



**TEACHING PLAN
ACCOUNTS AND FINANCE
SEMESTER I
B.Com Part – I
Paper I Cost Accounting**

Months	Topics	Duration
July 2016	Introduction: Definition of Costing, Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern, Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost, Cost object, Cost units and Cost Centers, Types of costs, classification of costs, cost sheet, total costs and unit costs. Costing Methods and Techniques Accounting for material: Material control: concept and techniques; pricing of material issues, treatment of material losses.	1 Month
9 th Aug- 7 th Sept 2016	CIA I	
20 th Aug- 5 th Oct 2016	Accounting for labour: Labour cost control procedure: labour turnover, idle time and overtime; methods of wage payment-time and piece rates; incentive schemes.	1.5 Month
6 th Oct. – 22 nd Oct 2016	CIA II	
11 th Oct. – 10 th Nov. 2016	Accounting for overheads: Introduction Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads.	1 Month
21 st nov – 10 th Dec 2016	END SEMESTER EXAM	

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Paper II 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 - 7 th Sept 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. – 22 nd Oct 2016	CIA II	
11 th Oct. – 10 th Nov. 2016	Analysis of Bivariate Data: Linear regression. Correlation- meaning , types and different methods of correlation.	1.5 Month
21 st Nov – 10 th Dec 2016	END SEMESTER EXAM	


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Paper II Taxation		
Months	Topics	Duration
July – August 2016	Central Sales Tax: Introduction and definition, Inter-state sales, Declared goods, Liability of tax and rates of tax. Computation of tax and registration of dealer, assessment procedure and penalties.	2 Months
September – 15 th November 2016	Value Added Tax In Rajasthan: Introduction and definition, exempted items, rates of tax, determination of tax turnover, calculation of tax liability. Custom Act: Introduction and important definition, tax liability and valuation of goods, computation of custom duty.	2.5 Months
15 th November – 10 th January 2017	Excise Duty: Introduction and definitions, levy of excise duty, classification of goods, valuation of excisable goods, computation of central excise duty, Administrative set up of central excise and exemption to small scale industries. Service Tax:- Introduction of Service tax and taxable services, Exemption from Service tax and Abatement ,Registration from service Tax ,determination of point of taxation ,Payment of Service tax and furnishing returns ,assessment, penalties and Appeals ,Valuation Of services and computation of service tax.	2 Months

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**ACCOUNTS AND FINANCE
SEMESTER II**

Paper I Cost Accounting

Months	Topics	Duration
11 th Dec 2016- 20 th Jan 2017	Cost ascertainment: Job & Batch Costing cost cards and databases, Collecting direct costs , Attributing overhead costs , Applications of costing. Operating costing: Introduction; Motor Transport Costing, Hotel Costing ,Staff Canteen Costing, Hospital Costing.	1.5 Month
21 st Jan to 22 nd Feb 2017	Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.	1 Month
23 rd Feb to 9 th March 2017	CIA I + CIA II	
10 th March -5 th April 2017	Cost Records: Non-Integrated System, Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts. Integrated System: Meaning, Features and Advantages. Process Costing: Including inter-process profits and joint and by products. Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts.	1 Month
15 th April -6 th May 2017	END SEMESTER EXAM	

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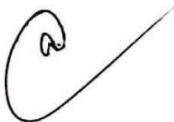


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Paper II Business Statistics

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.	1.5 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 -5 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, Langranges, Newton Advancing difference Method, Binomial Method only.	1 Month
15 th April -6 th May 2017	END SEMESTER EXAM	


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SEM IV

MANAGEMENT OF FINANCIAL SERVICES

Months	Topics	Duration
11 th Dec 2016- 20 th Jan 2017	Management of financial services: concepts, evolution and objectives, financial system: content, feature and trends .Structure of Indian Financial system: an overview .banking services: commercial development, investment and international banking – issues, trends and challenges.	1.5 Month
21 st Jan to 22 nd Feb 2017	Factoring ,forfaiting ,discounting , real estate financing ,consumer credit and plastic money –concept ,working and uses .Mutual fund :concept ,issues and challenges ,computation of NAV, Role of AMFI	1 Month
23 rd Feb to 9 th March 2017	CIA I + CIA II	
10 th March -5 th April 2017	Instruments of money market: call money, treasury bills, commercial papers, certificates of deposits, participation certificates, repo transactions .Merchant banking: nature, functions, scope and regulations .An overview of current merchant banking .Micro finance-product and process innovation. Lease financing and hire purchase –industry, size and scope. evolution of lease transaction.	1 Month
15 th April -6 th May 2017	END SEMESTER EXAM	

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