Academic session 2018-2019

MS. Rajni Saini Assistant professor of commerce

B. Com iii year 6th semester (BC 603 Income Tax ii)

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| Months | Topic | Academic Activities |
| January 2019 | Deductions under section 80C to 80U in Computing Total Income. Computation of Total Income and Tax Liability of an Individual | CLASS DISCUSSION |
| February 2019 | Assessment of Hindu undivided families, Computation of Total Income and Tax Liability of a Firm and Companies. Income Tax Authorities and their powers | Class test |
| March 2019 | Procedure for Assessment ; Different types of returns Deduction of Tax at Source ;Advance Payment of Tax Recovery of Tax and Refund of Tax | Presentation by students |
| April 2019 | Appeals and Revision Penalties and Prosecutions. DTC: An overview | Revision of syllabi |
|  | Assignment 1st in February 2019  Class test in March 2019  Assignment 2nd in April |  |

Academic session 2018-2019

Ms. Rajni Saini Assistant professor of commerce

B. Com iii year 6th semester (BC 605 International Marketing)

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| Months | Topic | Academic Activities |
| January 2019 | Introduction: meaning, scope and importance of International Marketing International Marketing Environment; Market Entry | CLASS DISCUSSION |
| February 2019 | Product Planning for International Market: Standardisation and Adaptation, New Product Development, Branding, Packaging and Labelling International Pricing: Factors influencing International Price, International Price Quotation and Payment Terms | Class test |
| March 2019 | Promotion of Product Abroad: Sales Literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions | Presentation by students |
| April 2019 | International Distribution: Management of Distribution Channels and Logistics, Selection and Appointment of Foreign sales Agents | Revision of syllabi |
|  | Assignment 1st in February 2019  Class test in March 2019  Assignment 2nd in April |  |

Academic session 2018-2019

Ms. Rajni Saini Assistant professor of commerce

B. Com iii year 6th semester (BC 601 Management accounting)

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| Months | Topic | Academic Activities |
| January 2019 | Management Accounting: nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting, cost control, cost reduction, cost management. Budgeting and budgetary control: concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets | CLASS DISCUSSION |
| February 2019 | Standard costing and variance analysis: concept & significance; advantages, limitations and applications, variance analysis – material, labour | Class test |
| March 2019 | . Absorption versus variable costing: distinctive features and income determination; cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V ratio, break-evenpoint; margin of safety: angle of incidence; determination of cost indifference point | Presentation by students |
| April 2019 | Responsibility accounting: concept, significance, types of responsibility centers, divisional performance measurement – financial measures | Revision of syllabi |
|  | Assignment 1st in February 2019  Class test in March 2019  Assignment 2nd in April |  |

Academic session 2018-2019

Ms. Rajni Saini Assistant professor of commerce

B. Com iii year 6th semester (BC 602 Auditing)

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| Months | Topic | Academic Activities |
| January 2019 | Introduction: Meaning, objectives and advantages of auditing; Types of audit: internal and external audit, propriety and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions | CLASS DISCUSSION |
| February 2019 | Methods of audit work: Routine checking and test checking; internal control and internal checking system. Voching: Meaning, objectives and importance of voching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers, verification of assets and liabilities | Class test |
| March 2019 | Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of comptroller and Auditor General of India. Audit reports | Presentation by students |
| April 2019 | Investigation: Meaning, nature, procedure and objectives, investigation and Due Diligence Professional Ethics of auditing | Revision of syllabi |
|  | Assignment 1st in February 2019  Class test in March 2019  Assignment 2nd in April |  |

Academic session 2018-2019

Ms. Rajni Saini Assistant professor of commerce

B. Com iii year 6th semester (BC 608 Retail management)

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| Months | Topic | Academic Activities |
| January 2019 | Retailing: Concept, characteristics and importance; Theories of retailing; Retailing in India; Strategic planning in Retailing; Planning location of retail institution: Trading area analysis, deciding the most desirable type of location, choice of a general location | CLASS DISCUSSION |
| February 2019 | choosing and evaluating a particular site; Store layout; Material handling. Organizational structure in retail institutions; Classification of retail institutions | Class test |
| March 2019 | Store based and nonstore based retail organizations; Process of setting up a retail organization; FDI in retail | Presentation by students |
| April 2019 | Store management: Blueprinting operations, deciding stores layout, energy management, security issues; Applications of information technology in retailing | Revision of syllabi |
|  | Assignment 1st in February 2019  Class test in March 2019  Assignment 2nd in April |  |