

Annual Academic Plan (2022 - 2023)

Name of the Subject teacher –**NIKAM ANKITA SHAMRAO**

Programme: **B.Com**

COURSE (CBCS) B.Com-III

Title of the Paper: **Advanced Accountancy (Auditing)**

Paper No: II

SEMESTER: V



Month	Module / /Unit	Sub-Modules/Units Planned
Month: September	Admission Process	Admission process
Month: October	Module – I Nature and scope of Audit	Introduction. Definition of Auditing. Characteristics of Audit. Origin and evolution. Scope of Audit. Objectives of Audit. Errors and Frauds. Relationship of Auditing with other disciplines Auditing v/s Accounting
Periods Allotted: 15		Investigation. Basic principles governing Auditing Types of Audit Vouching Verification Quick test-1
Month: November	Module – II Audit of Specific Items in Financial Statements .	Audit of items in an income statement. <ul style="list-style-type: none"> • Sale of Products and Services; • Interest and rental income • Dividend income • Net gain/Loss on sale of investment. • Purchases • Depreciation • Other Expenses.
Periods Allotted: 15		Audit of items in Balance sheet. <ul style="list-style-type: none"> • Share capital • Reserve and surplus

		<ul style="list-style-type: none"> • Long term borrowings • Trade payables, Provisions, short term borrowings and other current liabilities, • Fixed Assets • Loans and advances and other current assets • Audit of contingent liabilities
		Quick Test -2
Month: December	Module –III Company Audit	Eligibility, qualification and disqualification of auditors Appointment of auditors, Removal of auditors; Remunerations of Auditors;
		Powers and duties of auditors; Branch Audit; Joint Audit; Reporting requirements under the companies act, 2013 including CARO
Periods Allotted: 15		Group discussion ,Guest lecture Assignment
Month: January	Module – IV Special Audit And AUDIT Report	Introduction. Audit of Banks
		Fees Account
Periods Allotted: 15		Illustrations
		Remedial Coaching for Slow Learners and Backlog Students
		Term End University Examination

Winter Break: Internship Programme

Dr. B. N. Bhosale
Principal,
Prof. Sambhajirau Kadam College,
Deur, Tal. Koregaon, Dist. Satara.



Winter B Annual Academic Plan (2022- 2023)

Name of the Subject teacher: NIKAM ANKITA SHAMRAO

Programme: B.COM

Course: (CBCS) B.Com III

Title of the Paper: Advanced accountancy (Taxation)

Paper No.: IV

SEMESTER: VI

Month: February	Introductory Session Module –I Basic Concepts	<ul style="list-style-type: none"> Meaning of Income Tax, Basis of charge, Rates of Tax, Concepts of Previous year, Assessment year, Person, Income, Assesse
Periods Allotted: 15		B)Residential Status and Taxability Meaning of Residential status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential status of Firms and Companies.
Month: March	Module – II Exemption and Deduction From total Income	Theory
Periods Allotted:10		Exemptions, Deductions U/S 80
		Illustration
	Quick Test	
Month: April	Module - III Heads of Income, Computation of total income and tax liability	Income from salary
Periods Allotted: 12		Income from House Property
		Income from Business/Profession,
		Income from Capital Gain
		Income from other sources
Month: May		Computation of Gross Total Income and Tax liability in respect of

		individual only.
		Experimental learning – includes field visits and exposure to content based activity
		Quick Test
Periods Allotted :13		Classroom seminar
Month: June	Module –IV Basic of GST Exam Preparatory Session	Meaning and Features of GST, Need of GST, Benefits of GST, Constitutional Provisions of GST, Levy and Collections of GST, Introduction of CGST, SGST, IGST,UTGST.
		Project Work (wherever assigned)
Periods Allotted: 10		Unit Test
		Remedial Coaching for Slow Learners and Backlog Students
Month: July	-----	
Periods Allotted:		Term End University Examination

Summer Break: Internship Programme.

Enrichment Programmes will be conducted simultaneously spreading over evenly during both the Academic terms.

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