

Department of Commerce (2019-20) Loveleen verma  
Syllabus Plan (B.Com SEM – V) Cost accounting - I

<b>Week 1</b>	Cost Accounting : Meaning and definition, Development of Cost Accounting, Functions, Objectives,
<b>Week 2</b>	Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business concern.
<b>Week 3</b>	Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.
<b>Week 4</b>	Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization
<b>Week 5</b>	Concept of Cost Audit.
<b>Week 6</b>	Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials;
<b>Week7</b>	Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO,
<b>Week8</b>	Simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.
<b>Week 9</b>	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
<b>Week 10</b>	Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits
<b>Week 11</b>	Accounting for Overheads: Definition, Classification of Overheads: element-wise, Functional and behavioural;
<b>Week 12</b>	Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads
<b>Week 13</b>	Mid Semester Test
<b>Week 14</b>	Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment
<b>Week 15</b>	Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .
<b>Week 16</b>	Revision of all syllabus\ Class tests

  
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Department of Commerce (2019-20) Kuldeep kaur  
Syllabus Plan (B.Com SEM – V) Management Accounting –I

<b>Week 1</b>	Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting,;
<b>Week 2</b>	Management Accounting and Financial Accounting, Management and Cost Accounting;
<b>Week 3</b>	Utility of Management Accounting, Role of Management Accounting in decision making
<b>Week 4</b>	Management Accounting Tools; Advantages and Limitations of Management Accounting
<b>Week 5</b>	Financial Statements: Concept, Nature, Objectives of Financial Statements Types of Financial Statements; Limitations of Financial Statements;
<b>Week 6</b>	Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis
<b>Week7</b>	Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement,
<b>Week8</b>	Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, and Funds Flow Statements.
<b>Week 9</b>	Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.
<b>Week 10</b>	Comparative Statements, Common size statements
<b>Week 11</b>	Trend analysis
<b>Week 12</b>	Ratio analysis : Meaning of Ratios,
<b>Week 13</b>	Mid Semester Test
<b>Week 14</b>	Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios;
<b>Week 15</b>	Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios
<b>Week 16</b>	Revision of all syllabus \Class tests

  
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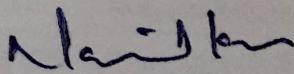
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Department of Commerce (2019-20) Navneet kaur  
Syllabus Plan (B.Com SEM – V) AUDITING

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) 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

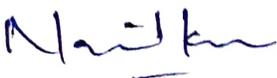
  
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Week 1	Goods and Services Tax: Meaning, Nature & Scope
Week 2	Taxes of Centre and State subsumed under GST,
Week 3	Comprehensive structure of GST Model: Kelkar Shah Model
Week 4	Benefits and Limitations of GST.
Week 5	Registration, Procedure, Amendments 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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Department of Commerce (2019-20) Loveleen verma  
 Syllabus Plan (B.Com SEM – VI) Cost Accounting –II

<b>Week 1</b>	Cost Ascertainment : Unit Costing;
<b>Week 2</b>	Job costing, Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing
<b>Week 3</b>	Batch costing
<b>Week 4</b>	Contract costing
<b>Week 5</b>	Service Costing: meaning, service cost units, service cost analysis, application of service costing, service organisation.
<b>Week 6</b>	Process Costing: Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain.
<b>Week7</b>	Preparation of process accounts.
<b>Week8</b>	Inter-process profits, Accounting for joint, co and by products.
<b>Week 9</b>	Integral Accounting
<b>Week 10</b>	Non-integral accounting, Reconciliation of Cost and Financial Accounts.
<b>Week 11</b>	Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC,
<b>Week 12</b>	Advantages & disadvantages, factors influencing application of ABC, installation of ABC
<b>Week 13</b>	Mid Semester Test
<b>Week 14</b>	Productivity
<b>Week 15</b>	Value analysis
<b>Week 16</b>	Revision of all syllabus \Class tests

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

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

  
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Department of Commerce (2019-20)      Kuldeep kaur  
Syllabus Plan (B.Com SEM – VI) Business environment

<b>Week 1</b>	Business Environment: Concept, importance and components
<b>Week 2</b>	Internal and external environment, Micro and macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments
<b>Week 3</b>	Trade and balance of payments. Movement and Interrelationship between different variables. Trends in Macro variables in India
<b>Week 4</b>	Changing dimensions of business environment.
<b>Week 5</b>	Indian Planning : Basic strategy of Indian planning
<b>Week 6</b>	Current five year plan : objectives and basic framework, Resource allocation in five year plans
<b>Week 7</b>	Achievements and failures of Indian planning.
<b>Week 8</b>	NITI Aayog: Role and functions
<b>Week 9</b>	Economic Environment - Elements of economic environment
<b>Week 10</b>	Economic Systems: Capitalism, Socialism and Mixed Economy;
<b>Week 11</b>	Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy.
<b>Week 12</b>	Economic reforms, liberalization and structural adjustment programmes.
<b>Week 13</b>	Mid Semester Test
<b>Week 14</b>	International Environment: International trading environment (overview)
<b>Week 15</b>	Foreign trade; Foreign trade and economic growth; International economic groupings
<b>Week 16</b>	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>Week7</b>	Return-Risk Assessment: Risk aversion and risk profiling
<b>Week8</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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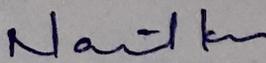


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