

Month	Cls	Details	Periods	Signature HOD
JULY	18	<u>UNIT-I: INTRODUCTION</u> Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.	4	
		Hardware: Basic - CPU - Control unit – ALU - Input/output functions -	4	
		Memory – RAM – ROM – EPROM - PROM and Other types of memory.	4	
		<u>Unit - II: OPERATING SYSTEM (OS):</u> Meaning - Definition & Functions - Types of OS - Booting process -	3	
		Wild card characters – Virus & Hackers – Cryptography & cryptology.	3	
AUG	14	<u>UNIT-III: WORD PROCESSING</u> Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).	5	
		Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document Editing & Formatting Text -	5	
		A Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).	4	
SEPT	18	<u>UNIT-IV: SPREAD SHEET:</u> -Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts.	6	
		Advanced tools: Functions – Formulae – Formatting numbers -	6	
		Macros – Sorting - Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).	6	
OCT	15	<u>UNIT-V: POWER POINT PRESENTATION:</u> Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation	5	
		Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre	5	
		Internet & Browsing: Services available on internet – WWW – ISP – Browsers.	2	
		Multimedia: Application of multimedia – Images – Graphics - Audio and Video – IT security.	3	
Total			65	

Organizer of Business Organization for Semester – 1 for B.Com 1st yr (2015-16)

Month	No Of Hours Sem-1	Topic To Be Covered	Review	Signature
July	18	<p><u>UNIT-I: FUNDAMENTAL CONCEPT:</u> Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.</p> <p><u>UNIT-II: FORMS OF ORGANISATION:</u> Sole Proprietorship: Meaning – Features – Advantages – Limitations. Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner- Limited Liability Partnership</p>	<p>2 2 2 3 2 3 4</p>	
August	14	<p>Joint Hindu Family Business: Characteristics - Advantages - Limitations.</p> <p><u>UNIT-III: JOINT STOCK COMPANY & PROMOTION: (AS PER COMPANIES ACT 2013)</u> Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies including One Person Company - Difference between Private & Public Companies. Promotion of Joint Stock Company and Promotion Procedure – Promoter - Characteristics – Registration -</p>	<p>2 3 3 3 3</p>	
Sep	18	<p>Capital Subscribers - Capital Subscription – Types of Shares- Commencement of Business –</p> <p><u>UNIT-V:: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:</u> Memorandum of Association & its Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization</p>	<p>3 3 3 3 3 3</p>	
oct	15	<p>. UNIT- V : BUSINESS AND SOCIETY Concepts and Objectives – Professionalization - Business ethics - Business and culture – Technological development and social change – Social responsibility of business – Social audit.</p> <p>lab work</p>	<p>3 3 2 3 2 2</p>	
	65			

DEPARTMENT OF COMMERCE
BUSINESS ECONOMICS BCOM I SEMESTER (COMP/REG)
ACADEMIC ORGANISER -2015

MONTH	TOPIC	NO OF DAYS
JULY 18	UNIT –I: INTRODUCTION Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - reading of graphs ;concept of scope - Law of Diminishing marginal utility – - Law of Equi-marginal utility - UNIT- II: MARKET - DEMAND ANALYSIS: - Meaning – Function - Types of Demand - Demand Curve - Law of Demand.	 3 2 1 3 3 6
AUG 14	Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand. UNIT-III: SUPPLY ANALYSIS: Supply Law of Supply - Factors influence of Supply - Market Equilibrium Consumer Surplus Theory of Consumer behavior - Utility and indifference Curve analysis.	 7 4 2 1
SEP 18	Theory of Consumer behavior - Utility and indifference Curve analysis. UNIT–IV: PRODUCTION ANALYSIS: Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale – Isocost – Isoquants – Economies and Diseconomies of Scale.	 5 . 7 2 3 1
OCT 15	UNIT-V: COST FUNCTION ANALYSIS: Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis. Revision classes	 10 5
65	TOTAL	

ACADEMIC ORGANISER MONTH WISE – 2015-'16

TAXATION – B.Com II year (Computers & Regulars)

No. of classes: 5 per week

Subject Incharge: Mrs.J V R Geetanjali

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD/Principal
JUNE '15	16	UNIT -I Introduction and overview of Direct Tax. Basic concepts Agricultural income & its assessment Residential status & incidence of tax Exempted incomes UNIT -II Salary theory	2 4 3 3 1 3	
JULY '15	20	Salary short problems Essay problems House property theory & short problems	3 10 7	
AUGUST '15	14	Problems of House property UNIT - III Depreciation Profits & gains from business & profession	3 3 8	
SEPTEMBER'15	20	Profits & gains from business & profession Lab work Capital gains theory & short problems	4 4 12	
OCTOBER'15	9	UNIT -IV Income from other sources theory & problems	9	
NOVEMBER'15	19	Set off & carry forward of losses Deductions u/s 80& Assessment of individuals Various assessment procedures UNIT -I Wealth tax- basic concepts & classification of assets	3 8 4 4	
DECEMBER'15	18	Wealth tax- (Contd)Assets UNIT – V Customs duty –Import export procedure Central Excise – Theory VAT & Service tax Lab work	2 4 5 5 2	
JANUARY '15	9	Lab work Revision	5 4	
	125	TOTAL	125	

By RDR
24/6/15

ACADEMIC ORGANISER MONTH WISE – 2015-16

ADVANCED ACCOUNTING FOR B.COM II YEAR

No. of classes: 5 per week

Subject Incharge: RACHANA SHARMA

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD/Principal
JUNE 15	16	UNIT –I Hire purchase & Installment purchase: Accounting treatment in the books of purchaser and vendor Installment purchase system	13 3	
JULY 15	20	Hire purchase trading account Single entry -Feature, ascertainment of profit Statement of affairs UNIT –II Branch accounts: Dependent branches, debtors system. Stock and debtors system Lab	2 8 4 4 2	
AUGUST 15	14	Stock and debtors system Lab UNIT - III Accounting for non-trading concerns: Features, preparation of receipts and payment and income & Expenditure a/c	2 1 11	
SEPTEMBER'15	20	Accounting for non-trading concerns UNIT –II Departmental Accounts: Basis of allocation expenses , accounting procedure, Inter departmental transfer	4 1 10	
OCTOBER'15	9	UNIT -IV Partnership Accounts: legal provisions – fixed and fluctuating capital –final accounts Lab	8 1	
NOVEMBER 15	19	Admission of the partner –accounting procedure Retirement and death of a partner Dissolution of the firms Lab	9 3 5 2	
DECEMBER 15	18	Insolvency of partner Lab UNIT –V Company Accounts: Issue of share Issue at premium and discount, forfeiture and reissue of share . Debentures: Issue and redemptions of debentures	3 2 2 7 4	
JANUARY 15	9	Issue and redemptions of debentures Rights issue and underwriting of shares Lab work Revision	3 2 2 2	
	125	TOTAL	125	

Department of Commerce

B.com 2nd Year Computers

RDBMS Academic Organizer 2015 - 2016

Month	Unit	Topic	No.Class	Hod/Principal Sign
JUNE	Unit 1	Unit-1: Introduction to Database – Evolution of Database systems – definitions and concepts in database environment.Evolution-Database Administrator – Data Models – Components of DBMS –Database Approach objectives –Advantages of Database approach – Components of Database Environment – computer aided softwareEngineering (CASE) tools Lab classes 4-DDL commands	13	
JULY	Unit 1/Unit 2	Database Sharing ,Risks and costs of Database ,. Database development life cycle(DDLC); Unit 2 : Fundamentals of Database-Attribute,Entity,Object, E-R Model – E.R. Diagram example, Components of ER– Degrees of relationship – specialization – Generalization –Aggregation, relational Data Model – Relations, Null values, Keys, foreign Key–IntegrityConstraints Lab Classes 5-DML commands	17	
AUGUST	Unit 2	Normalization – Meaning ,uses ,steps 1NF,2NF,3NF,BCNF, Comparision of BCNF and 3NF. Lab Classes 3 DCL and other commands	11	
SEPTEMBER	Unit 2 /Unit 3	Relational Algebra. Unit 3: Structured Query Language,Role,Data and Schema and table dafination DataManipulation – Database Change operations – Arithmetic operators –addition (+), Subtraction (-), Division (/), Multiplication (*),Exponentiation (**), Enclosed operation (). Logical operators – and.operator, Or operator, NOT operator, Dual Table in ORACLE – Nullvalue Concepts Lab Classes 5	17	
OCTOBER	Unit 3	aggregate functions or group functions – Nested queries – Correlated Nested Queries –	7	
NOVEMBER	Unit 3/Unit 4	Grouping Data from tables – views or Virtual tables – client server Database systems. Unit 4: File organization and Addressing Methods ,Mapping logical data structures to physical data structures,Database administration. Lab classes -5	15	
DECEMBER	Unit 4/ Unit 5	Functions of DBA, Goals of DBA,database security – Authentication, authorization and views, Encryption.Database recovery – codde rules in database ,classification of data base on code rules. Unit -5: Need of distributed databases - distributed database system design- distributed query processing – Data integrity – Two phase commit protocol, LAB classes	14	
JANUARY	Unit 5	distributed locking, time stamping, distributed two phase locking. Client server systems – Two tire architecture. DBMS functions and Capabilities – DMBS feature requirements – Implementation issues – Lab Classes	6	
			100	

Department of Commerce

B.com 2nd Year Honours

RDBMS Academic Organizer 2015 - 2016

Month	Unit	Topic	No.Class	Hod/Principal Sign
JUNE	Unit 1	Unit-1: Database System -EvolutionFile oriented system– Database system components, Data Sharing,Strategic database planning,Database and Management control Lab classes 4-DDL commands	13	
JULY	Unit 1/Unit 2	Risks and costs of Database , Database development Unit 2 : Database Design:Principle of Conceptual data base design ,Aggregation,Relational data model. Normalization, Lab Classes 5-DML commands	17	
AUGUST	Unit 2	Transforming a conceptual model to relational model ,Relational database implementations Lab Classes 3-DML commands	11	
SEPTEMBER	Unit 2 /Unit 3	Relational Algebra. Unit 3: Structured Query Language,Schema and table dafination DataManipulation – view defination ,client server databases Lab Classes 5	17	
OCTOBER	Unit 3	Server data manipulation and programming	7	
NOVEMBER	Unit 3/Unit 4	cont .to server data programming ; Unit 4: Physical databse systems:Storage media,Disk performance factors,File organization,implementing logical relationships, Lab classes :5	15	
DECEMBER	Unit 4/ Unit 5	Database administration and control,DBA Functions , DBA Goals ,database integrity database security–.Database recovery – Unit -5: distributed databases - design- query processing – Data integrity and recovery LAB classes :5	14	
JANUARY	Unit 5	client server systems,DBMS selection and implementations ,DBMS functions and capabilities Case studies of RDBMS package ORACLE Lab Classes 2	6	
			100	

ACADEMIC ORGANISER MONTH WISE – 2015-'16

TAXATION – B.Com II year (Honors)

No. of classes: 5 per week

Subject Incharge: Mrs.N.Padmalata

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD/Principal
JUNE '15	16	UNIT -I Introduction and overview of Direct Tax. Basic concepts Agricultural income & its assessment Residential status & incidence of tax Exempted incomes UNIT –II Salary theory	2 4 3 3 1 3	
JULY '15	20	Salary short problems Essay problems House property theory & short problems	3 10 7	
AUGUST '15	14	Problems of House property UNIT - II Depreciation Profits & gains from business & profession	3 3 8	
SEPTEMBER'15	20	Profits & gains from business & profession Lab work Capital gains theory & short problems	4 4 12	
OCTOBER'15	9	UNIT -III Income from other sources theory & problems	9	
NOVEMBER'15	19	Set off & carry forward of losses Deductions u/s 80& Assessment of individuals Various assessment procedures UNIT_IV CST – Concepts and definitions	3 8 4 4	
DECEMBER'15	18	CST -Continued UNIT – V Customs duty –Import export procedure Central Excise – Theory VAT & Service tax Lab work	2 4 5 5 2	
JANUARY '15	9	Lab work Revision	5 4	
	125	TOTAL	125	

BHAVAN'S VIVEKANANDA COLLEGE , SAINIKPURI ,SECUNDERABAD
DEPARTMENT OF COMMERCE
B.COM (HONS.) II YEAR - QUANTITATIVE TECHNIQUES - II
ORGANISER FOR THE YEAR 2015-16.

Month	No of classes	Topic	No.of classes	Review HOD/Principal
JUNE	16	UNIT - I SKEWNESS AND KURTOSIS		
		Meaning- Types of Skewness	2	
		Measures of Skewness (Karl Pearsons method and Bowleys Method)	7	
		Meaning of Kurtosis , Types of Kurtosis	2	
		Measures of Kurtosis basedd on Moments	5	
JULY	20	Measures of Kurtosis based on Moments	1	
		Unit - II CORRELATION AND REGRESSION ANALYSIS		
		Definition , Types of Correlation	3	
		Measures of Correlation - Karl Pearsons Method	6	
		Rank Method	4	
		Concurrent Deviation Method	2	
			2	
		Probable Error , Interpretation of Correlation		
Regression Analysis : Definition	2			
AUGT.	14	Regression Equation of X on Y and Yon X	6	
		Regression Coefficients and their Properties	2	
		UNIT - III INDEX NUMBERS		
		Meaning ,Problems in Construction of Index Numbers	2	
		Unweighted Index Numbers - Simple Average method	2	
		Average of Relatives method (Using AM and GM)	2	
SEPT.	20	Weighted Index Numbers - Aggregate methods (Laspeyers,Paasches,Fishers methods)	5	
		Test of Consistency - (Time Reversal method , Factor Reversal Test)	6	
		Base Shifting - Splicing and Deflation of Index Numbers	5	
		Cost of Living Index Numbers - Aggregate Expenditure method and its Importance.	4	
			1	
OCT.	9	Family Budget method		
		UNIT - IV ANALYSIS OF TIME SERIES		
		Importance , Components of TimeSeries	3	
NOV.	19	Measurement of Trend - St.Line method	5	
			2	
		Measurement of Seasonal Variations - Simple Average method	3	
		UNIT - V PROBABILITY AND THEORITICAL DISTRIBUTIONS		
		Concept of probability , Types of Events	4	
DEC.	18	Addition Theorem , Multiplication Theorem	2	
		Simple Problems	8	
		Expectations Problems	5	
		Binomial Distribution	7	
JAN.	9	Poisson Distribution	6	
		Normal Distribution	8	
		REVISION	1	
	125	TOTAL	125	

Academic Organiser, B.Com-II(Reg & Comp) 2015-2016 Financial Services-Banking and Insurance

Month	No of days	Name of the topic	Classes	Review
June	13	Unit I Introduction to Financial Services		
		Meaning of Financial Services, Structure of Indian Financial System, Importance of Financial system for the economic development.(Financial and Banking system charts)	2	
		Definition of Bank, Functions of Commercial Banks and Reserve Bank of India (Lab work: Forms of various accounts and deposits of Commercial Banks)	4	
		Definition Meaning of Insurance and reinsurance, Principles, kinds, advantages & globalization of insurance Insurance sector reforms	3	
		Unit II Banking Systems and its Regulation		
		Banking Systems — Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking. An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: capital adequacy norms, income recognition norms, classification of assets and NPAs Innovations in Banking	1 2 1	
July	17	Innovations in Banking-ATMs, E-Banking, Credit cards, Online & Offshore Banking (Lab work: working and operations of ATM, Credit cards, E-Banking)	2	
		Regional Rural banks,	2	
		Co-operative banking	2	
		Micro finance, priority sector lending	2	
		Indigenous banking	1	
		Role of NABARD	2	
		Development Financial institutions	2	
		SFCs, SIDBI		
		Unit III: Banker and customer, loans and advances		
		Banker and customer definition and their relationship types of customers and modes of operations, Procedure and precaution for opening an account	4	
Aug	11	Pass book and its features	1	
		Rights, duties and obligations of the payee banker (Lab work: Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc)	2 2	
		Promissory Note and Bills of Exchange and Cheque ,differences between them, types of crossing of cheques	3 2	
		Payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques responsibilities and liabilities of collecting banker Statutory protection to the collecting banker. (Lab work: Promissory notes, B/F, Crossed cheques-various modes)	1	

Sep	17	Types of loans and advances Principles of sound lending policies, credit appraisal of various forms, modes of creating charges- introduction, lien, pledge ,mortgage and hypothecation (Lab work: Documents required for sanction of loans and advances and the procedure) Unit IV. Financial Markets & Services: Indian Money Market- Characteristics, Structure, composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market ,MMMPs and DFHI) Problems and reforms in Indian money markets.	2 6 2 5 2	
Oct	7	(Lab work: formats of CD's, CP's, Treasury bills etc) Indian capital market-composition and growth of primary and secondary markets, differences in primary and secondary markets,	2 5	
Nov	15	Capital market reforms and NBFCs in capital markets; Stock Exchanges, BSE,NSE, OTCEI, on line trading SEBI (Lab work: Trends of Stock market index given in magazines/newspapers) Financial intermediaries and services: Merchant bankers, mutual funds, Leasing companies, Venture capital funds Forfeiting, Loan Syndication, Factoring, Custodial Services, Depository Services,, and Depository Participants	3 4 2 6	
Dec	14	(Lab work: forms, formats and Documentation procedure) Unit V : Types of Insurance and its regulation Life Insurance — Practical aspects of Life Insurance, procedure for issuing a life insurance policy issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals and claim - settlement. (Lab work: Formats of types of Insurance) Non Life Insurance- Types of products and scope of Fire Insurance, Marine Insurance; Health Insurance, Social Insurance and Rural Insurance	2 6 2 4	
Jan	6	Regulation of Insurance in India- Insurance Act, 1938 and IRDA 1999. ' (Lab work: Formats of types of Non Life Insurance) Revision classes Total	2 2 2 100	

Jyoti - Mehra

ACADEMIC ORGANISER-BUSINESS STATISTICS
B.COM II YEAR(2015-16)

MONTH	NO OF DAYS	TOPIC	NO OF DAYS	REVIEW
JUNE	16	UNIT I - INTRODUCTION TO STATISTICS MEANING DEFINITION IMPORTANCE LIMITATIONS COLL OF DATA, PRIMARY & SEONDARY DATA SAMPLING(RANDOM , NON RANDOM)- CENSUS SCHEDULE AND QUESTIONAIRE FREQUENCY DISTRIBUTION-TABULATION DIAGRAMATIC & GRAPHICAL PRESENTATION OF DATA	2 2 2 1 2 1 1 1 4	
JULY	20	UNIT II- MEASURES OF CENTRAL TENDENCY DEFINITION OBIS & CHARACTERISTICS OF MCT TYPES OF AVERAGES- ARITHMETIC, GEOMETRIC MEAN HARMONIC MEAN & PROPRIETIES MEDIAN, QUARTILES,DECILES, PERCENTILES	2 8 2 8	
AUGUST	14	MODE UNIT III-MEASURES OF DISPERSION & SKEWNESS DISPERSION-MNG,DEF,PROPERTIES-TYPES RANGE, QUARTILE DEVIATION, MEAN DEVIATION,	5 3 6	
SEP	20	STANDARD DEVIATION- COEFF OF VARIATION SKEWNESS - DEFINITION KARL PEARSON'S SKEWNESS BOWLEY'S SKEWNESS UNIT IV - MEASURES OF RELATION -INTRODUCTION	9 3 3 3 2	
OCT	9	CORRELATION - MEANING, USIS, TYPES OF CORRELATION KARL PEARSON'S CORRELATION COEFFICIENT	5 4	
NOV	19	REGRESSION ANALYSIS, MEANING, UTILITY COMPARISIO P/W CORRELATION & REGRESSION REGRESSION EQUATIONS INTERPRETATION OF REGRESSION COEFFICIENTS UNIT V- ANALYSIS OF TIME SERIES & INDEX NUMBERS TIME SERIES ANALYSIS; MEANING, UTILITY COMPONENTS OF TIME SERIES	2 1 2 2 7 5	
DEC	18	MEASUREMENT OF TREND & SEASONAL VARIATIONS UTILITY OF DECOMPOSITION OF TIME SERIES DECENTRALIZATION OF DATA	10 4 4	
JAN	9	INDEX NUMBERS; MEANING & IMPORTANCE PRICE INDEX NUMBERS, QUANTITY INDEX NUMBERS- TESTS OF ADEQUACY OF INDEX NUMBERS DEFATION OF INDEX NUMBERS COST OF INDEX NUMBERS-LIMITATIONS OF INDEX NUMBERS	2 4 2 1	
	125	TOTAL	125	

Corporate Accounting
IInd Year Honours
Academic Organiser for the year 2015-2016

Month	No of days	Topics	Required Hrs Theory	Lab Hrs	Review
June	16	Unit I: Valuation of Goodwill- Need and methods, Normal profit method, Super profit method, Capitalization method. Valuation of Shares- Need, Methods, Net asset method, Problems	12 4		
July	21	Valuation of Shares- Yield method, Fair value method. Problems Unit- II Final Accounts of Companies Holding companies- Provisions of AS- 21, Determining types of control, definition and requirements, meaning of holding and subsidiary company	7 10 3	1	
Aug	15	Basic rules for and preparation of Consolidation of Financial statements. <i>(Problems)</i> Unit IV Accounts of Electricity Companies (Double-account System) meaning of double –account system, features, difference with single account system. Revenue account , Net revenue account, Receipts and expenditure on capital account) and General balance sheet.	9 4	2	
Sept	21	Problems on Final accounts, Calculation of Capital base, reasonable return, Disposal of Surplus, replacement of Asset. Problems replacement of Asset, problems Life Insurance Companies – Preparation of final accounts Problems	8 10	3	
Oct	9	General Insurance Companies-Fire and Marine insurance, Problems.	9		
Nov	20	Unit –III Amalgamation- In the nature of merger and purchase, AS 14, calculation of purchase consideration, Accounting treatment in books of transferor and transferee.	18	2	
Dec	20	Internal reconstruction – Accounting treatment Unit V -Bank Accounts- Legal provisions and preparation of final accounts	5 12	1 2	
Jan	14	Liquidation of companies: Meaning, methods of winding up, contributories, order of payments, preferential payments, Statement of affairs and deficiency/surplus account, liquidators remuneration, Liquidators final statement of account, receiver for debenture holders, list B contributories, calls on contributories(including problems)	12	2	
	136	Total	123	13	

Academic Organiser, B.Com-II(HONS) 2015-2016
Banking , Financial Services & Insurance

Mon th	No of days	Name of the topic	Class es	Review
June	13	<p>Unit I Modern banking Systems and Types Of banks</p> <p>(A) Evolution and Origin_ of Banking, Banking systems Commercial banks, Credit Creation, Nationalization , Banking Sector Reforms , Bank as a Change Agent.</p> <p>(b) Innovations in banking</p>	2 1 2 1 1 2 1 3	
July	17	<p>(c) Central bank- Role of RBI as a Central Bank w.r.t its function as Banker to Government</p> <p>Lab: Prepare The Organizational structure of RBI and comparative analysis of different developmental financial institutions in India</p> <p>(d) Co-Operative Banking Institutions –RRBs-Exchange banks-Role and Function of Development Banks and Financial Institutions</p> <p>Unit 2: Indian Financial system and Financial services</p> <p>(a) Money Market : Instruments and Reforms in India. (b) Capital Market- Primary Market (introduction)</p>	4 7 5 1	
Aug	11	<p>(c) Capital Market-contd.. Book Building, Secondary Mkt –Reforms in India –Role of SEBI- National Depository System-Online stock Trading –Futures and Options</p> <p>Merchant Banking-Venture capital ,Mutual funds, Credit Rating Agencies- Factoring Services, Forfaiting ,Custodial Services- Leasing –Hire Purchasing</p> <p>(a) (Lab: Collection OF Formats of CD's, CP's, TB's etc, Trends of Stock market index given in News papers and magazines)</p>	6 4	
Sep	17	<p>Unit III: Banker and customer.</p> <p>(a) Banker and customer definition and their relationship, Special types of customers and Banking Ombudsman, (b) Negotiable Instruments : Types (Promissory Note and Bills of Exchange and Cheque), types of crossing of cheques, Payment of cheque and consequences of wrongful dishonor, responsibilities and liabilities of Paying and collecting banker .</p> <p>(c) loans and advances : Modes of Creating Charges (lien, pledge ,mortgage and hypothecation)</p> <p>Lab work: 1.Documents required for sanction of loans and advances and the procedure.</p>	5 6 5 1	

Month		Name of the topic		Review
Oct	7	2.Procedure for approaching Banking Ombudsman UnitIV : Introduction to Insurance Risks concept of risk, classification of risks, method of handling risks- Risk and Insurance-Meaning, nature, scope, advantages of insurance,	1 2 1 2 1	
Nov	15	UnitIV : Introduction to Insurance (continued) Principals of Insurance, Types of Insurance, Reinsurance. Evolution and Importance of Life insurance Liberalization of Insurance sector in India Entry of foreign Insurance companies- IRDA-organization functions and legislative measures. Lab :A case study of Insurance company having Tie up with foreign Insurance companies	2 3 1 2 2 1 2 2	
Dec	14	Unit V: Life Insurance and Non-Life Insurance Life Insurance-Meaning and Importance- Types of Plans-Procedures for issuing life Insurance policy, underwriting of insurance Issue of duplicate policies-nomination-surrender value- Policy loans assignment revivals claim settlements Non life insurance –Meaning and Importance Types- fire, marine ,motor ,health-Definition ,History, health Insurance in India ,Miscellaneous Insurance	1 2 1 2 2 3 3	
Jan	6	Lab : Collection and filling up of various Formatof life Insurance. A study of health Insurance Products in select Insurance companies Revision classes	2 4	

Lab1: Prepare The Organizational structure of RBI and comparative analysis of different developmental financial institutions in India

Lab2: Collection OF Formats of CD's, CP's, TB's etc , Trends of Stock market index given in News papers and magazines

Lab 3: 1.Documents required for sanction of loans and advances and the procedure.

Lab 4: A case study of Insurance company having Tie up with foreign Insurance companies

Lab 5 : Collection and filling up of various Formatof life Insurance. A study of health Insurance Products in select Insurance companies

**Organizer for Entrepreneurial Development and Business Ethics
for B.Com (Hons) Ilyr Academic Year 2015-2016**

MONTH	NO OF DAYS	TOPIC TO BE COVERED	REVIEW	SIGNATURE
June	13	Unit-I: Entrepreneur :Concept- functions and classifications of Entrepreneur- Characteristics- Nature & Significance of Entrepreneur Entrepreneur vs. professional manger Women Entrepreneur : Concept Lab work	3 2 3 3 1 1	
July	17	Development & Growth – problems &remedies- govt schemes. Practical work: case study Unit –II: Concept Of Entrepreneurship Entrepreneurial environment- paradigm shift in entrepreneurship – ED program Institutions for Entrepreneurship Development – Entrepreneurship Development in the other countries	2 2 2 2 3 2 2 1 1	
August	11	Entrepreneurship in the service institutions- Role of Consultancy Organizations- Role of Financial Institutions- role of Development Financial Institutions –	2 2 2 4 1	
September	17	Project Financing- Sources of Finance Unit-III: Project Management Concept of a project – Project Classification – Project Identification – Project Formulation Project Report –Project Design Project Appraisal – Profitability Appraisal Project Planning- social cost benefit analysis	3 3 3 3 3 2	
October	7	Financial analysis Practical work : preparation of project report	7	
November	15	Unit- IV: Small and Medium Enterprise Concept &Definition – characteristics- Objectives Between Small and Large Business – Selection Of Location Incentives &Subsidies - Export Possibilities Causes Of Industrial Sickness – Remedial	3 3 2 3 2	

		Measures – Govt Policy & Support Practical work : A Case Study	2	
December	14	<u>Unit –V: Introduction To Business Ethics</u> Ethics, Moral Values , Concepts Of Utilitarianism and Universalism Theory Of Rights, Theory Of Justice Law And Ethics – Ethics In Management – Business Standards and Values –Ethical Issues In IT & ITES Privacy , Accuracy , Accessibility Security Threats	2 2 2 2 2 3 1	
January	6	Cyber Crimes – Software Piracy & Hacking Internet Crimes & Computer Abuse , Ethics Intellectual Property Rights Case study viva	3 3	
February				
Total	100			

ACADEMIC ORGANISER – AUDITING FOR 2015-16
B.COM II (Honours) 4 Hours PER WEEK

Month	Scheduled hours	Topic to be covered	No. of class	Review of HOD/ Principal
June	13	Unit-I Introduction to auditing : Meaning, Definition, Objectives, Importance, Merits and Demerits, Book keeping, Accounting and Auditing, Types of Audit based on ownership, Based on Time, Based on objective Unit-II, Auditor and Audit Process: Engagement Letter , audit programme	2 4 1 1 1 4	
July	17	Audit Programme, Audit Note Book, Audit Working Papers, Audit Markings, Internal Check and Internal Audit Internal Control, Accounting Controls,	8 4 5	
August	11	Sampling in audit Qualifications and disqualifications, qualities, Appointment and reappointment, Remuneration and removals	2 3 4 2	
September	17	Rights and duties, Liabilities of auditor Unit-III Vouching: Vouching: Meaning – Vouching of cash transaction	4 6 7	
October	7	Vouching of trading transaction. Verification and valuation of assets and liabilities Meaning and differences between vouching, verification and valuation	3 4	
November	15	Audit of Financial Statements, Receipts, Payments, sales, purchases, Fixed Assets, Investments, Personal Ledger, Inventories, Capital and Reserves, Differences between vouching, verification and valuation,	8 1 6	
December	14	Unit IV Audit of Entities: Partnership firms, manufacturing and other companies, non-trading concerns. Audit report, contents, preparation and types Unit V Corporate Governance: History, Objectives and goals, issues CG codes, Cadbury Report, hampal Report and OECD Committee Recommendations, SOX Act- Corporate Governance in India, Development in 90s and 2000s’-	5 4 5	
January	6	Kumaramangalam Report legal and regulatory changes- introduction and modification of clause 49- CG in practice in India	6	
	100	Total	100	

BHAVAN'S VIVEKANANDA COLLEGE
DEPARTMENT OF COMMERCE
ORGANIZER FOR THE ACADEMIC YEAR 2015-16 (MONTHWISE)
B.Com III YEAR-COST ACCOUNTING

Year & Month	No of Days	Topic	Number of Classes	III A1	III A2
June	16	Unit I		15 Completed	15
		COST ACCOUNTING			
		Definitions, features, objectives	2		
		Functions, Scope	1		
		Advantages and limitations	1		
		Relationship b/w Cost & Financial Account	2		
		Methods and Techniques	1		
		Installation of Costing system	2		
			4		
		Cost concepts, Cost classification, preparation of cost sheet			
		Unit II			
MATERIAL COST		3	Completed		
Direct and Indirect material cost inventory control, stock levels.					
July	20	EOQ and ABC analysis	2	18 Completed	14 Completed till intro of labour
		Pricing issue of materials	7		
		Other problems	4		
		LABOUR COST			
		Direct and Indirect labour cost, Time keeping, time booking m	2		
		Methods of payment of wages	5		
		Price rate, time rate, incentive plans			
Differentails					
Aug	14	Contd. Labour cost statements (labour turnover also)	3		
		OVERHEADS			
		Features & Classification	3		
		Methods of allocation and apportionment of overheads (problems)	8		
Sep	20	Unit III			
		METHODS OF COSTING			
		Single/output costing - Proforma & problems	10		
		Job & Contract Costing	10		
Oct	9	Process costing	9		
Nov	19	Process costing	2		
		Operating Costing	9		
		Reconciliation of Cost and Financial Accounts	8		
Dec	18	Unit IV			
		Marginal Costing			
		Marginal Costing & absorption costing differences, Applications of marginal costing, problems	3		
			10		
		Unit V			
		Standard Costing	5		
Jan	9	Standard Costing	7		
		Revision	2		
		Total	125		

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

ORGANIZER FOR THE ACADEMIC YEAR 2015-16 (MONTHWISE)

B.Com III YEAR-COST & MANAGEMENT ACCOUNTING (HONORS)

Year & Month	No of Days	Topic	Number of Classes	III H
June	16	Unit I		
		Link bet FM,FA,CA& MA	1	
		Definitions,features,objectives	2	
		Cost concepts, Cost classification,	2	
		Functions, Scope	1	
		Advantages and limitations	1	
		MANAGEMENT ACCOUNTING		
		Definitions,features,objectives		
		Functions, Scope	2	
		Installation of MA and CA	2	
		Role of Management Accountant	1	
		Preparation of cost sheet	1	
		Unit II		
		MATERIAL COST		
Purchase ,Procedure	3			
July	20	Direct and Indirect material cost inventory control,stock levels and EOQ,	5	
		ABC technique	1	
		Pricing issue of materials	5	
		LABOUR COST		
		Direct and Indirect labour cost,Time keeping,time booking ,methods	3	
		labour turnover	1	
		Methods of payment of wages	4	
		Price rate, time rate, incentive plans		
		Differentials		
		OVERHEADS		
Features & Classification	1			
Aug	14	Methods of allocation and apportionment of overheads(problems)	8	
		Unit III		
		METHODS OF COSTING		
Sep	20	Cost sheet proforma , Tenders and Problems	6	
		Single/output costing- problems	4	
		Process costing	10	
Oct	9	Marginal Costing	6	
		Break Even Analysis and problems	7	
		Unit IV		
Nov	19	Financial Statement Analysis and Ratio Analysis		
		Uses and Limitations of Financial Statements , Types and Methods	2	
		Problems	7	
Dec	18	Ratio Analysis- meaning classification,Imp and Limitation	2	
		Liquidity,Profitability, Activity and Solvency Ratios-Problems	10	
		Unit V		
Jan	9+1	Funds Flow and Cash Flow		
		FFS .Uses and Limitations	2	
		Problems	16	
		Cash Flow Statements -As 3	10	
		Total	125+1	

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

ORGANIZER FOR THE ACADEMIC YEAR 2015-16 (MONTHWISE)

B.Com III YEAR-COST & MANAGEMENT ACCOUNTING

Year & Month	No of Days	Topic	Number of Classes	III B	III C	III D
June	16	Unit I		16 Unit I Completed Materials Started.	12 Unit I Completed Materials Started.	
		COST ACCOUNTING				
		Definitions, features, objectives	2			
		Functions, Scope	1			
		Advantages and limitations	1			
		MANAGEMENT ACCOUNTING				
		Definitions, features, objectives	2			
		Functions, Scope	1			
		Advantages and limitations	1			
		Relationship b/w Cost management & Financial Management	2			
		Cost concepts, Cost classification, preparation of cost sheet	2			
		Unit II				
MATERIAL COST						
Direct and Indirect material cost inventory control, stock levels and EOQ,	4		\$	\$		
July	20	ABC analysis	1	16 classes Mat. completed. Lab. contd.	17 classes Mat. completed. Lab. contd.	
		Pricing issue of materials	7			
		Other problems	4			
		LABOUR COST				
		Direct and Indirect labour cost, Time keeping, time booking methods	3			
		Methods of payment of wages	5			
		Price rate, time rate, incentive plans				
Differentials						
Aug	14	Contd. Labour cost statements (labour turnover also)	3	\$		
		OVERHEADS				
		Features & Classification	3			
		Methods of allocation and apportionment of overheads (problems)	8			
		Unit III				
Sep	20	METHODS OF COSTING				
		Single/output costing - Proforma & problems	10			
Oct	9	Job & Contract Costing	10			
		Process costing	9			
Nov	19	Process costing	5			
		Unit IV				
		COSTING TECHNIQUES FOR DECISION MAKING:				
Dec	18	Marginal Costing & absorption costing differences, applications of marginal costing	14			
		Budgetary control - meaning, importance, types of budgets, Budget problems	10			
Jan	9	Standard Costing	8			
		Standard Costing	2			
		Revision	7			
		Total	125			

**ACADEMIC ORGANISER FOR BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS
B.COM (HONS) III yr (2015-16) (4 classes per week)**

Month	No. of Teaching days	Name of the Topic	No. of classes	Review
June	13	UNIT - I Business environment-macro dimensions of business environment- economic Political, Social, technological, legal, ecological, cultural, demographic-changes and its impact on business-Indian perspective-global perspective UNIT -II Concepts of Economic Growth & Development	4 3 2 2 2	15 classes completed upto concepts on Economic growth & development
July	17	Concepts of Economic Growth & Development Factors influencing growth and development Development theories-Balanced Growth theory Unbalanced Growth Theory Stages of economic development Meaning, types of plans Planning Commission and National Development Council India's five year planning – Objectives-Achievements	1 2 2 2 2 2 2 2 2	13 classes completed upto India's five year plans.
August	11	UNIT - III New Economic policy Economic Reforms New Industrial policy MRTP Act Competition Law	3 3 2 2 1	13 classes completed Instruments of fiscal policy & problems.
Sept	17	Fiscal policy-Objectives and limitations Union Budget-Structure and importance of Union budget Monetary policy Deficit financing EXIM policy FEMA Meaning-Concepts of LPG Public Sector enterprises and reforms in public sector	3 3 2 1 2 2 2 2	9 classes completed upto reforms in public sector
Oct	7	Disinvestment policy-Cottage and small scale industries-KVIC UNIT - IV Meaning and importance of International Business (IB)	4 3	
Nov	15	Approaches to IB-factors affecting IB Theories of IB-Adam Smith's theory of Absolute advantage- Ricardo's theory of Comparative cost advantage- Hecksher Ohlin's theory of Factor endowments- Leontief Paradox-Vernon's International Product Life Cycle Theory- Porter's Theory of National Competitive advantage Reasons for Govt intervention-Forms of Trade	2 8	

		control-Tariff and non-tariff barriers-GATT Objectives of GATT- Dunkel's proposal Uruguay round-TRIMS, TRIPS	5	
Dec	14	WTO-Organization, structure-functions-dispute settlement mechanism-Dumping- India and WTO. UNIT V Different modes of entry-Exporting-Foreign production- Licensing, Franchising, Contract manufacturing, Assembly-Local production- Ownership strategies- Alliances, joint ventures	4 4	
		Balance of trade and Balance of payments- meaning-differences between BOT and BOP- components of Balance of payments- Disequilibrium in Balance of payments- Methods of correction of Disequilibrium	3 2	
		Foreign exchange-Convertibility of Indian Rupee and its implications	2	
		Foreign institutional investors (FII)	1	
Jan	6	Foreign institutional investors (FII)-Foreign Direct Investment(FDI)-costs and benefits of FDI Revision	4 2	
		TOTAL	100	

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

MRS. SREEMATH. R

ORGANIZER FOR THE ACADEMIC YEAR 2015-16

B.Com III YEAR (HONOURS)

MARKETING MANAGEMENT

Month & NO. of classes	Unit	Topic	Number of Classes	Lecturers review	H O D Review
Jun-13	I	Introduction to Marketing			
		Concepts of Marketing	2		
		Marketing Philosophies	2		
		Obj, Importance and Scope of Marketing	2		
		Profit & Non-profit organizations	1		
		Marketing Mix & Marketing Environment - Macro & Micro	6		
Jul-17	II	Consumer markets and buyer behaviour	6		
		Model of consumers market & buyer behaviour	2		
		Factors influencing buyer behaviour	2		
		Buyer decision process	2		
		Business buyer behaviour model	2		
		Factors influencing business buyer	2		
		Buying decision process	1		
Aug-11	II	Organizational buying, institutions & govt. markets			
		Cognitive dissonance	1		
		Market Segmentation - Levels of segmentation	1		
		Basis for segmentation consumer & business markets	1		
	III	Market targeting - Evaluation of market segments & selecting market segments	2		
		Positioning through the PLC			
		Differentiation - its tools			
Sep-17	III	Product life cycle	3		
		Positioning through PLC - Marketing strategies	3		
		Positioning strategies	2		
	IV	Marketing strategies - Leader, challenger, follower & nicher	1		
		Product management	4		
		New product development	3		
Product mix-Product line decision		2			
Brand decision	3				
Packing, labelling, pricing and selling price	2				
Oct-07	V	Promotion			
		Promotion mix	5		
		Communication process	2		
Advertising		4			
Sales		3			
Nov-15		Promotion			
		Public relations	4		
		Personal selling	2		
Dec-14		Direct marketing	2		
		Marketing channels - Roles & functions	9		
	Channel dynamics - Retailing, wholesaling & marketing logistics	5			
Jan-06	Marketing in 21 st century - Direct marketing, online marketing, network marketing & global	6			
	Total		100		

Department of Commerce
B.com (Computers) 3rd Year
E-COMMERCE 2015 - 2016

Month	Cls	Unit	Details	Periods	Signature HOD
June	13	Unit -I	<u>Unit-1 E-Business and E-Commerce</u>		
			E-Business and E-Commerce: Introduction, Potential Benefits.	3	
			Limitations Classifications, Impact of E-Commerce on Business models.	3	
			E-Commerce Applications: Entertainment, E-Marketing, E-Advertising.	3	
			<u>Assignment in Lab class</u>	4	
July	17	Unit - II	Unit-I Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, E-Shopping.	4	
			<u>Assignment in Lab class</u>	3	
			<u>Unit-2 Architecture Framework of E-Commerce</u>		
			Application Services, Brokerage and Data Management, Interface layers.	3	
			Secure messaging, Middleware services and network infrastructure.	4	
			<u>Assignments in Lab class</u>	3	
August	11	Unit -II	Security Protocols: Open systems interconnection (OSI), TCP/IP, FTP.	2	
			HTTP, SMTP, S-HTTP, SSL, NNTP, Messaging Protocols: Basic Mail Protocol, Security Enhanced Mail Protocol.	3	
			Web Security Issues, Encryption Techniques: Symmetric and Asymmetric	3	
			<u>Assignments in Lab class</u>	3	
September	17	Unit-III	<u>Unit -3 Consumer Oriented E-Commerce Applications</u>		
			Mercantile Process Model: Consumers Perspective and Merchant's Perspective.	4	
			Electronic Payment Systems: Advantages and risks of Electronic payment systems.	5	

			<u>Assignments in Lab class</u>	8
October	7	Unit-III	Types of Payment System (Credit Cards, E-Cash, Smart-Cards).	4
			<u>Assignments in Lab class</u>	3
			<u>Unit 4 Electronic Data Interchange.</u>	
			Electronic Data Interchange: Non EDI System, Partial EDI System,	3
November	15	Unit- IV	Fully Integrated EDI System, Prerequisites for EDI.	3
			Issues of EDI: Legal issues, Security issues, Privacy issues	5
			<u>Assignments in Lab class</u>	4
			<u>Unit 5 E-Marketing</u>	
			E-Marketing Techniques: Search Engines, Directories.	2
December	14	Unit-V	Registrations, Solicited targeted E-mails, Interactive sites.	4
			Banners, Advertising, Spam Mails, E-mail, Chain letters.	5
			<u>Assignments in Lab class</u>	3
			Applications of 5P's (Product, Price, Place, Promotion, People).	2
January	6	Unit -V	E-Advertising Techniques: Banners, Sponsorships, Portals, Online Coupons.	2
			<u>Assignments in Lab class</u>	2
Total	100			100

Department of Commerce
B.com (Computers) 3rd Year
Web Programming Academic Organizer 2015 - 2016

Month	Cls	Unit	Details	Periods	Signature HOD			
June	13	Unit -I	Unit-1 Programming in HTML					
			Classification of Tags-Use of Paried/Unpaired tags	3				
			Formatting Tags – Physical & Logical	3				
			Creation of Tables	2				
			Graphics in HTML Links- lists	2				
			Assignment in Lab class	3				
July	17	Unit -I	Forms and Frames inHTML	3				
			Web designing principles & issues.	1				
			Assignment in Lab class	3				
		Unit-2 Dynamic HTML		Unit - II		Meaning of dhtml- comparision on static&dynamic procedural & non procedural Programming in dhtml	3	
		Cascading style sheets , DOM,	4					
		Assignments in Lab class	3					
August	11	Unit -II	Dynamic changes like style, text, graphics, placements	3				
			creating multimedia effects with filters	3				
			different types of errors, runtime errors, system errors	2				
			Assignments in Lab	3				
September	17	Unit-III	Unit -3 VB Script					
			Introduction to Visual Basic Language	4				
			Introduction to scripting language	4				
			Introduction to VB script Features of VB script	4				
			Data types in VBS, Client side Programming.	5				
October	7	Unit-III	Conditional statements (if else if select case)	2				
			Loops Statements(For, While, While untill)	2				
			Lab Practicals	3				
November	15	Unit- IV	Unit 4 V.B.Script Cont..					
			Arrays – Singular Arrays, Multiple Array,	3				
			Array Handling Mechanism Examples.	3				
			Strings, Meaning , String Functions	3				
			Introduction to Functions	2				
			Assignments in Lab	4				
December	14	Unit -IV	Types of Functions (math, stats, time)	3				
			Data Validation Techniques Error Handling	4				
			Unit 5 Extensible Markup Language XML			Unit -IV	Introduction , Comparison of XML with other Web Designing Languages	2
			Creating XML Documents, XML Style sheets,XML DOM	2				
			Assignments in Lab	3				
			XML DTD Internat & External	2				
January	6	Unit -V	XML Schemas, XML DOM,Data Binding	2				
			Singular, Tabular. XML Queary Language	2				
Total	100			100				

Reg
ACADEMIC ORGANISER- MANAGEMENT ACCOUNTING 2015-16

Month	No.of teaching days	Name of the Topic	No.of classes required	Review HOD Principal
June	16	Unit-I Introduction-Definition and scope ,objectives, advantages and disadvantages of MA Management Accounting Vs. Financial Accounting and Cost Accounting Installation of management accounting system Role of Management Accountant-Controller Functions- Management Information System Unit-II Financial Statement Analysis: Meaning, advantages,limitations Types of financial statements Analysis Methods of financial statement analysis- Problems	2 2 2 1 1 4 1 1 2	
July	20	Methods of financial statement analysis- Problems Lab Work Unit-III Ratio Analysis: Meaning of Ratio Analysis,Advantages and limitations Classification of Ratios, Computation and interpretation of different ratios:Liquidity,profitability,turnover and solvency ratios Problems	10 5 1 1 3	
Aug	14	Problems of Ratio analysis	14	
Sep	20	Lab Work Unit-IV Funds Flow Analysis Funds Flow Statement-meaning,advantages,limitations and concept of FFS Funds Flow Statement problems	4 2 14	
Oct	9	Funds Flow Statement problems Lab Work	6 3	
Nov	19	Cash Flow Analysis- meaning, concept of CFS,differences between FFS and CFS Cash flow statement problems Lab work	1 1 15 2	
Dec	18	Unit -V Capital Budgeting Fundamentals and techniques of Capital Budgeting Problems	4 14	
Jan	9	Revision	9	
TOTAL	125		125	

COMP.

ACADEMIC ORGANISER- MANAGEMENT ACCOUNTING & CONTROL 2015-16 III YR

Month	No. of teaching days	Name of the Topic	No. of classes required	Review HOD Principal
June	16	Unit-I Introduction-Definition and scope ,objectives, advantages and disadvantages of MA Management Accounting Vs. Financial Accounting and Cost Accounting Installation of management accounting system Role of Management Accountant-Controller Functions- Management Information System Unit-II Financial Statement Analysis: Meaning, advantages, limitations Types of financial statements Analysis Methods of financial statement analysis- Problems	2 2 2 1 1 4 1 1 2	
July	20	Methods of financial statement analysis- Problems Lab Work Unit-III Ratio Analysis: Meaning of Ratio Analysis, Advantages and limitations Classification of Ratios, Computation and interpretation of different ratios: Liquidity, profitability, turnover and solvency ratios Problems	10 5 1 1 3	
Aug	14	Problems of Ratio analysis	14	
Sep	20	Lab Work Unit-IV Funds Flow Analysis Funds Flow Statement-meaning, advantages, limitations and concept of FFS Funds Flow Statement problems	4 2 14	
Oct	9	Funds Flow Statement problems Lab Work	6 3	
Nov	19	Cash Flow Analysis- meaning, concept of CFS, differences between FFS and CFS Cash flow statement problems Lab work	1 1 15 2	
Dec	18	Unit -V Budgets and Budgetary control Meaning-Organisation-Objectives Advantages & limitations Classification of budgets Problems	2 1 1 14	
Jan	9	Revision	9	
TOTAL	125		125	

ACADEMIC ORGANISER – AUDITING FOR 2015-16
B.COM III (REG & COMP) 4 Hours PER WEEK

Month	Schedule d hours	Topic to be covered	No. of class	Review of HOD/ Principal
June	13	Unit-I Introduction to auditing : Meaning, Definition, Objectives, Importance, Merits and Demerits, Book keeping, Accounting and Auditing, Types of Audit based on ownership, Based on Time, Based on objective Unit-II, Planning of audit and Control: Engagement Letter , audit programme .	2 4 1 2 4	
July	17	Audit Programme, Audit Note Book, Audit Working Papers, Audit Markings, Internal Check and Internal Audit Internal Control, Accounting Controls,	8 4 5	
August	11	Sampling in audit Qualifications and disqualifications, qualities, Appointment and reappointment, Remuneration and removals	2 3 4 2	
September	17	Rights and duties, Liabilities of auditor Unit-III Vouching and Audit of Financial Statement: Vouching: Meaning – Vouching of cash transaction	4 6 7	
October	7	Vouching of trading transaction. Verification and valuation of assets and liabilities Meaning and differences between vouching, verification and valuation	3 4	
November	15	Audit of Financial Statements, Receipts, Payments, sales, purchases, Fixed Assets, Investments, Personal Ledger, Inventories, Capital and Reserves, Differences between vouching, verification and valuation, investigation meaning-distinction between auditing and investigation, Types of Investigation	8 1 6	
December	14	Unit IV Audit of institutions, Partnership firms, manufacturing and other companies, non-trading concerns. Audit report, contents, preparation and types Unit V Business correspondence and report writing Basic principles, Business letters	 5 4 5	
January	6	Business Reports – Structure, Preparation of routine and Special reports	6	
	100	Total	100	

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

ORGANIZER FOR THE ACADEMIC YEAR 2015-16

Business Law

B.Com III YEAR (Reg & Comp)

MONTH	TOPIC	NO. OF CLASSES	III A1	III A2	III B	III C	III D
Jun-13	UNIT I CONTRACT ACT						
	Agreement & contract: Definition meaning						
	Essentials of valid contract, Types of contract	3					
	Offer & Acceptance: Definition-Essentials of valid offer & acceptance						
	Communication & revocation of offer & acceptance	5					
	Consideration: Definition and importance-Essentials of valid consideration-doctrine of 'Stranger to contract' and No						
	Consideration	4					
	Capacity to contract - special rules regarding minor's agreements	1					
Jul-17	Consent: Free consent, flaw in consent, coercion, undue influence, fraud	2					
	Free consent: Misrepresentation & mistake	1					
	LAB WORK	2					
	TEST	1					
	UNIT II DISCHARGE OF CONTRACT						
	Legality of objects & consideration Illegal & immoral agreements						
	Agreements opposed to public policy	2					
	Agreements expressly declared to be void-Wagering agreements	1					
Aug-11	Contingent contracts, Discharge of contracts-various modes of discharge of contract & performance of contracts	5					
	Breach of contract: Types-Remedies for a breach of contract	3					
	UNIT III SALE OF GOODS ACT						
	Contract of sale: Definition- features-definition of term goods, Types of goods	2					
	Rules of transfer of property in goods	1					
	Difference between sale and agreement to sell	1					
	Rights of unpaid seller	3					
Conditions & warranties meaning & distinction	3						

MONTH	TOPIC	NO. OF CLASSES	III A1	III A2	III B	III C	III D
Sep-17	Express condition & warranties	3					
	Sale by Non-owners- Auction sale	4					
	LAB WORK	3					
	TEST	1					
	UNIT IV CONSUMER PROTECTION ACT & INTELLECTUAL PROPERTY RIGHTS						
	Definition of terms Consumer, unfair trade practices, restrictive trade practices and complainant	3					
	Rights of consumers-Consumer protection councils consumer redressal agencies-penalties for violation. Intellectual property rights: Meaning-need and objectives						
	Meaning and terms of copy rights, patents, trade marks .	3					
	IT Act Aims and objectives, scope, cyber crimes and punishments for the offenders	7					
	UNIT V COMPANY LAW						
Introduction to AOA, MOA, Doctrine of Ultra vires and its effects	13						
Doctrine of constructive notice	2						
LAB WORK							
Dec-14	Management of companies: Directors-qualifications, disqualifications	3					
	Appointment, removal, rights & duties						
	Company meetings and resolutions-Appointment of company secretary	6					
	Winding up of companies: Various modes-compulsory winding up						
	Powers & duties of official liquidator-Members and creditors voluntary winding up-winding up subject to the supervision of the court-dissolution.	5					
Jan-06	Winding up of companies: Various modes-compulsory winding up	6					
	Total	100					

Sreemathi

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

ORGANIZER FOR THE ACADEMIC YEAR 2015-16

B.Com III YEAR (HONOURS)

MARKETING MANAGEMENT

Month & NO. of classes	Unit	Topic	Number of Classes	Lecturers review
Jun-13	I	Introduction to Marketing		
		Concepts of Marketing	2	
		Marketing Philosophies	2	
		Obj, Importance and Scope of Marketing	2	
		Profit & Non-profit organizations	1	
		Marketing Mix & Marketing Environment - Macro & N	6	
Jul-17	II	Consumer markets and buyer behaviour	6	
		Model of consumers market & buyer behaviour	2	
		Factors influencing buyer behaviour	2	
		Buyer decision process	2	
		Business buyer behaviour model	2	
		Factors influencing business buyer	2	
		Buying decision process	1	
		Organizational buying, institutions & govt. markets	1	
Aug-11	II	Cognitive dissonance	1	
		Market Segmentation - Levels of segmentation	1	
		Basis for segmentation consumer & business markets	1	
		Market targeting - Evaluation of market segments & selecting market segments	2	
	III	Positioning through the PLC		
		Differentiation - its tools		
		Product life cycle	3	
Sep-17	III	Positioning strategies	3	
		Marketing strategies - Leader, challenger, follower & nicher	2	
	IV	Product management	4	
		New product development	3	
		Product mix-Product line decision	2	
		Brand decision	3	
Packing, labelling, pricing and selling price	2			
Oct-07		Promotion		
		Promotion mix	5	
		Communication process	2	
		Advertising	4	
Nov-15	V	Sales	3	
		Promotion		
		Public relations	4	
		Personal selling	2	
		Direct marketing	2	
		Marketing channels - Roles & functions	9	

ELECTIVE –III: ACCOUNTANCY-I
Advanced Corporate Accounting
Academic Organiser for the year 2015-2016

Month	No of days	Topics	Required Hrs Theory	Lab Hrs	Review HOD/PRINCIPAL
June	16	Unit IV: Human resource Accounting : Definition, objectives, approaches, assumptions, advantages, limitations of HRA, HRA in India. Historical cost accounting, Replacement cost method, Opportunity Cost method(Theory only) Social Responsibility Accounting: Meaning , Nature of social responsibility	14 2		
July	19	Social Responsibility Accounting: Need, objectives, accounting concept and Indicators of social performance (Theory only) Unit V: Liquidation of companies: Meaning, methods of winding up, scope, contributories, order of payments, preferential payments, Statement of affairs and deficiency/surplus account, liquidators remuneration	10 8	1	
Aug	14	Liquidators final statement of account , Receiver for debenture holders, list B contributories, calls on contributories(including problems)	12	2	
Sept	19	Unit I: Accounts of Holding companies: Nature of holding companies- legal requirements for a holding company, provisions of AS 21, cancellation of investment account, minority interest, cost of acquiring control or goodwill/ capital reserve Preparation of Consolidated Balance sheet including preference share capital and debentures in subsidiary	18	1	
Oct	8	Preparation of Consolidated Balance sheet including preference share capital and debentures in subsidiary. Unit III lease accounting: Provisions of Accounting Standard 19, Meaning-steps to be followed by lessee and lessor,types of leases, , advantages and disadvantages.	2 5	1	
Nov	18	Financial lease – Features, methods of computing lease rentals.Journal entries and ledgers in books of lessee and lessor, Operating lease, Lease evaluation	16	2	
Dec	17	Lease evaluation. Unit II Accounts of Electricity Companies (Double-account System) Meaning of double account system, features, difference with single account system.Revenue account , Net revenue account, Receipts and expenditure on capital account and General balance sheet. Calculation of Capital base, reasonable return , Disposal of Surplus. Problems	5 11	1	
Jan	9	Calculation of Capital base, reasonable return , Disposal of Surplus , replacement of Asset,problems	7	2	
	120	Total	110	10	

**ACADEMIC ORGANISER FOR CORPORATE ACCOUNTING
B.COM III (REG/COMP) FOR THE YEAR 2015-16**

Month	No of Days	Month / Topics to be covered	No of hrs	Review by HOD/Principal
JUNE	16	Standards – Need and UNIT I Accounting importance – An overview of Indian Accounting Standards. Indian Accounting Standards Board Process of setting Accounting standards Compliance with Accounting Standards AS 1, AS 2, AS3, AS4, AS5, AS6, AS7, AS8, AS 10, AS 11, AS 12, AS 13, AS 14 Valuation of Goodwill - Need and methods – Normal Profit Method, Super Profits Method	3 8 5	
JULY	20	Super Profits Method – Capitalisation Valuation of shares - Need for Valuation - Methods of Valuation – Net assets method, Yield basis method, Fair value method	7 13	
AUG	14	UNIT II Company Final Accounts: .preparation of company final accounts Issue of bonus shares	10 4	
SEPT	20	Acquisition of business Profits prior to incorporation UNIT V Life insurance companies- preparation of Revenue Account Profit and loss account Balance sheet and valuation balance sheet General insurance companies Preparation of final accounts- with special reference to fire and marine insurance only	7 8 5	
OCT	09	General insurance companies Preparation of final accounts- with special reference to fire and marine insurance only UNIT - III Amalgamation – In the nature of merger and purchase (as per Accounting Standard 14) introduction calculation of purchase consideration	3 6	
NOV	19	UNIT - III Absorption & external reconstruction Internal reconstruction- accounting treatment	12 7	
DEC	18	UNIT IV Bank accounts: Books and registers to be maintained by banks, slip system of posting, ROB Schedule of advances , non performing assets Preparation of final accounts	18	
JAN	09	Revision Prefinal Practicals	4 5	
Total	125		125	

Organizer for Principle of Management for the Academic Year 2015-16 (Semester – II)

Month	No Of Hours Sem-2	Topic To Be Covered	Review
Dec	16	<p>UNIT-I: INTRODUCTION: Management: Introduction - Meaning - Features - Importance - Functions - Administration & Management – Definition of Manager - Functions of Manager - Role of Manager.</p> <p>UNIT-II: MANAGEMENT THEORY: Management Theory: Introduction - Classification - Classical Theory and Modern Management Theory - Frederick Winslow Taylor's Scientific Management</p>	3 2 3 4 4
Jan	13	<p>Principles of Scientific Management – Elements of Scientific Management – Peter F. Ducker-Max Weber - George Elton Mayo - Henry Fayol - Principles of Management - Functions of Management.</p> <p>UNIT-III: PLANNING: Planning: Definition - Characteristics - Objectives - Importance - Advantages - Steps / Process - Essentials - Limitations - Methods (Policy, Procedures, Methods and Rules).</p>	3 4 2 4
Feb	17	<p>UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP: Communication: Definition- Features Types - Process – Barriers Effective Communication Motivation: Meaning – Classification – Theories Motivation Techniques – Leadership: Definition - Qualities – Types - Theories.</p>	2 2 2 3 3 3
March	14	<p>UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY: Centralization: Introduction - Characteristics – Advantages and Limitations De-Centralization: Introduction – Characteristics - Advantages and Disadvantages Authority: Introduction - Characteristics – Sources Delegation of Authority: Importance - Advantages - Problems</p>	3 3 3 5
Total			60

DEPARTMENT OF C
FOREIGN TRADE BCOM II SEME
ACADEMIC ORGANI

MONTH	TOPIC	NO OF DAYS
Dec-16	UNIT-I: FOREIGN TRADE: Meaning and Definition - Types of Foreign Trade –documents used –commercial invoice –bills of lading /airway bill-marine insurance policy- and certificate –bills of exchange-consumer invoice-certificate of origin-inspection certificate –packing list	10
	UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS: Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes	6
Jan-13	- Remedies for Correcting Balance of Payments in International Trade	4
	UNIT-III: OBJECTIVE S OF INDIA'S TRADE POLICY: Importance and its Implementation - Exchange Control – Objectives - Exchange Rate - Adjustments	9
Feb-17	Devaluation – Revaluation - Depreciation of Currency	3
	UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC DEVELOPMENT : Growth - Significance of Foreign Trade – Merits - Demerits - Regional Economic Groupings – SAARC - ASEAN – BRICS - Free Trade Area-Custom Union - Common Markets-Economic Union - European Union	12
	UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS: IMF: Objectives	2
Mar-14	UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS: IMF: Objectives, Functions - World Bank: Objectives, Functions, Subsidiaries of World Bank – IMF Vs. IBRD – UNCTAD	12
	Introduction, Aims, Features – WTO: Introduction, Aims, Features. Revision	2
	TOTAL	60

(15-16)

Financial Accounting Semester I Academic

Month and No. of Days	Particulars	No. of Classes
July 21	UNIT I Introduction	1
	Meaning, Functions, Merits, Limitations	2
	Concepts and Conventions	2
	Accounting Branches, Accounting Systems	1
	Types of Accounts, Accounting Cycle	1
	Journal, Ledger	10
	Trial Balance	1
	UNIT II Subsidiary Books	3
Aug 17	Cash Book – Journal Proper	7
	UNIT III Bank Reconciliation Statement	1
	Comprehensive problems	9
Sep 21	UNIT IV Rectification of Errors, Meaning	1
	Types of Errors, Suspense Account	1
	Problems on Rectification of Errors	6
	Final Accounts, Meaning, Format	1
	Closing entries	1
	Problems on Final Accounts	11
Oct 16	Problems on Final accounts	1
	Depreciation, Causes, need, factors	
	Depreciation methods,	
	Provisions - Reserves	3
	Problems on Depreciation and provisions	8
	Revision	1
	Total	75

DEPARTMENT
MANAGERIAL ECONOMICS
ACADEMIC C

[2nd Semester ME] - Vinaya

MONTH	TOPIC	NO OF DAYS
19-Dec	UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: Characteristics of managerial economics –	2
	Nature and scope of managerial economics -	3
	Importance of managerial economics –	3
	Basic economic tools in managerial economics -	3
	managerial economist role and responsibility.	3
	UNIT-II: DEMAND FORECASTING: Demand estimations for major consumer durables and non-durable products	5
16-Jan	Demand forecasting techniques. UNIT-III: MARKET ANALYSIS: Definition of market – –	6
	Market structure (Perfect competition, Imperfect competition)	2
	Price determination	4
	Firms equilibrium in perfect competition	
	Monopoly	4

20-Feb	monopolistic,	4
	oligopoly,	3
	duopoly	2
	UNIT-IV: MACROECONOMICS FOR MANAGERS: National income – Concepts	2
	– Measurements of national income	4
	– Business cycle: Nature, Phases, Causes –	5
15-Mar	Inflation causes and control – Deflation and stagflation	5
	UNIT-V: WELFARE ECONOMICS: Introduction – General equilibrium of production and exchange	4
	Utility possibility frontier	3
	Social welfare function	3

(70)

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- IA₁ - Kalyani - 67
- IA₂ - Vinaya
- IA₃ - Kalyani
- IB - Khaleem
- IC - Khaleem
- ID - Neha
- IH₁ - Vinaya
- IH₂ - Jyoti

Total