-70

Text books

1. Fundamentals of Insurance, First Edition, 2017

References

1. M N Mishra, S B Mishra: Insurance Principles & Practice, Sultan Chand and Sons.
2. James L Athearn: Risk and Insurance, West Publication Co. (1981)

Prof. Namrata Chugh Arora, Department of Commerce, GGDSD College, Kheri Gurna.

3. Nalini PravaTripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India.
 4. Prof. Kshitij Patubale, Medclaim and Health Insurance, Ocean Books (P) Ltd.
 5. Usha Mehta A. D. Narde, Health Insurance in India and Abroad, Allied Publishers
 6. Amar Narain Agarwala, Health Insurance in India, East End Publishers.
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INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test	: 10 Marks
Written Assignment	: 5 Marks
Presentation	: 5 Marks
Class Participation	: 10 Marks
Total	: 30 Marks

Practical Exposure

1. Students will be taken to Insurance Companies so that students can get the knowledge of how things are being taken care of practically.

GGDSD COLLEGE, KHERI GURNA

TEACHING PLAN
AUDITING PRACTICES (BCH 405)
BCH: 4TH SEMESTER (JAN-APRIL 2017)

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

Text book

Auditing Practices (Revised as per Companies Act 2013) by Kumar, Pradeep et.al., Kalyani Publishers.

References

1. Singh, Avtar and Singh, Kanwaljeet (2016), Auditing and Secretarial Practice, Kalyani Publishers, New Delhi.

2. Garg, K.C. et.al. (2016), Auditing and Secretarial Practices, Kalyani Publishers, New Delhi.
3. Kumar, Ravindra and Sharma, Virender, (2015), Auditing: Principles and Practice, Prentice Hall of India, New Delhi.
4. Sharma, S.D. (2006), Auditing: Principles and Practice, Taxxmann
5. Gomez, Clifford, (2012), Auditing and Assurance: Theory and Practice, Prentice Hall of India, New Delhi.
6. Bhatia, Mohan, (2002), Auditing in a computerized environment, Tata McGraw Hill Publishers. New Delhi.

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 12 Marks

Written Assignment : 06 Marks

Attendance : 06 Marks

Class Participation : 06 Marks

Total : 30 Marks

GGDSD COLLEGE, KHERI GURNA

**TEACHING PLAN
INDIAN ECONOMY (BCH 406)
B.COM (H): 4TH SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
UNIT: I		
<i>Feature and Nature of Indian Economy:</i> Nature of Indian economy, Need for Economy Development, Determinants and Measures of Development, India Present Agenda of Development	TB-,Ch R1-Ch.1R-2,Ch.1,.3,R-3,Ch-1,3,R-4,Ch-5,R-6,Ch-3	1-8
<i>National income:</i> National Income Per Capita Income, Quality of life, Capital Formation-Saving, Investments in India	TB, Ch. R-1,Ch-3,R-2,Ch.3,R-5,Ch-5,R3-Ch-14&13R-4,Ch.4,R-6,Ch-3	9-20
<i>Demographic Feature of Indian Population:</i> Demographic Features of Indian Population, Size and Growth of Population and Economic Development. Problem of over Population.	TB, Ch. R-1,Ch.4 ,R-6,Ch-7,8,9	21-28
<i>Agriculture in India:</i> Agriculture Features, Productivity and Income, Irrigation, Rural Indebtedness, Agriculture Marketing and Prices, Agricultural Finance and Agricultural Policy.	TB, Ch. R-1,Ch.29,R-3,Ch.7to12	29-36
UNIT: II		
<i>Industrial Policy:</i> Industries Growth and Problems of Major large Scale Industries-Iron, Steel, Cotton Textiles, Cement, Information Technology and Petroleum. MSMEs-Role, Importance and Problems of MSMEs. Industrial policy of Government of India.	TB, Ch. R-1,Ch.30,R-3,Ch.15,16,17, R-6,Ch.29,30,31	37-50
<i>Foreign Trade and Balance of Payment:</i> Foreign Trade: Contemporary Problems of India international Trade, Composition and Direction of Foreign trade, Balance of Payment Position.	TB, Ch. R-1,Ch.44-45 R-2,Ch-15 R-3,Ch-20&21 ,R-4,Ch.36 &37,R-6,Ch-47,48	51-64
<i>Economic Planning in India:</i> Economic Planning: Importance of Planning for Economic Development Salient Features of India Five year plans, Priorities, Targets, Achievements and Failures, Factors Affecting Successful Implementation of Plans.	TB, Ch. R-1,Ch-10,R-4,Ch-55&56&60,62,R-6,Ch-50to55	65-72

Text Book

Indian Economy by T.R.Jain,V.K publisher,

References

- 1.Datt and Sundaram ,K.P.M.,(2013)*Indian economy* S.Chand &Company
 2. Jain T.R. (2009).Development economics, V.K publisher
 - 3.Uma.K. (2013) *Indian economy, performance and policie*,Academic Foundation,NewDelhi.
 - 4.Mishra and Puri .(2013),*Indian economy*, Himalaya Publishing House
 5. Lakhi.R.K.(2014). *Principles of economy-11*, Kalayani Publisher
 - 6.Aggawal,A.N.(2012),Indian Economy Problem of Development and planning ,,New age international publishers
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INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 12 Marks

Written Assignment: 6 Marks

Attendance : 6 Marks

Class Participation : 6 Marks

Total : 30 Marks
