



**TEACHING PLAN**  
**ACCOUNTS AND FINANCE**  
**B.Com. Part – II**  
**SEMESTER III**  
**Paper II Financial Accounting**

| Months   | Topics   | Duration  |
|--|--|-----------|
| July 2016  | Departmental Accounts :meaning ,problems in Departmental accounting and solutions<br>.Accounting of empty containers and packages. | 1 Month   |
| 9 <sup>th</sup> Aug- 19 <sup>th</sup> Aug. 2016    | CIA I  |           |
| 20 <sup>th</sup> Aug– 5 <sup>th</sup> Oct 2016     | Accounting For investment and stock market transactions .Voyage accounts   | 1.5 Month |
| 6 <sup>th</sup> Oct. – 16 <sup>th</sup> Oct 2016   | CIA II   |           |
| 17 <sup>th</sup> Oct. – 13 <sup>th</sup> Nov. 2016 | Insurance claim ,Hire Purchase accounting  | 1 Month   |
| 21 <sup>st</sup> nov – 10 <sup>th</sup> Dec 2016   | END SEMESTER EXAM  |           |

  
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### TEACHING PLAN B.com Part III (University Exam) Paper I Income Tax

| Months                            | Topics   | Duration   |
|-----------------------------------|--|------------|
| July – 15 <sup>th</sup> Sept 2016 | Introduction and definition, Residential Status and incidence of tax, exempted incomes, computation of taxable income under the head salary, Income from house property.   | 2.5 Month  |
| 16 <sup>th</sup> Sept.–Nov. 2016  | Income from Business and profession, computation of income from capital gains, income from other sources. Aggregation of clubbing of income, set off and carry forward of losses. Exempted incomes, deduction from gross total income.   | 2.5 Months |
| Dec.16 – Jan. 17                  | Computation of total income and tax liability of individuals , computation of total income and tax liability of Hindu undivided family, computations of total income and tax liability of partnership, firms assessed as such and assessed as association of persons ,provisions regarding deduction of tax at source and advance payment of tax, assessment procedure | 2 Month    |

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**TEACHING PLAN**

**M.Com. (Previous)**

**A.B.S.T.**

**SEMESTER I**

**Paper II BUSINESS RESEARCH METHODS**

| Months   | Topics   | Duration  |
|--|--|-----------|
| July 2016  | <b>An Introduction to Research:</b> Nature, Objectives, Research Methods, Methods of Data Collection. Process of Research- Hypotheses, Formulation. Research Design- Meaning and types.<br><br><b>Chi- Square –Test:</b> Conditions for apply Chi-Square – Test, Yate's correction, Uses of Chi-Square, Additive Property of Chi- Square., Misuse of Chi-Square Test and its limitations. (Excluding Question based on Poisson distribution) | 1 Month   |
| 9 <sup>th</sup> Aug- 19 <sup>th</sup> Aug. 2016    | CIA I  |           |
| 20 <sup>th</sup> Aug– 5 <sup>th</sup> Oct 2016     | <b>Sampling:</b> Meaning, Need and Types of Sampling, Elementary Sampling theory, Sampling and Non – Sampling errors, Statistical Inference: Test of Hypotheses: Sampling tests – Large sample test and small sample tests – T-Test, F-Test.   | 1.5 Month |
| 6 <sup>th</sup> Oct. – 16 <sup>th</sup> Oct 2016   | CIA II   |           |
| 17 <sup>th</sup> Oct. – 13 <sup>th</sup> Nov. 2016 | <b>Analysis of Variance:</b> One way Classification, Two way Classification, Latin Square Matrix.  | 1 Month   |
| 21 <sup>st</sup> nov – 10 <sup>th</sup> Dec 2016   | END SEMESTER EXAM  |           |

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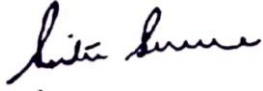


**TEACHING PLAN  
ACCOUNTS AND FINANCE**

**B.Com. Part – II  
SEMESTER IV**

**Paper II Cost Analysis and Decision Making**

| Months  | Topics   | Duration |
|---|--|----------|
| 11 <sup>th</sup> Dec 2016-20 <sup>th</sup> Jan 2017 | <b>Absorption and Marginal costing:</b> marginal and differential costing as a tool for decision making – make or buy, change of product mix: pricing;<br><b>Cost reduction, and cost control, Target costing</b> – its principles, balanced score card as a performance measure –feature, purpose, reason for use of <b>balanced score card</b> . | 1 Month  |
| 21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2017   | <b>Budget:</b> an introduction: types of budgets; fixed and flexible budget: cash budget; master budget, control ratios . <b>Zero base budgeting:</b><br><b>Responsibility accounting, Performance budgeting.</b>  | 1 Month  |
| 23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2017  | CIA I + CIA II   |          |
| 10 <sup>th</sup> March - 8 <sup>th</sup> April 2017 | <b>Standard costing and variance analysis:</b> meaning and application of standard cost, variance, analysis –material, labour, overhead and sales.   | 1 Month  |
| 15 <sup>th</sup> April -6 <sup>th</sup> May 2017    | END SEMESTER EXAM  |          |

  
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## TEACHING PLAN

M.Com. (Previous)

A.B.S.T.

SEMESTER II

Paper II ADVANCED ACCOUNTANCY- II

| Months  | Topics  | Duration |
|---|---|----------|
| 11 <sup>th</sup> Dec 2016-20 <sup>th</sup> Jan 2017 | Accounting for Hire Purchase System, Accounting for electricity companies- Double account Systems, Replacement Account, Revenue Account, Net Revenue Account, Capital Account, General Balance Sheet, Computation of Clear Profit, Clear base, Appropriation of Profit, Disposal of Surplus, Tariff and Dividend Control Reserve Account. | 1 Month  |
| 21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2017   | Accounting for Insurance Companies (excluding Life Insurance), Human Resource Accounting, Value Added Statement: Definitions, Value Added, Gross value Added, Net Value Added, Computation, Limitation and Interpretation   | 1 Month  |
| 23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2017  | CIA I + CIA II  |          |
| 10 <sup>th</sup> March - 8 <sup>th</sup> April 2017 | Indian Accounting Standards: AS-2, AS-9, AS-12, AS-16: Theoretical knowledge (objectives and Application), An Introduction of IFRS: Concept, Objectives. Basic concept of XBRL-Introduction, Benefits, Myths, XBRL Documents, Dissolution of Partnership Firm: Maximum Loss method and piecemeal distribution, Accounting for Hotel.      | 1 Month  |
| 15 <sup>th</sup> April -6 <sup>th</sup> May 2017    | END SEMESTER EXAM   |          |

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