

Auditing & Assurance (Hons.) (CC 5.1 Ch)

- Unit I: Concept, Need and Purpose of Audit
- Unit II: Audit Procedures and Techniques
- Unit III: Audit Risk & Internal Control System.
- Unit IV: Vouching, Verification and Valuation
- Unit V: Company Audit
- Unit VI: Audit Report and Certificate
- Unit VII: Other thrust areas.

Suggested Readings: • Ghosh J., Contemporary Auditing and Assurance  
• Basu, S. K., Auditing & Assurance.

Taxation - II (Hons.) (CC 5.2 Ch)

Module 1 - Direct Tax

- Unit 1: Computation of Total Income and Tax Payable
- Unit 2: Tax Management
  - (a) Provision for filing of Return
  - (b) Assessment of Return
  - (c) Advance Tax
  - (d) Interest & fees
  - (e) TDS.

Module II - Indirect tax

Goods and Services Tax (GST)

- Unit 3: Basic Concept of Indirect tax and overview of GST
- Unit 4: Taxable event, supply — Concept, time, value and place, charge of GST
  - Time of supply of goods
  - Value of supply
  - Place of supply
  - Levy of GST and under CGST
- Unit 5: Input and Output Tax computation, Input Tax Credit and Composition scheme
- Unit 6: Customs

Suggested Readings: • Sengupta, C. H. Direct & Indirect Taxes

- Roy, S. K. Principles and Practice of Direct & Indirect Taxes.



Macroeconomics and Advanced Business Mathematics (Hons.)DSE 5.1 AModule - I - Macroeconomics

Unit I: Introduction

Unit II: National Income Accounting

Unit III: Determination of Equilibrium level of National Income.

Unit IV: Commodity market and Money market equilibrium.

Unit V: Money, Inflation and Unemployment

Suggested Readings: • Joydeb Sarkhel, Macro Economic Theory

• Mazumdar &amp; Chatterjee, Macroeconomics &amp; Advanced Business Mathematics.

Module II - Advanced Business Mathematics

① Functions, Limit and Continuity

② Differentiation and Integration

③ Application of Derivative and Integration

④ Determinants

⑤ Matrix

Suggested Readings: • Advanced Business Mathematics - Dr S N De

• Advanced Business Mathematics - NK Nag &amp; SK Nag.

Corporate Accounting (Hons.) (DSE 5.2 A)

Unit 1: Company Introduction and Accounting for shares &amp; Debenture

Unit 2: Buy back and Redemption of Preference shares

Unit 3: Company Final Accounts

Unit 4: Redemption of Debenture

Unit 5: Valuation of Goodwill, Shares

Unit 6: Company Merger and Reconstruction

Suggested Readings: • Haniff & Mukherjee, Financial Accounting Vol. III.Corporate Accounting (Gen.) (DSE 5.2 A)

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Suggested Readings: • Haniff & Mukherjee, Financial Accounting

• Vol. III



Taxation II (Gen) DSE 5.1A  
Module - I Direct Tax

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Unit 2: Tax Management  
(a) Provision for filing of Return  
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Module - II Indirect Tax

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- Unit 3: Basic Concept of Indirect tax and overview of GST  
Unit 4: Taxable event, supply - Concept, time, value and place, charge of GST  
Time of supply of goods  
Value of supply  
Place of supply  
Levy of GST under C GST  
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Unit 6: Customs.

Suggested Readings: Sengupta, C H, Direct & Indirect Taxes.  
• Roy, S.K, Principles and Practice of Direct & Indirect Taxes.

Auditing & Assurance (Gen) (CC 5.1Cg)

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Unit II: Audit Procedures and Techniques  
Unit III: Internal Control system  
Unit IV: Vouching, Verification and valuation  
Unit V: Company Audit  
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