



SMRJ Government College, Siwani (Bhiwani)
(Affiliated to Chaudhary BansiLal University, Bhiwani)
(Department of Commerce)
Session: 2025-26



Teacher: Mrs. Shakuntala

Course Type & Title: Corporate Accounting II

Class: B.com 2nd

Course Code: 24 UN-COM-401

Semester: 4th

Credits: 4

Maximum: Marks: 100

Internal Assessment Marks: 30

End Term Exam Marks: 70

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Valuation of shares: Concept, need, factors affecting and methods of share valuation;
2	27 Jan. - 31 Jan.	Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.
3	2 Feb. to 07 Feb.	Debentures: Concept, features and types; Provisions related to issue of debentures
4	09 Feb. to 14 Feb.	Utilization of debenture capital, role and status of debenture holders in company purchase of own debentures;
5	16 Feb. to 21 Feb.	Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation
6	23 Feb. to 28 Feb.	Concept and accounting treatment of banking companies;
7	09 Mar to 14 Mar	Continue above chapter
8	16 Mar. to 21 Mar.	Presentation, Assignments
9	23 Mar to 28 Mar	Concept and accounting treatment of insurance companies.
10	30 Mar. to 04 April	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21
11	06 April to 11 April	Continue above chapter

12	13 April to 18 April	U.T. , Presentation
13	20 April to 25 April	Liquidation of companies: Concept, need, types, process and accounting treatment
14	27 April to 02 May	Continue above chapter
15	04 May to 06 May	Revision

Course Outcomes:

After completing this course, the learner will be able to:

- Understand the methods of shares and goodwill.
- Understand the basics of debentures and valuation of debentures.
- Understand and prepare the accounts of banking and insurance companies.
- Understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.

Recommended Books/E-Resources/LMS:

- Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University.
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
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Signature of the teacher concerned

Head of the Department



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Teacher: Mrs. Shakuntala
Class: B.com 2nd
Semester: 4th
Maximum: Marks: 100
End Term Exam Marks: 70

Course Type & Title: Income Tax Law II
Course Code: 24 UN-COM-401
Credits: 4
Internal Assessment Marks: 30

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Deductions from Gross Total Income: Deductions (including rebates) Applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.
2	27 Jan. - 31 Jan.	Continue above chapter
3	2 Feb. to 07 Feb.	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income
4	09 Feb. to 14 Feb.	Continue above chapter
5	16 Feb. to 21 Feb.	Tax liability of firms; Authorities in income tax administration
6	23 Feb. to 28 Feb.	Filing of returns: Types of returns (including online filing of return), deduction of tax at source
7	09 Mar to 14 Mar	Continue above chapter
8	16 Mar. to 21 Mar.	Assignments and presentation
9	23 Mar to 28 Mar	advance payment of tax; Recovery and refund of tax.
10	30 Mar. to 04 April	Assessments, defaults and consequences: Types of Assessments (including e- Assessment)

11	06 April to 11 April	U.T. , Presentation Presentation
12	13 April to 18 April	Penalties, offences and Prosecutions
13	20 April to 25 April	Appeals (including Faceless) and Revisions, Tax Planning and saving techniques.
14	27 April to 02 May	Revision
15	04 May to 06 May	Revision

Course Outcomes:

After completing this course, the learner will be able to:

- Understand the deductions from gross total income of individuals, HUFs and firms.
- Compute the total income and tax liability of individuals, HUFs and Firms.
- Understand the filing of returns and working of Income Tax department.
- Understand the assessments, defaults and consequences.

Recommended Books/E-Resources/LMS:

- Gaurand Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
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Teacher: Mrs. Shakuntala
Class: B.com 3rd
Semester: 6th
Maximum: Marks: 100
End Term Exam Marks: 80

Course Type & Title: Tax Procedure and Practices
Course Code: 19 BC- 601
Credits: 4
Internal Assessment Marks: 20

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	Computation of total Income of Individuals
2	27 Jan. - 31 Jan.	Continue above chapter
3	2 Feb. to 07 Feb.	Computation of Tax liabilities of Individuals
4	09 Feb. to 14 Feb.	Continue above chapter
5	16 Feb. to 21 Feb.	Rebate and relief of tax
6	23 Feb. to 28 Feb.	E-filing ITR I & II, Assignment and presentation
7	09 Mar to 14 Mar	Assessment of Hindu Undivided family
8	16 Mar. to 21 Mar.	Assessment of Firms
9	23 Mar to 28 Mar	Assessment of Association of person
10	30 Mar. to 04 April	Income tax Authorities and their powers, Procedure of assessment
11	06 April to 11 April	U.T. , Presentation

12	13 April to 18 April	Deduction of tax at source, Advance Payment of tax
13	20 April to 25 April	Recovery and refund of tax , Appeals and Revisions
14	27 April to 02 May	Penalties, Offence and Prosecutions
15	04 May to 06 May	Revision

Course Outcomes:

At the end of the course students will be able to:

- Understand the basic concepts in the law of income tax and determine the residential status of different persons.
- Identify the five heads in which income is categorized and compute income under the heads different heads
- Understanding to calculate the Total Income and tax payable.
- To get an overview regarding returns to be filed by an individual and also assessment procedure.

Recommended Books/E-Resources/LMS:

- Income Tax Law and- Accounts- Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House Agra
- Income tax law, Dr. H.C. Mehrotra Sahitya Bhawan Publication
- Income Tax Act, Dr. Girish Aahuja, and Dr. Ravi Gupta Commercial Law Publishers
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.

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Teacher: Mrs. Shakuntala	Course Type & Title: Strategic Management
Class: M.Com 2nd Semester: 4th Maximum: Marks: 100 End Term Exam Marks: 80	Course Code: 23 MC 403 Credits: 4 Internal Assessment Marks: 20

Sr. No.	Week/Month, 2026	Unit/ Topic/ Chapter to be covered
1	19 Jan. - 24 Jan.	An overview to strategic Management: Concept of Strategy: defining strategy, characteristics and approaches to strategic decision making; Strategic management process
2	27 Jan. - 31 Jan.	Strategic Intent: Developing a strategic vision, mission and setting objectives
3	2 Feb. to 07 Feb.	Environmental appraisal: concept and components of environment; Analyzing the external (general and industry) environment
4	09 Feb. to 14 Feb.	Organizational appraisal; Dynamics of internal environment, methods, and techniques of organizational appraisal.
5	16 Feb. to 21 Feb.	Strategies and Tactics: Corporate level Strategies: stability, retrenchment, and combination strategies
6	23 Feb. to 28 Feb.	Generic Business Strategies and tactics: cost leadership, differentiation, focus business and hybrid strategy, timing tactics, market location tactics, red ocean, and blue ocean strategy
7	09 Mar to 14 Mar	International level strategic alternatives; Strategic choice process, choice techniques
8	16 Mar. to 21 Mar.	Strategic Choice and Implementation: Strategic Choice: concept, process; Strategic analysis: techniques of strategic analysis and assignment also
9	23 Mar to 28 Mar	Strategy implementation: activating strategy, mobilization and allocation of resources, strategic budgeting, procedural implementation

10	30 Mar. to 04 April	McKinsey 7-S Framework, AT Kearney's Growth Drivers
11	06 April to 11 April	Behavioral issues in implementation; Operational decisions in implementation and test also
12	13 April to 18 April	Strategic Evaluation and Control: Strategic Evaluation: nature and significance of strategic evaluation, barriers in evaluation, essentials for effective evaluation
13	20 April to 25 April	Concept of Strategic Control: types, role, barriers and participants in strategic control, criteria for control, strategic control v/s operational control
14	27 April to 02 May	Evaluation techniques for strategic control, Evaluation techniques for operational control
15	04 May to 06 May	Revision

Course Outcomes:

At the end of the course students will be able to:

- Get the knowledge of strategic management process and develop analytical ability to make environmental and organizational appraisal.
- Understand various levels of strategy along-with generic strategy alternatives available,
- Learn the international strategic alternatives and strategic choice making process.
- Understand the various issues and decision involved in strategy implementation along-with the process and techniques of strategic evaluation and control.

Recommended Books/E-Resources/LMS:

- Bhattacharya, S.K. and Venkataramia, N., Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, New Delhi.
- Ferrel Lucas and Luck, Marketing Strategy, Dryden Press.
- Jauch and Glueck, Business Policy and Strategic Management, Tata McGraw Hill, New Delhi.
- Kazmi, Azhar, Business Policy, Tata McGraw Hill Publishing Co. Ltd, New Delhi,
- Miller, Alex, Strategic Management, Irwin McGraw Hill, Boston.
- Thompson, Arthur A., Strategic Management, Tata McGraw Hill, New Delhi.

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