

DEPARTMENT OF COMMERCE**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

| Subject- Auditing | | | Course & Sem: B.COM Sem Vth (DSE) |
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| | | | Teacher's Name: Amit Kapoor |
| Sr. No. | From | To | Topics |
| Week 1 | 01-Aug-24 | 03-Aug-24 | Introduction and Meaning of Auditing, Objectives of auditing |
| Week 2 | 05-Aug-24 | 10-Aug-24 | Types of error and fraud, Nature and scope of auditing |
| Week 3 | 12-Aug-24 | 17-Aug-24 | basic principles and techniques of auditing, classification of audit, |
| Week 4 | 19-Aug-24 | 24-Aug-24 | Audit in computerised environment, Internal control and Audit Procedures, |
| Week 5 | 26-Aug-24 | 31-Aug-24 | Audit Planning and documentation; audit evidence; audit sampling |
| Week 6 | 02-Sep-24 | 07-Sep-24 | Internal check; internal control and internal audit |
| Week 7 | 09-Sep-24 | 14-Sep-24 | Vouching and Verification, Meaning and objective; |
| Week 8 | 16-Sep-24 | 21-Sep-24 | Procedures of Vouching; Vouching of cash and Bank |
| Week 9 | 23-Sep-24 | 28-Sep-24 | Purchase and sales; Verification of Assets and Liabilities; Inventory valuation |
| Week 10 | 30-Sep-24 | 05-Oct-24 | company Auditors- Qualification and Disqualification |
| Week 11 | 07-Oct-24 | 12-Oct-24 | appointment and rotation, removal, remuneration |
| Week 12 | 14-Oct-24 | 19-Oct-24 | rights, duties and liabilities of Auditors |
| Week 13 | 21-Oct-24 | 26-Oct-24 | Audit Report and Special Audit |
| Semster Break (28-10-2024-03-11-2024) | | | |
| Week 14 | 04-Nov-24 | 09-Nov-24 | Contents and types of audit report, Qualified and unqualified report |
| Week 15 | 11-Nov-24 | 16-Nov-24 | National financial Reporting Authority, Special Audit |
| Week 16 | 18-Nov-24 | 23-Nov-24 | Banking and Insurance company; forensic Audit |
| Week 17 | 25-Nov-24 | 28-Nov-24 | Revision |

DEPARTMENT OF COMMERCE**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI****Subject- INCOME TAX LAW AND PRACTICE****Course & Sem: B.COM Sem Vth (DSC)****Teacher name: Amit Kapoor**

| S.N. | From | To | Topics |
|--|-------------|-----------|--|
| Week 1 | 01-Aug-24 | 03-Aug-24 | Income Tax -Introduction |
| Week 2 | 05-Aug-24 | 10-Aug-24 | Income, Person, Assessment Year, Previous Year, Assessee, Gross Total Income, PAN |
| Week 3 | 12-Aug-24 | 17-Aug-24 | Scope of Total Income, Residential Status (Theory + Numericals) |
| Week 4 | 19-Aug-24 | 24-Aug-24 | Residential Status(Theory+ Numerical), Exempted Income Under Section 10; |
| Week 5 | 26-Aug-24 | 31-Aug-24 | Income From Salary- Basic Concept ITR1 Practical Lab |
| Week 6 | 02-Sep-24 | 07-Sep-24 | Income From Salary(Theory+ Numerical) ITR1 Practical Lab |
| Week 7 | 09-Sep-24 | 14-Sep-24 | Income From House Property (Theory + Numerical) ITR1 Practical Lab |
| Week 8 | 16-Sep-24 | 21-Sep-24 | Income From House Property (Theory + Numerical) ITR1 Practical Lab |
| Week 9 | 23-Sep-24 | 28-Sep-24 | Income From Profit and Gain of Business and Profession (Theory + Numerical) ITR1 Practical Lab |
| Week 10 | 30-Sep-24 | 05-Oct-24 | Income From Profit and Gain of Business and Profession (Theory + Numerical) ITR1 Practical Lab |
| Week 11 | 07-Oct-24 | 12-Oct-24 | Income From Capital Gain (Theory + Numerical) ITR1 Practical Lab |
| Week 12 | 14-Oct-24 | 19-Oct-24 | Income From Capital Gain (Theory + Numerical) ITR1 Practical Lab |
| Week 13 | 21-Oct-24 | 26-Oct-24 | Income From Other Sources (Theory + numerical) ITR2 Practical Lab |
| Semster Break (28-10-2024-03-11-2024) | | | |
| Week 14 | 04-Nov-24 | 09-Nov-24 | Agricultural Income, Set off and Carry Forward of Losses |
| Week 15 | 11-Nov-24 | 16-Nov-24 | Deductions Under Section 80C - 80U |
| Week 16 | 18-Nov-24 | 23-Nov-24 | Rebate and Reliefs and Preparation of Return of Income |
| Week 17 | 25-Nov-24 | 28-Nov-24 | Revision |