

**Sinhgad Technical Education Society's
Sinhgad College of Commerce
Kondhwa (Bk), Pune
Teaching Programme: (2020-21)**

Term: 1

1. Name of Teacher: Prof. Suvarna Chowdhary

2. Class: TY B.Com 3. Title of the paper: Auditing & Taxation

4. No. Lectures Per Week:4

5. Total Lectures Required: 48

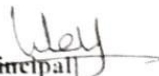
Month	Topics to be covered (in detail)	No. of Lectures Required	Practical	Any other activity	Attainment	
					Programme Outcome (PO)	Course Outcome (CO)
	Unit-1: Introduction to Principles of Auditing and Audit Process: Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	16	A study of Audit Procedure of organisation	Assignment, class test, practical guidance	Acquaint with knowledge and maturity to understand concept of Auditing, types of Audit and Audit Process.	To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Note book, Working Paper, Internal Control, Check.
	Unit-2: Checking, Vouching and Audit Report: Test checking-Vouching of Cash	12	A study of Procedure	Assignment, Doubts discussion	Conceptual Clarity and Practical	To get knowledge about concept of Checking, Vouching,

	Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report - Audit Certificate - Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS-1,2,3,4,5)		of Vouching in Auditing		understanding of Vouching Verification and valuation and Types of Audit Report.	Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
	Unit-3: Company Audit and Tax Audit : Company Audit Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor Tax Audit Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA, 44AE) Recent Amendment made as applicable as per Income Tax Act 1961	10	A study of Audit Report	Project, class test	Practical knowledge about appointment, reappointment and other related provision. Practical knowledge about Tax Audit as per I.T. Act 1961 (Form 3CA, 3CB & 3CD)	To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44A to 44AE).
	Unit-4: Audit of Computerized Systems & Forensic Audit: Auditing in	10	A Study of Tax Audit	Project, class test, doubt session	Understanding new concepts under Audit of	To know the various new concepts in

	<p><u>an EDP Environment</u> General EDP Control –EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)</p> <p><u>Forensic Audit</u> Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report</p>				Computerized Systems & Forensic Audit	computerized system and Forensic Audit.
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**Sinhgad College of Commerce
Kondhwa (Bk), Pune
Teaching Programme: (2020-21)**

Term: 2

- 1. Name of Teacher: Prof. SuvarnaChowdhary 2. Class: TY B.Com 3. Title of the paper: Auditing & Taxation-II**
4. No. Lectures Per Week:4 5. Total Lectures Required: 48

Month	Topics to be covered (in detail)	No. of Lectures Required	Practical	Any other activity	Attainment	
					Programme Outcome (PO)	Course Outcome (CO)
	<p>Income Tax Act-1961- Important Definitions and Concepts: Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.</p> <p>Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN</p> <p>Concept of Capital receipts, revenue receipts and capital</p>	08	The basic concepts of Income Tax Act,1961	Assignment, class test, practical guidance	Students will be able to identify the technical terms related to income tax	To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.

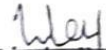
	expenditure, revenue expenditure.					
	<p>Unit-2: Sources and Computation of Taxable Income under the various Heads of Income: 1. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability-Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems)</p> <p>2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)</p> <p>3. Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>4. Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost</p>	24	<ul style="list-style-type: none"> ● Income from Salary ● Income from house property ● Business or Profession 	Assignment, Doubts discussion, Additional problems for practice	Application of correct provision of salary and determination of tax liability and its impact on his annual income. Students should be able to compute income from House property. Students should be able to compute income from Business or profession	To understand the income tax rules and regulations and its provisions.

	of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only) 5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)					
	Unit-3: Computation of Total Taxable Income (TTI) and tax liability: Gross total Income-Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)	08	Computation of total income	Project, class test, Doubt session, Additional problems for practice	Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax Act, 1961.	To have a comprehensive knowledge of calculation various types of income. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
	Unit-4: E-Filing and E-provisions: Due dates of filing return, E-filing of income tax return	08		Project, class test, doubt session,	Know the e-filing due dates, recent changes in income tax	To acquaint the students on Income tax department portal

	<p>and forms used, advance tax , TDS(Tax deducted at source),Assessment, AIR (Annual information return), SFT(Specified financial transactions). Know the e-filing due dates, recent changes in income tax provisions.</p>				<p>provisions.</p>	<p>(ITD), e-filing and e-services mechanism relating to Assessee.</p>
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Teaching Programme: (2020-21)**

Term: 1

2. Name of Teacher: Prof. SuvarnaChowdhary

2. Class: SY B.Com

3. Title of the paper: Business Management-I

4. No. Lectures Per Week:4

5. Total Lectures Required: 48


Month	Topics to be covered (in detail)	No. of Lectures Required	Project/Assignment	Any other activity	Attainment	
					Programme Outcome (PO)	Course Outcome (CO)
	Unit-1: Introduction to Business Management: Meaning definition of Management • Need for Management study • Process and levels of management • Functions of management • Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts	12	Management Thinkers and their role in present business management		Students will get an idea about the basic managerial process	To provide basic knowledge and understanding about various concepts of Business Management.
	Unit-2: Understanding Management : Planning and	12	Student group activities	Doubts discussion,	Students will get an idea about how	To help the students to

	Decision Making: Meaning, definition and nature of		which involve Planning and Decision Making	Question answer	planning works in real	develop cognizance of the
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	Planning <ul style="list-style-type: none"> • Forms and types of Planning • Steps in Planning • Limitations of Planning • Meaning and techniques of Forecasting • Meaning, Types and Steps in Decision Making 			discussion	life.	importance of management principles.
	Unit-3: Management at Work : The process of organizing and staffing: Meaning, Process and Principles of Organizing <ul style="list-style-type: none"> • Concept of Authority and Responsibility • Delegation of Authority • Difficulties in Delegation of Authority • Need and importance of Staffing • Recruitment : Sources and Methods 	12	Delegation of Authority Difficulties in Delegation of Authority	Class test, Doubt session	Students will understand the process of implementation of both the concepts.	To provide an understanding about various functions of management.
	Unit-4: Result orientation :Direction and Team Work: Meaning, Elements, Principles, Techniques and Importance of Direction. <ul style="list-style-type: none"> • Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behaviour 	12	Team Work	Assignment and project collection,	Students will understand importance of proper direction and team work.	To provide them tools and techniques to be used in the performance of the managerial job.


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**Sinhgad Technical Education Society's
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Kondhwa (Bk), Pune
Teaching Programme: (2020-21)

Term: 2

1. Name of Teacher: Prof. SuvarnaChowdhary

2. Class: SY B.Com

3. Title of the paper: Business Management-II

4. No. Lectures Per Week:4


5. Total Lectures Required: 48

Month	Topics to be covered (in detail)	No. of Lectures Required	Project/Assignment	Any other activity	Attainment	
					Programme Outcome (PO)	Course Outcome (CO)
	<p>Unit-1: Improving peoples' performance : Motivating the staff :</p> <p>Meaning, Importance and Theories of motivation</p> <ul style="list-style-type: none"> ■ Maslow's Need Hierarchy Theory ■ Herzberg's Two Factor Theory ■ Douglas MC Gregor's Theory of X and Y ■ Ouchi's Theory Z ■ McClelland's Theory 	12	motivation theories		Students will get an idea about the basic motivational tools used in the field of management.	To provide knowledge and understanding about motivation theories .
	<p>Unit-2: Organizing from front- Leadership Skills : Meaning, Importance, Qualities and</p>	12	leadership skills and qualities	Doubts discussion, Question	Students will get an idea about how leadership influences organizational success.	To help the students to develop cognizance of the

	<p>Functions of a leader</p> <ul style="list-style-type: none"> <input type="checkbox"/> Leadership styles for effective management <input type="checkbox"/> Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership. 			answer discussion		importance of leadership skills and qualities
	<p>Unit-3: Achieving success at work : Coordination and Control :</p> <p>Meaning and need of coordination and control</p> <ul style="list-style-type: none"> <input type="checkbox"/> Techniques and difficulties in establishing coordination and control <input type="checkbox"/> Steps in the process of control and its techniques 	12	coordination and control	Class test, Doubt session	Students will understand the significance of coordination and control in modern business management.	To provide an understanding about significance of coordination and control in modern business management.
	<p>Unit-4: Emerging trends in Business management :</p> <p>Corporate Social Responsibility, Corporate Governance And Corporate Citizenship, Disaster Management And Management of Change</p>	12	emerging trends in management	Assignment and project collection,	Students will come across various emerging trends in management.	To provide them knowledge and understanding about various emerging trends in management .


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