





LESSON PLAN 2017-18

ODD SEM

**Department of Commerce
SEMESTER III
B.COM 301 Corporate Accounting**

Months	Topics	Duration
July, 2017	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, Method of Accounting for Amalgamations, Computation of Purchase Consideration, Accounting entries, Inter Company transactions.	1 Month
August, 2017	Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of Preference shares: Accounting of Redemption, Methods of redemption	1 Month
Sept, 2017	Purchases of Business, Profit prior to incorporation, Under-writing.	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	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
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	

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Department of Commerce SEMESTER V B.COM 502 Investment Management

Months	Topics	Duration
July, 2017	Nature and Scope of Investment Management – What is Investment? Investment and Speculation, Investment and Gambling, Why Investment are important? Investment attributes for evaluating Investment – Risk and Return, Marketability, Convenience, Tax Shelter. Investment avenues – Non marketable Financial Assets – Money Market Instruments – Bond/Debentures – Equity Shares – Schemes of LIC – Mutual Funds– Financial Derivatives – Real Assets – Real Estate – Art – antiques and others. New Issue Market: Concept, Participants, Collection Centres, Placement of the Issue, pricing of the Issue, allotment of shares, Investor protection in the Primary market. The Secondary Market: history of stock exchanges in India, functions, regulatory framework, Types of orders, online Trading, Margins, Stock Market Indices: Utility, Computation of Stock Index, Difference between the Indices.	1 Month
August, 2017	Risk and Return: Concept, Investors Attitude towards Risk and Return, Types of Risk, Measurement of Risk, Concept of Return, measurement of return, Impact of Taxes and Inflation, Computation of beta. The Securities and Exchange Board of India: Objectives, Functions, organizations, Role in Primary market, secondary market and SEBI. Fixed Income Securities Analysis and valuation: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.	1 Month
Sept, 2017	Valuation of Equity Stock: Introduction, features, Valuation through accounting concept, Dividend Concept, Earnings concept and Capital Asset pricing Model(CAPM Model) Fundamental Analysis of Security: Economic Analysis – significance and Interpretation of the Economic Indicators, Industry Analysis – Industry Growth Cycle, Company analysis– Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure – Financial Analysis – Operating Efficiency – Management	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	

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14 th Oct. – 2 nd Nov. 2017	Listing of securities: Concept, Merits of Listing, Demerits, Eligibility for listing, listing of Right Shares, Recent Developments. Major Stock Markets in India: Bombay Stock Exchange- National Stock Exchange- Membership, capital market segment, types of order, Volume conditions, Advantages of NSE, Interconnected stock exchange- concept and Importance and Over the counter Exchange of India, Market marking concept. Mutual Fund – Meaning, Fund Unit Vs. Shares, Classification of Funds, Importance of Mutual Funds, Risks, Investors Rights, Selection of Fund, Concept of NAV. Investor Protection	1 Month
18 th Nov. – 14 th Dec. 2017	END SEMESTER EXAM	Head

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SEMESTER I
M.COM 104 Cost Management

Months	Topics	Duration
July, 2017	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
August, 2017	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 Month
Sept, 2017	By Products and Joint Products. Equivalent Production. Cost records, Integral system and preparation of accounts under Integral system.	1 Month
2 nd Oct. – 14 th Oct. 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Non integral system, preparation of accounts under non-integral system. Benefits and limitations of Non-Integral systems. Transfer Pricing	1 Month

18th Nov – 14th Dec 2017

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SEMESTER III

M.COM 302 Advanced Cost Accounting

Months	Topics	Duration
July, 2017	Cost Information for Management Decisions and control. Design of Cost records for Material, Labour and Overheads.	1 Month
August, 2017	Break-Even Analysis for Decision Making: Determination of BEP, Construction of Different Break- Even Point Charts, Use of Break-Even Analysis. 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.	1 Month
Sept, 2017	Cost Reduction programme and Planning, Employees Participation in Cost Reduction Programmes. Cost Reduction programme and Planning, Employees Participation in Cost Reduction Programmes.	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Pricing Decisions, Marketing and distribution Decisions, Treatment of Research and Development Cost.	1 Month
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	

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Department of Commerce
SEMESTER IV
BCOM – 401 Corporate Accounting

Months	Topics	Duration
15 th Dec 2017-20 th Jan 2018	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 Profit.	1.5 Month
21 st Jan to 22 nd Feb 2018	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 & Loss Account with one Subsidiary , Computation of EPS as per AS-20.	1 Month
23 rd Feb to 9 th March 2018	CIA I	
10 th March -5 th April 2018	Accounting for Liquidation of Companies: Introduction, Modes of winding up, Statement of Affairs Method, Deficiency account, Liquidators Final Statement of account, List B Contributories. Accounting for Lease.	1 Month
15 th April - 6 th May 2018	END SEMESTER EXAM	

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Department of Commerce SEMESTER II BCOM – 204 Auditing

Months	Topics	Duration
15 th Dec 2017-20 th Jan 2018	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.	1.5 Month
21 st Jan to 22 nd Feb 2018	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 2018	CIA I	
10 th March -5 th April 2018	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/sTyson and Other 1900, London and General bank case1895, Newton V/S Birmingham Small Arms Co. 1906, Commissioner of Income Tax V/s G.M. Dhandeker 1952, Headley Byrne & Co. Ltd. V/s Heller and Partners ltd. 1963.	1 Month
15 th April - 6 th May 2018	END SEMESTER EXAM	

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Department of Commerce SEMESTER IV BCOM – 401 Indirect Tax

Months	Topics	Duration
15 th Dec 2017-20 th Jan 2018	The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Introduction and Definitions, Administration, Levy and Collection of Tax, Exemptions from Tax, Place, Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal: Introduction, GST Eco—System, GST Suvidha Provider (GSP).	1.5 Month
21 st Jan to 22 nd Feb 2018	The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Determination of Taxable Supply and computation of Tax. Input Tax Credit-Concept, eligibility and conditions for taking input tax credit. Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes, Payment of Tax, Interest and Penalty, Filing of Returns and Assessment. Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit.	1 Month
23 rd Feb to 9 th March 2018	CIA I	
10 th March - 5 th April 2018	The Integrated Goods and Services Tax Act, 2017: Introductions and Definitions, Levy and Collection of Tax, Nature of Supply, Place of Supply of Goods or Services or Both, Zero Rated Supply, Apportionment of Tax and settlement of Funds, Custom Act: Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty.	1 Month
15 th April -6 th May 2018	END SEMESTER EXAM	

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Department of Commerce SEMESTER VI BCOM – 602 Indirect Tax

Months	Topics	Duration
15 th Dec 2017-20 th Jan 2018	The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Introduction and Definitions, Administration, Levy and Collection of Tax, Exemptions from Tax, Place, Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal: Introduction, GST Eco—System, GST Suvidha Provider (GSP).	1.5 Month
21 st Jan to 22 nd Feb 2018	The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit. Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes.	1 Month
23 rd Feb to 9 th March 2018	CIA I	
10 th March -5 th April 2018	The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Payment of Tax, Interest and Penalty, Filing of Returns and Assessment. Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit.. Custom Act: Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty.	1 Month
15 th April - 6 th May 2018	END SEMESTER EXAM	

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