

Department of Commerce (2021-2022) Loveleen verma

Syllabus Plan (B.Com SEM – V) Cost accounting - I

Week 1	Cost Accounting : Meaning and definition, Development of Cost Accounting, Functions, Objectives,
Week 2	Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business concern.
Week 3	Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.
Week 4	Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization
Week 5	Concept of Cost Audit.
Week 6	Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials;
Week 7	Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO,
Week 8	Simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.
Week 9	Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan
Week 10	Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits
Week 11	Accounting for Overheads: Definition, Classification of Overheads: element-wise, Functional and behavioural;
Week 12	Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads
Week 13	Mid Semester Test
Week 14	Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment
Week 15	Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .
Week 16	Revision of all syllabus\ Class tests

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Department of Commerce (2021-2022) **Kuldeep kaur**  
 Syllabus Plan (B.Com SEM – V) **AUDITING**

Week 1	Definition and Objectives of Auditing;
Week 2	Major Influences in the field of Auditing;
Week 3	Classes of Audit, Distinction between Audit and Investigation;
Week 4	Statements on Standard Auditing Practices (Brief Introduction only)
Week 5	Audit planning, advantages and limitations of audit.
Week 6	Internal Control, Internal Check and Internal Audit.
Week 7	Audit Procedure: Vouching: definition, features ,
Week 8	examining vouchers, Vouching of Cash book, Vouching of trading transactions
Week 9	Verification and Valuation of Assets & Liabilities: Meaning, definition and objects, Vouching vs. Verification
Week 10	Verification: Valuation of different asset and liabilities
Week 11	Audit of Limited Companies: Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
Week 12	Audit Committee Auditor's Report : Contents and Types . S
Week 13	Mid Semester Test
Week 14	Special Areas of Audit:
Week 15	Tax audit and Management audit, Recent Trends in Auditing
Week 16	Revision of all syllabus \Class tests

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 Syllabus Plan (B.Com SEM – V) Management Accounting –I

Week 1	Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting,;
Week 2	Management Accounting and Financial Accounting, Management and Cost Accounting;
Week 3	Utility of Management Accounting, Role of Management Accounting in decision making
Week 4	Management Accounting Tools; Advantages and Limitations of Management Accounting
Week 5	Financial Statements: Concept, Nature, Objectives of Financial Statements Types of Financial Statements; Limitations of Financial Statements;
Week 6	Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis
Week 7	Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement,
Week 8	Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, and Funds Flow Statements.
Week 9	Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.
Week 10	Comparative Statements, Common size statements
Week 11	Trend analysis
Week 12	Ratio analysis : Meaning of Ratios,
Week 13	Mid Semester Test
Week 14	Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios;
Week 15	Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios
Week 16	Revision of all syllabus \Class tests

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Week 1	Goods and Services Tax: Meaning, Nature & Scope
Week 2	Taxes of Centre and State subsumed under GST,
Week 3	Comprehensive structure of GST Model: Kelkar Shah Model
Week 4	Benefits and Limitations of GST.
Week 5	Registration, Procedure, Amendments and Cancellation. Time, Value and Place of Supply.
Week 6	Levy & collection of GST; GST Council & Administrative authorities. GST Portal & Network.
Week 7	Input tax credit, Tax invoices Debit & Credit Notes
Week 8	Accounts and records, Return Assessment and Payments of tax,
Week 9	Inspection, search and seizure, E way bill offences & penalties, Appeal & Revision under GST.
Week 10	Customs Act
Week 11	Basic Concept, Types of Custom Duties
Week 12	valuation of goods,
Week 13	Mid Semester Test
Week 14	Procedure for import & export
Week 15	Exemptions from Custom Duty.
Week 16	Revision of all syllabus \Class tests

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 Syllabus Plan (B.Com SEM – V) CORPORATE FINANCE

Week 1	Corporate Finance: Nature and Scope;
Week 2	Financial goals: Profit vs. wealth maximization; Finance Functions:
Week 3	investment, financing, and dividend decisions;
Week 4	Time Value of Money: Compounding and Discounting technique
Week 5	Concepts of Annuity and Perpetuity. Capital Budgeting
Week 6	Nature, Purpose, Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period
Week 7	Sources of Finance: Different sources of finance; long term and short term sources. Cost of Capital : concept, significance of cost of capital, specific and weighted average cost of capita
Week 8	Capital Structure : Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, Designing optimum capital structure, Constraints.
Week 9	Operating and Financial Leverage: Their measurement; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. T
Week 10	Trading on Equity. Dividend Policies: Dividend Theories: Walter's model; Gordon's model; M.M. Hypothesis
Week 11	Forms of dividends and stability in dividends, determinants of dividend policy
Week 12	Working Capital: Meaning, Concept, Nature of Working Capital,
Week 13	Mid Semester Test
Week 14	Significance of Working Capital
Week 15	Operating cycle and factors determining Working Capital requirements
Week 16	Revision of all syllabus \Class tests

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Week 1	Cost Ascertainment : Unit Costing;
Week 2	Job costing, Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing
Week 3	Batch costing
Week 4	Contract costing
Week 5	Service Costing: meaning, service cost units, service cost analysis, application of service costing, service organisation.
Week 6	Process Costing: Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain.
Week 7	Preparation of process accounts.
Week 8	Inter-process profits, Accounting for joint, co and by products.
Week 9	Integral Accounting
Week 10	Non-integral accounting, Reconciliation of Cost and Financial Accounts.
Week 11	Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC,
Week 12	Advantages & disadvantages, factors influencing application of ABC, installation of ABC
Week 13	Mid Semester Test
Week 14	Productivity
Week 15	Value analysis
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM – VI) Financial Planning

<b>Week 1</b>	Financial Planning: Nature, Objectives, Advantages and Process of Financial Planning
<b>Week 2</b>	Legal aspects of financial planning. Investment Environment
<b>Week 3</b>	Basic Investment objectives, Types of investment options available to an individual investor
<b>Week 4</b>	Bonds, equity shares, mutual funds , fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc.
<b>Week 5</b>	Objectives and rewards of investing. Investment constraints
<b>Week 6</b>	Impact of inflation and indexation. Sources of financial information, Understanding mutual funds Schemes
<b>Week 7</b>	Return-Risk Assessment: Risk aversion and risk profiling
<b>Week 8</b>	Concept, types and calculation of returns. Assessment of risks in various financial instruments.
<b>Week 9</b>	Power of compounding and Time value of money. Rupee cost averaging.
<b>Week 10</b>	Concept of Portfolio and Diversification. Basics of Portfolio risk and return
<b>Week 11</b>	Tactical and strategic asset allocation. Personal Financial Planning:
<b>Week 12</b>	Need and Importance; Personal financial planning process. Setting personal financial goals; Life cycle approach to financial planning.
<b>Week 13</b>	Mid Semester Test
<b>Week 14</b>	Components of financial plan; developing financial plan; Using time value concept to estimate savings.
<b>Week 15</b>	Main contents of healthcare insurance. Investor Protection: Role of SEBI. Investor grievances and redressal system in India.
<b>Week 16</b>	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM – VI) Business environment

Week 1	Business Environment: Concept, importance and components
Week 2	Internal and external environment, Micro and macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments
Week 3	Trade and balance of payments. Movement and Interrelationship between different variables. Trends in Macro variables in India
Week 4	Changing dimensions of business environment.
Week 5	Indian Planning : Basic strategy of Indian planning
Week 6	Current five year plan : objectives and basic framework, Resource allocation in five year plans
Week7	Achievements and failures of Indian planning.
Week8	NITI Aayog: Role and functions
Week 9	Economic Environment - Elements of economic environment
Week 10	Economic Systems: Capitalism, Socialism and Mixed Economy;
Week 11	Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy.
Week 12	Economic reforms, liberalization and structural adjustment programmes.
Week 13	Mid Semester Test
Week 14	International Environment: International trading environment (overview)
Week 15	Foreign trade; Foreign trade and economic growth; International economic groupings
Week 16	Revision of all syllabus \Class tests

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 Syllabus Plan (B.Com SEM – VI) Management Accounting –II

Week 1	CVP Analysis: Introduction, CVP Assumptions and Uses
Week 2	Break-Even Analysis: BE Point, Margin of Safety
Week 3	Graphical presentation of CVP Relationship; Profit Graph.
Week 4	Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing;
Week 5	Marginal and differential costing as a tool for decision making;
Week 6	Marginal Costing Techniques;
Week 7	Marginal Cost and Product Pricing; Change of Product Mix
Week 8	Make or Buy Decisions; exploring new markets; Shut Down Decisions.
Week 9	Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives
Week 10	Merits and Limitations; Types of Budgets
Week 11	Responsibility accounting
Week 12	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application
Week 13	Mid Semester Test
Week 14	Variance analysis: Material, Labour variance
Week 15	Overhead Variances
Week 16	Revision of all syllabus \Class tests

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## Entrepreneurship &amp; Governance

## Syllabus Plan (B.Com SEM – VI)

Week 1	Introduction: Meaning, scope, need and significance; role and functions of entrepreneur in economic development;
Week 2	economic, social and psychological need for entrepreneurship; Emergence of Entrepreneurial Class;
Week 3	Financing the Entrepreneurial business :
Week 4	Arrangement of funds; Traditional and modern sources of financing, Venture capital.
Week 5	Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological analysis
Week 6	Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs;
Week 7	Critical evaluation. Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs.
Week 8	Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination.
Week 9	Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation,
Week 10	Theories of Business Ethics
Week 11	Corporate Governance: Conceptual framework of Corporate Governance,
Week 12	Corporate Social Responsibility (CSR):
Week 13	Mid Semester Test
Week 14	Arguments for and Against; Strategic Planning and Corporate Social Responsibility;
Week 15	CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000.
Week 16	Revision of all syllabus \Class tests

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