

Shri Govind Guru University

S.Y.B.Com.

Bridge Course with effective from : June – 2018

CREDIT-02

Subject : Secretarial Practice- I

Unit : 1 Secretary :

Meaning–Types of Secretary-general and legal qualification of Company
Secretary-Pre-incorporation and post incorporation duties of company
Secretary- Powers and Responsibilities of Company Secretary.

Unit : 2 Company & Its Characteristics :

Meaning and Characteristics – Types of Company- Foreign Company-
Multinational Company-Illegal association -Advantage and Limitations
of Public Limited Company- **Private Limited Company:** Meaning and
Characteristics-privileges and restrictions of it-Procedure to convert
Private Limited Company into Public Limited Company and Public
Limited Company into Private Limited Company.

Unit : 3 Listing of Securities :

Meaning-Legal Provisions for Listing of securities- Documents required
for listing of securities- Advantage of listing of securities.

Unit : 4 Calls and Forfeiture of Shares :

Meaning of calls – Provisions of Company Law regarding share calls-
Procedure of demanding call of share.

Meaning of forfeiture of shares- Legal provisions for forfeiture of shares
-procedure of forfeiture of shares-effects of forfeiture of share-
Procedure of reissue of forfeited shares – secretary's duties

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T.Y.B.Com
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Subject : Auditing

Credit - 02

UNIT-1 Introduction

- Definition Objective Of Audit
- Advantages And Limitations Of Audit
- Types Of Audit :- Stationary Audit, Internal Audit, Branch Audit, Cost Audit, Management Audit.
- Basic Principles Governing An Audit

UNIT-2 Company Auditor

- Qualification And Disqualification
- Appointment And Removal
- Remuneration And Status
- Rights And Duties
- Lien Of An Auditor

UNIT-3

- Internal Check , Internal Control And Internal Audit: Meaning And Significance
- Preparations Before Commencement Of New Audit :-
Organization Audit Work, Audit Program, Audit Notebook, Working Papers, Routine Checking, Test Checking, Surprise Checking, Commencement Of New Audit

SHRI GOVIND GURU UNIVERSITY, GODHARA
BRIDGE COURSE SYLLABUS FOR B. COM. SEMESTER: V

EFFECTIVE FROM : JUNE – 2018

TAXATION

UNIT-1

- Objective Of Income Taxation : The History Of Income Tax And Brief Introduction Of The Following Direct And Indirect Tax Income Tax.
- Definition As Per The Income Tax Act: Income Agricultural Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income Total Taxable Income, Casual Income.
- Income Tax Authorities Central Board Of Direct Taxes (CBDI) Directors Of Income Tax Or Commissioner Of Income Tax

UNIT-2

- Basic Of Charge Of Income Tax : Scope Of Total Income And Residential Status Of An Individual Assessee (Section 4 To 9)
- Individual Assessee's Income Exempted From Income Tax (Sec 10)
- Procedure For Assessment Of Income Tax (Section 139,139A,140, 140A, 142 To 145, 147 To 149, 154 And 156 Only And Collection Of Taxes.

UNIT-3

- Salary Income : Computation Of Taxable Salary (Section 14 To 17) Taxability Of Various Provident Funds Affecting The Computation Of Taxable Salary Income Only Shall Be Included