

INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA (M.P.)

CONSPECTUS

CLASS- **B.Com. VI Sem.**

SUBJECT- **Indirect Taxes**

Date	Unit	Proposed Contents	Remark
01 Feb 14 - 06 Feb.14	I	Central Excise Duty: Concept, Important definitions: Goods,	
07 Feb 14 - 13 Feb.14		Excisable Goods, Manufacturer, Classification of Goods and	
14 Feb 14 - 20 Feb.14		Principles of Classification, Valuation under Central Excise,	
21 Feb 14 - 28 Feb.14		Ad Valorem Duty and Valuation Rules.	
01 Mar 14 - 06 Mar.14	II	Custom Duty: Introduction and nature, Types of custom duty,	
07 Mar 14 - 13 Mar.14		Prohibition of Import and Export, Valuation rules,	
14 Mar 14 - 24 Mar.14		computation of assessable value and calculation of Custom	
		Duty.	
25 Mar 14 - 30 Mar.14	III	Central Sales Tax - Introduction and Important definitions,	
01 Apr 14 - 06 Apr.14		Provisions Relating to Inter State Sale.	
07 Apr 14 - 14 Apr.14		Determination of Gross sales and Taxable Turnover.	
15 Apr 14 - 25 Apr.14	IV	M.P. VAT: Introduction, Important definitions, Tax Free	
		Goods,	
25 Apr 14 - 31 Apr.14		Registration and Licensing of Dealers, Assessment Procedure,	
01 May 14 - 06 May.14		Computation of Taxable Turnover and VAT.	
07 May 14 - 14 May.14	V	M.P. VAT - Tax Payment and recovery of Tax, Input Tax	
		Rebate.	
15 May 14 - 21 May.14		Authorities: Powers and Duties. Appeal and Revision.	
		Difficulties in implementation of VAT.	
22 May 14 - 30 May.14		Service Tax: Introduction, Objectives, Main Provisions,	
		Assessment Procedure and Computation of Service Tax.	

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CONSPECTUS

CLASS- **B.Com. VI Sem.**

SUBJECT- **Auditing**

Date	Unit	Proposed Contents	Remark
01 Feb 14 - 06 Feb.14	I	Introduction: Meaning and objectives of Auditing,	
07 Feb 14 - 13 Feb.14		Types of Audit, Internal Audit.	
14 Feb 14 - 20 Feb.14		Audit Process: Audit Program, Audit and books,	
21 Feb 14 - 28 Feb.14		Working papers and evidences.	
01 Mar 14 - 06 Mar.14		Preparation before commencing of Audit,	
07 Mar 14 - 13 Mar.14	II	Internal Check System: Routine Checking,	
14 Mar 14 - 24 Mar.14		Internal Check and Test Checking.	
25 Mar 14 - 30 Mar.14		Internal Control and Audit Procedure.	
01 Apr 14 - 06 Apr.14	III	Vouching,	
07 Apr 14 - 14 Apr.14		Verification of Assets and Liabilities.	
15 Apr 14 - 25 Apr.14	IV	Company Audit : Appointment of auditor, Powers, Duties and	
		Liabilities.	
25 Apr 14 - 31 Apr.14		Divisible Profits and Dividend.	
01 May 14 - 06 May.14		Auditor's report: Cleaned and Qualified report.	
07 May 14 - 14 May.14	V	Investigation : Objectives, Difference between audit and	
		investigations,	
15 May 14 - 21 May.14		Process of Investigation. Special Audit of Banking Companies,	
22 May 14 - 30 May.14		Educational, Non Profit Institutions and Insurance Companies.	

INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA (M.P.)

CONSPECTUS

CLASS- B.Com. IV Sem.

SUBJECT - Internet And Web Page Design

Date	Unit	Proposed Contents	Remark
01 Feb 14 - 06 Feb.14	I	Internet–Evolution, Protocols, Interface concept, Internet, Application. E-mail- concept, POP and WEB based E-mail,	
07 Feb 14 - 13 Feb.14		Advantages of E-mail, Address of E-mail, Basics of Sending and Receiving E-mail.	
14 Feb 14 - 20 Feb.14		File Transfer Protocols & Telnet - Data Transmission	
21 Feb 14 - 28 Feb.14		Protocols, Client/Server Architecture & its Characteristics, FTP and its uses, Telnet concept, Remote Login,. World Wide Web History, Working of Web, Web Browser & its functions,	
01 Mar 14 - 06 Mar.14	II	Introduction to WebPages, Browser and HTML, HTML tags: Paired tags, singular tags.	
07 Mar 14 - 13 Mar.14		Structure of an HTML: Document Head and Document Body, Titles and Footers, using <Meta> in Document Head.	
14 Mar 14 - 24 Mar.14		Basic Text formatting: Paragraph breaks, Line breaks, heading Styles, drawing lines.	
25 Mar 14 - 30 Mar.14		Text styles: Bold, Italics, Underlines. Other text effects: Centering, Spacing.	
01 Apr 14 - 06 Apr.14	III	List: Unordered List, Ordered List, Definition Lists. Using special tags: <Marquee>, <Block quote> and <Address>	
07 Apr 14 - 14 Apr.14		Using common character entities starting with & Adding graphics to HTML documents: using the attributes – Border, Width and Height attribute, align and ALT attribute.	
15 Apr 14 - 25 Apr.14	IV	Tables: introduction, using the width, border, cell padding, Cell, spacing, BGcolor, colspan, rowspan attributes.	
25 Apr 14 - 31 Apr.14		Linking documents: Links, External and Internal Documents	
01 May 14 - 06 May.14		References, Hyper linking to a HTML file, linking to a particular location in a separate document, Images as Hyperlinks, Image Maps. Frames: introduction, frameset and Frame tag.	
07 May 14 - 14 May.14	V	Forms used by a website: form object, form object’s methods, Properties and methods of Form elements. Text elements,	
15 May 14 - 21 May.14		password element, button element, submit and reset button elements, checkbox element, radio element, text area ,	
22 May 14 - 30 May.14		Select and option element. Dynamic HTML: Cascading Style Sheets: Font attribute, Color , background , Text, Border, Margin related attributes, List Attributes. Layers – Concept of layers, Positioned and Inflow Layers.	

INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA (M.P.)

CONSPECTUS

CLASS- B.Com. VI Sem.

SUBJECT- Financial Management

Date	Unit	Proposed Contents	Remark
01 Feb 14 - 06 Feb.14	I	Financial Management : Finance goals, Profit vs. wealth maximization;	
07 Feb 14 - 13 Feb.14		Financial functions - Investment, financing and dividend decision,	
14 Feb 14 - 20 Feb.14		Financial Planning.	
21 Feb 14 - 28 Feb.14	II	Capital Structure: Meaning and determinants.	
01 Mar 14 - 06 Mar.14		Operating and Financial Leverage : Their measure;	
07 Mar 14 - 13 Mar.14		Effects on profit, analyzing alternate financial plans,	
14 Mar 14 - 24 Mar.14		Combined financial and operating leverage.	
25 Mar 14 - 30 Mar.14	III	Capital Budgeting : Nature of investment decisions, investment evaluation criteria,	
01 Apr 14 - 06 Apr.14		payback period, accounting rate of return, net present value,	
07 Apr 14 - 14 Apr.14		internal rate of return profitability index; NPV and IRR Comparison.	
15 Apr 14 - 25 Apr.14	IV	Cost of capital : Significance of cost of capital; Calculating cost of debt,	
25 Apr 14 - 31 Apr.14		Preference shares, equity capital, and retained earning, Weighted Average cost of capital.	
01 May 14 - 06 May.14		Dividend Policies : forms of dividends and stability in dividends, determinates, issues in dividend policies, Waltor's Mode, Gordon's Model, M.M. Hypothesis.	
07 May 14 - 14 May.14	V	Management of working capital : Nature types and importance of working capital.	
15 May 14 - 21 May.14		Operating cycle and factors determining working capital requirement,	
22 May 14 - 30 May.14		Management of working capital - Cash, receivables and inventories (Concept and Control Techniques only)	

INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA (M.P.)

CONSPECTUS

CLASS- B.Com.VI Sem. SUBJECT- English Lang. & Aspects of Dvlpmnt

Date	Unit	Proposed Contents	Remark
01 Feb 14 - 06 Feb.14	I	1. William Wordsworth : "The World is Too Much With Us"	
		2. K. Aludipillai : "Communication Education and Information Technology"	
07 Feb 14 - 13 Feb.14		3. "Democratic Decentralisation"	
		4. S. C. Dubey : "Basic Quality of Life"	
14 Feb 14 - 20 Feb.14		5. Sister Nivedita : "The Judgment Seat of Vikramaditya"	
		6. Juliun Huxley : "War as a Biological Phenomenon"	
21 Feb 14 - 28 Feb.14		7. Robert Frost : "Stopping by Woods on a Snowy Evening"	
		8. Ruskin Bond : "The Cherry Tree"	
01 Mar 14 - 06 Mar.14	II	Short Essay of about 250-300 words	
07 Mar 14 - 13 Mar.14		Short Essay of about 250-300 words	
14 Mar 14 - 24 Mar.14		Short Essay of about 250-300 words	
25 Mar 14 - 30 Mar.14	III	Translation of a short passage from Hindi to English	
01 Apr 14 - 06 Apr.14		Translation of a short passage from Hindi to English	
07 Apr 14 - 14 Apr.14		Translation of a short passage from Hindi to English	
15 Apr 14 - 25 Apr.14	IV	Drafting CV,	
25 Apr 14 - 31 Apr.14		E-mail message for official purpose	
01 May 14 - 06 May.14		E-mail message for official purpose	
07 May 14 - 14 May.14	V	Language Skills- One-word substitution, homonyms,	
15 May 14 - 21 May.14		homophones, words that confuse	
22 May 14 - 30 May.14		Punctuation, Idioms	