



ব্রহ্মসামাজিক শিক্ষণ সমিতি

Herambachandra College

A co-education college run by Brahma Samaj Education Society

Syllabi of 2nd year B. Com Mid-Term Test, 2017

(50 marks for each Paper)

Subject	Topic	Marks
Cost & Management	Introduction	6
	Materials	12
	Labour	12
	Overhead	20
Direct & Indirect tax	Introduction	5
	Residential Status	5
	Salary	10
	House Property	10
	Exempted Income	5
	Agricultural Income	5
	Central Sales Tax & WB Vat Act	10
Financial Accounting II	Dissolution	15
	Branch Accounting	10
	Issue & Forfeiture of Shares	15
	Redeemable Preference Shares	10
Auditing	Introduction & Types of Audit	10
	Procedures and Technique of Audit	10
	Internal Control and Internal Check	10
	Company Audit (Appointment & Rotation, qualification, disqualification, duties & liabilities)	20

Chakrabarti

(DR. NABANITA CHAKRABARTI)

Principal

Heramba Chandra College