

B.com 3rd year [2026-2027]

Cost Accounting

Aug. 2026 :- Cost Accounting : Nature, scope, principles, function & methods.

Sep. 2026 :- Cost Accounting :- techniques, advantage and limitation; Installation of costing system; Role of cost accountant; Element of cost; cost concepts and classification.

Accounting for material and labour.

Oct. 2026 :- Overheads, Unit costing Job and Batch costing. Contract costing

Nov. 2026 :- Methods of costing: Process costing, service costing; cost control and cost reduction.

Tariya

B.com 2nd year [2026-2027]
Income tax law-I

August 2026 :- Computation of incomes based on residential status of individuals, HUF, company & other person; Exempted incomes.

Sep. 2026 :- Determining incomes taxable and exempt under head salaries, and income from house property; Income tax: concepts; Role of PAN & Aadhar number in income tax; Max. MRT, AMT; Agricultural Income.

Oct. 2026 :- Tax evasion, Tax avoidance, Tax planning and tax management; Computation of taxable incomes and exemptions under the head profit and gains of business or profession, Capital gains.

Nov. 2026 :- Income from other sources; clubbing and aggregation of incomes; set off and carry forward of losses;

Tawiqe

B.com 1st year [2026-2027]

Business Law

August 2026 :- The Indian contract Act, 1872 :- Nature and classification of contracts, Essential of a valid contract.

September 2026 :- The Indian contract Act, 1872 :- An overview of Proposal and acceptance; Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.

→ Sale of Goods Act, 1930 :- Formation of contract of sale; Goods and their classification; Price; condition and warranties.

Oct. 2026 :- Sale of Goods Act, 1930 :- Transfer of ownership in goods, Performance of the contract of sale; Remedies Auction sale, online auction;

Indian Partnership Act 1932 ; LLP Act 2008

Nov. 2026 :- Negotiable Instruments Act, 1881
Information Technology Act, 2000

Tanviya