



LESSON PLAN 2016 -17

OP -

SEM I SEM I

(COM 102) Business Statistics

Months	Topics	Duration
July 2016	Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Collection of data; Official Statistics. Simple Random Sample, Stratified random sample. Analysis of Univariate Data : Construction of a frequency distribution, Concept of central tendency.	1 Month
9 th Aug- 19 th Aug. 2016	CIA I	
20 th Aug- 5 th Oct 2016	Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient. Skewness – meaning , methods of measuring skewness and difference between dispersion and skewness.	1.5 Month
6 th Oct. – 16 th Oct 2016	CIA II	
17 th Oct. – 13 th Nov. 2016	Analysis of Bivariate Data: Linear regression. Correlation- meaning , types and different methods of correlation.	1 Month
21 st nov – 10 th Dec 2016	END SEMESTER EXAM	

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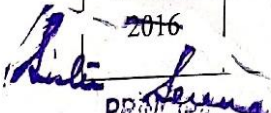



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B.Com Part – II SEMESTER III

(COM 301) Corporate Accounting

Months	Topics	Duration
July 2016	Internal Reconstruction :Alteration in Share Capital , Reduction In share Capital ,Capital reduction scheme, framing Internal Reconstruction Scheme, Amalgamation of companies as per AS-14:Types of Amalgamation, methods of accounting for amalgamations ,computation of purchase consideration ,accounting entries, Inter company transactions	1 Month
9 th Aug- 19 th Aug. 2016	CIA I	
20 th Aug- 5 th Oct 2016	Issue, forfeiture and reissue of Forfeited Shares – concept and process of book building. Issue of rights and bonus shares .buy back of shares .Redemption of preference shares :accounting of redemption , methods of redemption ,purchase of business ,profit prior to incorporation ,underwriting.	1.5 Month
6 th Oct. – 16 th Oct 2016	CIA II	
17 th Oct. – 13 th Nov. 2016	Valuation of Goodwill –meaning, factors ,types ,need for valuation of Goodwill, methods of valuation of goodwill. valuation of shares –meaning ,factors ,types ,need for valuation of shares, methods of valuation of shares , fair value of shares.	1 Month
21 st nov – 10 th Dec 2016	END SEMESTER EXAM	


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M.Com (Previous) SEMESTER I (COM 104) Cost Management

Months	Topics	Duration
July 2016	Cost Concepts and Classifications, Activity Based Product Costing – Concept and uses; Emerging Costing Approaches, Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison.	1 Month
9 th Aug- 19 th Aug- 2016	CIA I	
20 th Aug-5 th Oct 2016	Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison. Process Costing; Work in Progress, Inter process Profits. By Products and Joint Products. Equivalent Production.	1.5 Month
6 th Oct. – 16 th Oct 2016	CIA -II	
17 th Oct. – 13 th Nov. 2016	By Products and Joint Products. Equivalent Production. Cost records, Integral system and preparation of accounts under Integral system. Non integral system, preparation of accounts under non-integral system. Benefits and limitations of Non-Integral systems. Transfer Pricing	1 Month
21 st Nov 10 th Dec 2016	END SEMESTER EXAM	

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M.Com (Final) SEMESTER III (COM 302) Advanced Cost Accounting

Months	Topics	Duration
July 2016	Cost Information for Management Decisions and control. Design of Cost records for Material ,Labour and Overheads. Break-Even Analysis for Decision Making: Determination of BEP, Construction of Different Break- Even Point Charts, Use of Break-Even Analysis.	1 Month
9 th Aug- 19 th Aug. 2016	CIA I	
20 th Aug- 5 th Oct 2016	Specific decision Making – Expanding Capacity or Not, Dropping or Adding a Product, Analysis of the effect of Alternative prices, Make or Buy Decision, Production Mix Decision. Cost Reduction programme and Planning, Employees Participation in Cost Reduction Programmes.	1.5 Month
6 th Oct. – 16 th Oct 2016	CIA -II	
17 th Oct. – 13 th Nov. 2016	Pricing Decisions, Marketing and distribution Decisions, Treatment of Research and Development Cost.	1 Month
21 st nov – 10 th Dec 2016	END SEMESTER EXAM	

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EVEN SEM.

**B.COM Part I
SEM II
(COM 202) Business Statistics**

Months	Topics	Duration
11 th Dec 2016-20 th Jan 2017	Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); test of adequacy; chain-base index number; base shifting, splicing and deflating; problems in constructing index numbers; consumer price index. Business forecasting.	1 Month
21 st Jan to 22 nd Feb 2017	Analysis of time series : cause of variations in time series data; components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods. Moments and Kurtosis.	1 Month
23 rd Feb to 9 th March 2017	CIA I + CIA II	
10 th March - 8 th April 2017	Elementary theory of probability: probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation Extrapolation. Langrages, Newton Advancing difference Method, Binomial Method only.	1 Month.
15 th April 2017	END SEMESTER EXAM	

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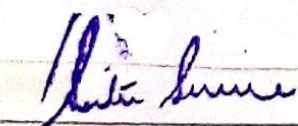


B.Com Part – II

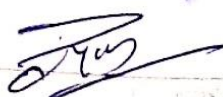
SEM IV

(COM 401) Corporate Accounting

Months	Topics	Duration
11 th Dec 2016-20 th Jan 2017	Issue of Debentures, redemption of debentures: Conversion method, lump-sum- payment method without and with sinking fund, open market operation method, final accounts of companies including managerial remuneration and disposal of profits.	1 Month
21 st Jan to 22 nd Feb 2017	Consolidated financial statements ,definition of Holding and Subsidiary Company , advantages and disadvantages from Holding company ,computation of pre and post acquisition profit ,accounting for dividend, receipt of bonus shares from subsidiary company ,accounting treatment for losses of subsidiary company ,drafting of consolidated balance sheet and consolidated profit and loss account with one subsidiary ,foreign subsidiary ,computation of EPS as per AS -20	1 Month
23 rd Feb to 9 th March 2017	CIA I + CIA II	
10 th March -8 th April 2017	Accounting for liquidation of companies: Introduction, modes of winding up, statement of affairs method, deficiency account, liquidators, financial statement of account, List V contributories :Accounting for lease .	1 Month
15 th April -6 th May 2017	END SEMESTER EXAM	



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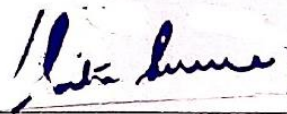
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M.Com (Previous) SEMESTER II (COMM 204) Auditing and Assurance

Months	Topics	Duration
11 th Dec 2016-20 th Jan 2017	Meaning and objects of auditing, nature of Auditing, Basic principles and process of Auditing, conduct and control of an audit, sampling in Auditing, Audit Report.	1 Month
21 st Jan to 22 nd Feb 2017	Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments, other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues.	1 Month
23 rd Feb to 9 th March 2017	CIA I + CIA II	
10 th March -8 th April 2017	Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor. Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit. case laws: Kingston Cotton Mills case 1896, Irish woolen Co. V/s Tyson and Other 1900, London and General bank case 1895, Newton V/S Birmingham Small Arms Co. 1906, Commissioner of Income Tax V/s G.M. Dhandekar 1952, Headley Byrne & Co. Ltd. V/s Heller and Partners Ltd. 1963.	1 Month
15 th April -6 th May 2017	END SEMESTER EXAM	


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**M.Com (Final)
SEMESTER IV
(COM 401) Indirect Taxes**

Months	Topics	Duration
11 th Dec 2016-20 th Jan 2017	Central Sales Tax : Introduction, Interstate Sales, Declared Goods, Registration of dealers under CST, Computation of Taxable turnover and Tax liability, Assessment Procedure.	1 Month
21 st Jan to 22 nd Feb 2017	Central Excise : Basic Concepts, Classification of Goods, Types of Duty, Valuation of Excisable Good and Computation of Excise Duty. CENVAT credit rules and Exemptions to SSI units.	1 Month
23 rd Feb to 9 th March 2017	CIA I + CIA II	
10 th March -8 th April 2017	Service Tax- Concepts and General Principles, Charge of service Tax, Valuation of Taxable service. Registration procedure under Service Tax, Payment of service Tax, Furnishing of returns of service Tax, Penalty and Interest.	1 Month
15 th April -6 th May 2017	END SEMESTER EXAM	

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