

**ACADEMIC ORGANISER FOR CORPORATE ACCOUNTING
B.COM III (REG/COMP) FOR THE YEAR 2016 – 2017**

Month	No of days	Month/ Topics to be covered	No: of hrs	Review by HOD/Principal
JUNE	17	UNIT I Accounting standards - Need and importance – An overview of Indian Accounting Standards. Indian Accounting Standards Board, Process of setting Accounting standards compliance with Accounting standards. AS 1, AS 2, AS 3, AS 4, AS 5, AS 6, AS 7, AS 9, AS 10, AS 11, AS 12, AS 13, AS 14	3	
		Valuation of Goodwill: Need and methods – Normal profit Method, Super profits Method	8	
			6	
JULY	17	Super profits Method – Capitalization Method	2	
		Valuation of shares: Need for Valuation – Methods of valuation – Net assets method, Yield basis method, Fair value method	10	
		UNIT II Company Final Accounts: Introduction and problems	5	
AUG	18	UNIT II Company Final Accounts: Preparation of company final accounts (Lab work)	8	
		Issue of Bonus shares	2	
		Acquisition of Business	5	
			3	
SEPT	12+1	Profits Prior to Incorporation	4	
		UNIT V Life Insurance companies: Preparation of Revenue account and Balance Sheet	9	
OCT	6	Problems on Valuation Balance Sheet	3	
		General Insurance companies: Preparation of final accounts with special reference to Fire and Marine Insurance only.	3	
NOV	20	UNIT V Preparation of GIC final accounts	5	
		UNIT III Amalgamation – In the nature of merger and purchase (as per Accounting Standard 14) Calculation of Purchase Consideration, Absorption	15	
		Absorption & External Reconstruction	4	
DEC	17+1	Internal Reconstruction – Accounting treatment (Lab work)	7	
		UNIT IV Bank Accounts:	2	
		Books and registers to be maintained by banks, slip system of posting, ROB, Schedule of Advances, Non Performing Assets	5	
		Preparation of final accounts		
JAN	11	UNIT IV Preparation of final accounts	7	
		Lab work	4	
TOTAL	120		120	

ACADEMIC ORGANISER- MANAGEMENT ACCOUNTING 2016-17

Month	No.of teaching days	Name of the Topic	No.of classes required	Review HOD Principal
June	17	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 3	
July	17	Methods of financial statement analysis- Problems Lab Work Unit-III Ratio Analysis: Meaning of Ratio Analysis,Advantages and limitations Classification of Ratios,	10 4 1 2	
Aug	18	Computation and interpretation of different ratios:Liquidity,profitability,turnover and solvency ratios Problems	18	
Sep	12+1	Lab Work Unit-IV Funds Flow Analysis Funds Flow Statement-meaning,advantages,limitations and concept of FFS Funds Flow Statement problems	2 2 9	
Oct	6	Funds Flow Statement problems	6	
Nov	20	Lab Work Cash Flow Analysis- meaning,concept of CFS,differences between FFS and CFS Cash flow statement problems Lab work	2 1 1 15 1	
Dec	17+1	Unit –V Capital Budgeting Fundamentals and techniques of Capital Budgeting Problems Revision	14 4	
Jan	11	Revision	11	
TOTAL	120		120	

ACADEMIC ORGANISER- MANAGEMENT ACCOUNTING & CONTROL 2016-17

Month	No.of teaching days	Name of the Topic	No.of classes required	Review HOD Principal
June	17	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 3	
July	17	Methods of financial statement analysis- Problems Lab Work Unit-III Ratio Analysis: Meaning of Ratio Analysis,Advantages and limitations Classification of Ratios	10 4 1 2	
Aug	18	Computation and interpretation of different ratios:Liquidity,profitability,turnover and solvency ratios Problems	18	
Sep	12+1	Lab Work Unit-IV Funds Flow Analysis Funds Flow Statement-meaning,advantages,limitations and concept of FFS Funds Flow Statement problems	2 2 9	
Oct	6	Funds Flow Statement problems	6	
Nov	20	Lab Work Cash Flow Analysis- meaning,concept of CFS,differences between FFS and CFS Cash flow statement problems Lab work	2 1 1 15 1	
Dec	17+1	Unit –V Budgets and Budgetary control Meaning-Organisation-Objectives Advantages & limitations Classification of budgets Problems	2 1 1 14	
Jan	11	Revision	11	
TOTAL	120		120	

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

ORGANIZER FOR THE ACADEMIC YEAR 2016-17 (MONTHWISE)

B.Com III YEAR-COST ACCOUNTING

Year & Month	No of Days	Topic	Number of Classes	III A
June	17	Unit I		
		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	
		Cost concepts, Cost classification, preparation of cost sheet	4	
		Unit II		
		MATERIAL COST		
		Direct and Indirect material cost inventory control, stock levels.	4	
		Total	17	
July	17	EOQ and ABC analysis	2	
		Pricing issue of materials	5	
		Other problems	3	
		LABOUR COST		
		Direct and Indirect labour cost, Time keeping, time booking methods	2	
		Methods of payment of wages	5	
		Price rate, time rate, incentive plans		
Differentials				
Total	17			
Aug	18	Contd. Labour cost statements (labour turnover also)	2	
		OVERHEADS		
		Features & Classification	2	
		Methods of allocation and apportionment of overheads (problems)	8	
		Unit III Unit costing	6	
<u>52</u>		Total	18	
Sep	12	METHODS OF COSTING		
		Single/output costing - Proforma & problems	4	
		Job & Contract Costing	8	
<u>64</u>		TOTAL	12	
Oct	6	Contract costing	2	
		Process costing	4	
Nov	20	Process costing	8	
		Operating Costing	8	
		Reconciliation of Cost and Financial Accounts	4	
		<u>90</u>		TOTAL
Dec	17	Reconciliation of Cost and Financial Accounts	3	
		Unit IV		
		Marginal Costing		
		Marginal Costing & absorption costing differences,	1	
		Applications of marginal costing, problems	10	
		Unit V		
Standard Costing				
<u>107</u>		Total	17	
Jan	11	Standard Costing	9	
		Revision	2	
	118	Total	118	

BHAVAN'S VIVEKANANDA COLLEGE

DEPARTMENT OF COMMERCE

ORGANIZER FOR THE ACADEMIC YEAR 2016-17 (MONT)

B.Com III YEAR-COST & MANAGEMENT ACCOUNTING

Year & Month	No of Days	Topic	Number of Classes
June	17	Unit I	
		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
		ABC analysis	1
			17
		July	17
Other problems	4		
LABOUR COST			
Direct and Indirect labour cost, Time keeping, time booking methods	3		
Methods of payment of wages	3		
Price rate, time rate, incentive plans			
Differentials			
	17		

Year & Month	No of Days	Topic	Number of Classes
Aug	18	Contd. Labout cost statements (labour turnover also)	5
		OVERHEADS	
		Features & Classification	3
		Methods of allocation and apportionment of overheads(problems)	8
		Unit III-METHODS OF COSTING -UNIT COSTING	2
		52	18
Sep	12	Single/output costing - Proforma & problems	8
		Job & Contract Costing	4
	64		12
Oct	6	70 Contract costing	6
Nov	20	Process costing	12
		Unit IV	
		COSTING TECHNIQUES FOR DECISION MAKING:	
		90 Marginal Costing & absorption costing differences, applications of marginal costing	8
Dec	17		20
		Problems	8
	107	Budgetory control - meaning, importance, types of budgets, Budget problems	9
Jan	11		17
		118 Standard Costing	11
	118	Total	118

ACADEMIC ORGANISER – AUDITING FOR 2016-17
B.COM III (REG & COMP) 4 Hours PER WEEK

Month	Scheduled hours	Topic to be covered	No. of class	Review of HOD/ Principal
June	14	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	2 4 1 2	
		Unit-II Planning of audit and control: Engagement Letters, audit programme	5	
July	14	Audit Programme, Audit Note Book, Audit Working Papers, Audit Marking, Internal Check and Internal Audit Internal Control, Accounting Controls	8 4 2	
August	15	Sampling in audit	2	
		Qualifications and disqualifications, qualities, Appointment and reappointment, Remuneration and removals, Rights and duties	3 4 2 4	
September	9	Liabilities of auditors Unit-III Vouching and Audit of Financial Statement: Vouching: Meaning – Vouching of cash transaction	6 3	
October	5	Vouching of trading transaction	2	
		Verification and valuation of assets and liabilities	3	
November	16	Meaning and differences between vouching, verifications and valuation	2	
		Audit of Financial Statements, Receipts, Payments, Sales, purchases, Fixed Assets, Investments, Personal Ledgers, Inventories, capital and Reserves,	7	
		Difference between vouching, verification and valuation,	1	
		Investigation meaning-distinction between auditing and investigation, Types of investigation	6	
December	14	Unit-IV Audit of institutions, partnership firms, manufacturing and other companies, non-trading concerns Audit report, contents, preparation and types	5 5	
		Unit-V Business correspondence and report writing Basic principles, Business letters	4	
		Business Reports – Structure, Preparation of routine and special reports	6 3	
January	9			
	96	Total	96	

ELECTIVE –III: ACCOUNTANCY-I
Paper –I; Advanced Corporate Accounting
Advance Academic Organiser for the year 2016-2017

Month	No of days	Topics	Required Hrs Theory	Lab Hrs	Review HOD/PRINCIPAL
June	17	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, objectives,	14 3		
July	17	Social Responsibility Accounting: scope of social responsibility, Need for social accounting , Indicators of social performance, and Measurement of social cost benefit.(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,	9 8		
Aug	18	Liquidators final statement of account, receiver for debenture holders, list B contributories, calls on contributories(including problems) 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	12 4	2	
Sept	12+1	Preparation of Consolidated Balance sheet including preference share capital and debentures in subsidiary	11	2	
Oct	6	Unit III : Lease accounting: Meaning-steps to be followed by lessee and lessor,types of leases, provisions of Indian Accounting Standard 19, advantages and disadvantages, Financial lease , features.	6		
Nov	20	Financial lease -methods of computing lease rentals.Journal entries and ledgers in books of lessee and lessor, Operating lease, Lease evaluation.	18	2	
Dec	17+1	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	2	
Jan	11	Calculation of Capital base, reasonable return , Disposal of Surplus , replacement of Asset,problems	10	1	
	120	Total	111	9	



Bhavan's Vivekananda College of Science, Humanities & Commerce
Sainikpuri, Secunderabad – 94
Autonomous college – Affiliated to Osmania University
Accredited with 'A' Grade by NAAC

Business Law B.Com (Hons) III Year Organizer for the year 2016-17

SINo	Month & Days	Topic	Classes	Remarks
1	June 14+1	Unit I Indian Contract Act, 1872, Objects, Sources of Law Essential Elements of Valid Contract, Classification Offer and Acceptance Capacity of Parties, Consideration, Free Consent	1 1 4 0	
2	July 14+1	Lawful Object Lab Work Unit II Wager/Contingent Contracts Public Policy, Agreements opposed to public policy Performance of Contract Breach of Contract, Discharge of Contract Remedies for Breach of Contract	2 1 1 2 2 4 4	
3	Aug 15	Unit III Contract of Indemnity and Guarantee Bailment Contract of Agency	4 3 8	
4	Sept 9	Sale and Agreement to sell, Conditions and Warranties, Caveat Emptor Information Technology Act, 2006 Lab Work	3 1 4 1	
5	Oct 4	Unit IV Essential Commodities Act, 1955	4	
6	Nov 16	Consumer Protection Act, 1986 Lab Work Unit V Introduction to Companies Act, 1956	8 2 6	
7	Dec 14	Doctrine of Indoor Management, Constructive Notice Directors Meetings and Resolutions	3 6 5	
8	Jan 8	Prevention of Oppression and Mismanagement Winding Up Lab Work	2 5 1	
Total			96	

ACADEMIC ORGANISER FOR BUSINESS ENVIRONMENT AND INTERNATIONAL
B.COM (HONS) III yr (2016-17) (4 classes per week)

Month	No. of Teaching days	Name of the Topic	No. of classes	Re
June	14	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 3	14 class 6 con will thru 2-2 c
July	14	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 and achievements. Niti Ayog	2 2 1 2 2 2 2 1	14 class con ht the B C
August	15	UNIT – III New Economic policy Economic Reforms New Industrial policy MRTP Act Competition Law Fiscal policy-Objectives and limitations Union Budget-Structure and importance of Union budget Monetary policy	2 3 2 2 1 2 2 1	13 class later con New MK New
Sept	09	Monetary policy Deficit financing EXIM policy FEMA Meaning-Concepts of LPG Public Sector enterprises and reforms in public sector	2 1 2 2 1 1	07 class later imple pub
Oct	04	Public Sector enterprises and reforms in public sector Disinvestment policy Cottage and small scale industries-KVIC	1 1 2	
Nov	16	UNIT – IV Meaning and importance of International Business (IB) 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	2 2 8	

		Product Life Cycle Theory- Porter's Theory of National Competitive advantage	4	III H ₁
Dec	14	Reasons for Govt intervention-Forms of Trade control-Tariff and non-tariff barriers-GATT Objectives of GATT- Dunkel's proposal Uruguay round-TRIMS, TRIPS WTO-Organization, structure-functions-dispute settlement mechanism-Dumping- India and WTO.	3 3	
		UNIT V Different modes of entry-Exporting-Foreign production- Licensing, Franchising, Contract manufacturing, Assembly-Local production- Ownership strategies- Alliances, joint ventures	3	
		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	1 4	
Jan	08	Foreign exchange-Convertibility of Indian Rupee and its implications Foreign institutional investors (FII) Foreign Direct Investment(FDI)-costs and benefits of FDI Revision TOTAL	2 2 2 2 94	



Bhavan's Vivekananda College of Science, Humanities and Com
(Accredited with 'A' grade by NAAC)

HRM.

Academic organizer for 2016-17 for Human Resource Manage

B.Com III Year (HONS)

Month	No of Days	Topic to be covered	No of hours	C
June	15	Unit-I Introduction Meaning, definition, objectives, functions of HRM Structure of HR department and its relationship with other departments- Qualifications and qualities of HR Managers - Careers in HRM HRP- Meaning – Benefits Factors affecting Human Resource Plan Internal and External factors Process of HRP. Job Design Job Analysis – Process of Job Analysis Job Description – Job specification Job rotation – Job enlargement – Job enrichment Practical work: 1. Preparation of organizational chart for HR dept	4 2 4 5	
July	15	2.Preparation of Job Analysis form Unit II Recruitment, Selection, Placement and Induction Recruitment - Meaning - Objectives – Sources of recruitment – internal and External Selection – Meaning – procedure – tests - Types of tests – Interview – Types of Interview – Steps involved in interview process – Qualities of successful interviewer – Medical Examination – Reference checks Placement Induction – Importance of proper induction Practical work:Preparation of performance appraisal form	1 8 2 2 2	
Aug	15	Questionnaire for evaluating the effectiveness of training programme UNIT-III HRD HRD – Meaning – objectives Performance Appraisal – Meaning, purpose, Methods – process – Problems of Performance Appraisal Training and Development – Need for training – objectives and benefits of training– stages in training process – training methods (On the job and Off the job) –	1 2 6 6	
Sept	9	– stages in training process – training methods (On the job and Off the job) – Evaluation of training programmes – Difference between training and development Career planning – Counseling - Mentoring Practical Work: 1. Preparation of Model test paper 2. Model interview 3. Reference check letter 4. Induction Programme	3 2 4	
Oct	4	UNIT-IV Industrial Relations Industrial Relations: Meaning – importance – objectives of IR	4	

Nov	16	Factors affecting IR, HRM VS IR	3	C W U
		Trade Unions		
		Meaning, functions – Trade union Movement in India Problems of Trade Unions Outside political leadership Financial weakness Impact of globalization on Trade unions Measures to strengthen Trade union movement in India	7	
		Grievance Management		
		Meaning, characteristics, Causes of grievance	3	
		Need for grievance procedure	3	
Dec	14	Discipline	2	G W S U
		Meaning, objectives, red hot stove rule		
		Collective Bargaining and Workers participation in management		
		Practicals	1	
		Unit: V Compensation Management:		
		Job evaluation – concept – methods – advantages and problems	6	
		Employee remuneration – Wage concepts – Wage differentials –	3	
		Wage differentials –	3	
Jan	8	Wage theories – Reinforcement and	2	C C C
		expectancy theory – Equity theory – Factors affecting wage/salary	2	
		levels, Wage fixation in India, Fringe benefits	2	
		Practical Work: A case study on wage fixation procedure in any commercial organization	2	
Total	96		96	

ACADEMIC ORGANISER FOR FINANCIAL MANAGEMEN

B.COM – HONS. III.

(16-17)

No. of classes per week-5

Month	No. Of teaching days	Name of the topic	No. Of classes required	R
JUNE	17	UNIT-I. Objectives of FM. Scope and functions of FM Profit maximisation Vs. Wealth maximization Concept of risk and return Liquidity VS Profitability Portfolio Management -Time value of money Future value of single and multiple cash flow Capital budgeting theory	1 1 2 1 1 1 2 5 3	T C Co
JULY	17	Capital Budgeting-Evaluation Techniques UNIT-II Capital structure theories Concept & significance of Cost Of Capital	8 5 4	T C
AUG	18	Problems on Cost of capital Financial Leverage Operating Leverage EBIT-EPS Analysis UNIT-III Working capital management (Theory) Working capital management (Problems)	5 2 2 2 4 3	Co C
SEPT	12+1	<u>Working capital management (Problems)</u> Cash management, forecasting, budgeting Receivables Management Dividend Theories	3 5 2 3	
OCT	6	Investment – Types of Investment – Factors for Investment – Process of Investment – Investment Vs Speculation – Investment Vs Gambling	6	
NOV	20	- – Types of Risk (Systematic and Unsystematic) – Calculation of Risk and Return of Single Asset Exante and Expost. – Fundamental Analysis – Economy – Industry and Company Analysis. Technical Analysis – Relative Strength Index (RSI) –	3 6 5 6	
DEC	17+1	Moving Averages – Charts and Bars – Differences between Fundamental analysis and Technical Analysis. Unit V: Portfolio Management – Meaning – Construction – Return of Portfolio – Risk of Portfolio – Markowitz Model.	4 14	
JAN	11	Lab work Revision	5 6	
	120	TOTAL	120	

**BHAVAN'S VIVEKANADA COLLEGE
OF SCIENCE, HUMANITIES AND COMMERCE**
Accredited with 'A' grade by NAAC Autonomous College, Affiliated to OSMANIA UNIVERSITY

**ADVANCED ORGANISER- B.Com (Hons) III
COST AND MANAGEMENT ACCOUNTING 2016-17**

Month	No. of teaching days	Name of the Topic	No. of classes required	Review HOD Principal
June	16	Unit-I Introduction of Cost Accounting, Limitations of Financial Accounting Nature and scope of cost Accounting and Management Accounting – Cost Accounting vs Management Accounting vs Financial Accounting – Advantages and limitations of cost accounting – installation of costing system – cost concepts – classification of cost – Preparation of cost sheet. Introduction-Definition and scope Management Accounting-objectives, advantages, disadvantages Employment of Management Accounting Role of Management Accounting-Controller Functions-Installation of Management Accounting Systems	 2 2 2 2 1 1 2 1 1	
July	21	Unit-II : Elements of cost – Material cost - Direct and indirect material cost- Issue of materials of production - Pricing methods Problems Labor cost - Direct and - indirect labor cost – Methods of payment of wages – Incentive plans – Problems Over heads - Classification, allocation and apportionment of over heads Problems	 1 8 1 5 2 4	
Aug	19	Problems Unit-III Methods of costing: Single or output costing Test Job costing Process Costing, Joint Products and By products	 2 1 5 11	
Sep	12	Marginal Costing and Break Even Analysis	12	
Oct	4	Problems	4	
Nov	19	Unit-IV Financial Statement Analysis Meaning, advantages, limitations, types of statements Preparation and presentation of statements Ratio Analysis Meaning, Classification, Problems on Ratio Analysis	 1 9 9	
Dec	10	Unit-V Funds Flow and Cash flow Statements	10	
Jan	12	Unit-V Funds Flow and Cash flow Statements	12	

folders to be made.

Principles of Management - ACADEMIC ORGANIZATION

MONTH	NO OF DAYS	16-17 TOPIC TO BE COVERED	NO OF DAYS
November	13	UNIT-I: INTRODUCTION:	
		Management: Introduction - Meaning - Features - Importance - Functions - Administration & Management -	2
		Definition of Manager - Functions of Manager - Role of Manager	2
		UNIT-II: MANAGEMENT THEORY:	
		Management Theory: Introduction - Classification - Classical Theory and Modern Management Theory - Frederick Winslow Taylor's Scientific Management	4
			2
		Revision (Extra Class)	1
December	14	Principles of Scientific Management - Elements of Scientific Management - Peter F. Ducker-Max Weber - George Elton Mayo - Henry Fayol - Principles of Management - Functions of Management	3
			4
		UNIT-III: PLANNING:	
		Planning: Definition - Characteristics - Objectives - Importance - Advantages - Steps / Process - Essentials - Limitations - Methods (Policy, Procedures, Methods and Rules).	2
		Revision (Extra Class)	1
January	11	UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:	
		Communication: Definition- Features	2
		Types - Process - Barriers	3
		Effective Communication	1
		Motivation: Meaning - Classification - Theories	3
		Motivation Techniques -	1
February	11	Leadership: Definition - Qualities - Types - Theories	4
		AUTHORITY:	
		Centralization: Introduction - Characteristics - Advantages and Limitations	2
		De-Centralization: Introduction - Characteristics - Advantages and Disadvantages	2
		Authority: Introduction - Characteristics - Sources	3
March	3	Delegation of Authority: Importance - Advantages - Problems	3
		Revision	
	52	Total	52

Foreign Trade

ACADEM
B.COM (Res)

MONTH	NO OF DAYS	TOPIC TO BE COVERED	NO OF DAYS
November K.R.B 16/12/18	13	UNIT-I: INTRODUCTION:	13
		Foreign Trade: Meaning and Definition, Types, Documents	
		used, Commercial Invoice, Bills of Lading/ Airway Bill,	
		Marine Insurance Policy and Certificate, Bills of Exchange,	
		Consumer Invoice, Customs Invoice, Certificate of Origin,	
Inspection Certificate, Packing List			
December	13	UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:	9
		Introduction, Meaning, Components of BOT & BOP,	
		Concept of Disequilibrium, Causes, Remedies for	
		Correcting Balance of Payments in International Trade	4
		UNIT-III: INDIAN TRADE POLICY:	
Importance and its Implementation, Exchange Control, Objectives,			
January	11	Exchange Rate, Adjustments, Devaluation, Revaluation,	5
		Depreciation of Currency.	
		UNIT-IV: FOREIGN TRADE & ECONOMIC DEVELOPMENT:	6
		Growth, Significance of Foreign Trade, Merits, Demerits, Regional Economic Groupings,	
February	12	SAARC, ASEAN, BRICS, Free Trade Area, Common Markets, Economic Union, European Union.	6
		UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:	6
		IMF: Objectives, Functions, World Bank: Objectives, Functions, Subsidiaries of World Bank, IMF Vs. IBRD.	
March	3	UNCTAD: Introduction, Aims, Features, WTO: Introduction, Aims, Features, Agreements	3
	52	TOTAL	52

**DEPARTMENT OF COMMERCE
MANAGERIAL ECONOMICS BCOM II SEMESTER
ACADEMIC ORGANISATION**

16-17.

MONTH	TOPIC	NO OF DAYS	
NOV 15	UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: Characteristics of managerial economics – Nature and scope of managerial economics - Importance of managerial economics – Basic economic tools in managerial economics - managerial economist role and responsibility. UNIT-II: DEMAND FORECASTING: Demand estimations for major consumer durables and non-durable products –	 11 4	 11 4
DEC 16	Demand forecasting techniques. UNIT-III: MARKET ANALYSIS: Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination - Firms equilibrium in perfect competition, Monopoly.....	 7 2 4 3	 7 2 4 3
JAN 13	monopolistic, oligopoly, duopoly UNIT-IV: MACROECONOMICS FOR MANAGERS: National income – Concepts	 4 3 2+2 2	 4 3 2+2 2

FEB 14	– Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation. UNIT-V: WELFARE ECONOMICS: Introduction – General equilibrium of production and exchange	4 6 4
MARCH 7	– Utility possibility frontier – Social welfare function REVISION	5 2
	TOTAL	65

PRINCIPLES OF MARKETING
ACADAMIC ORGONISER MONTH WISE 2016-17 *Sem-I*

Month and classes	Topic	No of classes	R
June -7	<p>UNIT-I: INTRODUCTION: Meaning and Definition of Marketing – Scope – Evolution of Marketing Concept - Production concept - Product concept - Marketing Myopia – Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives - Role of Marketing in Economic Development –</p> <p>Marketing Mix –</p> <p>Direct Marketing -</p>	7	11
July-14	<p>Direct Marketing - Online Marketing Challenges and Opportunities - Marketing of Services.</p> <p>UNIT-II: MARKETING ENVIRONMENT: Micro Environment (Company – Suppliers – Marketing Intermediaries – Customers Competitors - Publics) –</p> <p>Macro Environment (Demographic – Economic – Natural – Technological – Political – Legal Consumer Protection Act 1986)</p>	3	11

	and Regulatory cultural - Social - International Marketing GATT & WTO.	
August-12	<p>UNIT-III: MARKETING SEGMENTATION: Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Concept, Bases, consumer and business Benefits, Requirement for Effective Segmentation, Market Segmentation Analysis for Consumer and Services - Product Positioning: Concepts, Bases.</p> <p>UNIT-IV: CONSUMER BEHAVIOUR: Consumer Behavior: Nature, Scope, Importance,</p>	11 1
September-14	<p>UNIT-IV: CONSUMER BEHAVIOUR: Consumer Behavior: Nature, Scope, Importance, Factors: Economic, psychological, Cultural, Social and Personal - Steps in consumer Decision Process -Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer - Industrial Markets - Reseller Market - Government Market - Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs. Consumer Behavior.</p> <p>UNIT-V: MARKET RESEARCH & ETHICAL DILEMMAS IN MARKETING: Market Research: Meaning and Definition - Marketing Research Process: Defining the Objectives of Research, Need, Designing the Research Project,.</p>	11 3
October-5	<p>Defining the-Objectives of Research, Need, Designing the Research Project, <i>data collection process, analyzing data, presenting result</i> <i>Scope of marketing ethics, ethical issues associated with marketing decisions</i></p>	5
	Total	52

ACADEMIC ORGANISER-FINANCIAL ACCOUNTING

B.COM I YEAR(REG/COMP/HONS)-2016-17

MONTH	NO OF DAYS	TOPIC TO BE COVERED	NO OF DAYS	REVIEW
June	9	Unit-I: INTRODUCTION: Meaning-definition-advantages-disadvantages. Accounting concepts-conventions	9	
July	17	Journal-ledger-trial balance. UNIT-II: Subsidiary books : Sales book –purchase book>Returns book- problems Cash book – simple and three column cash book-petty cash book-petty cash book – problems.	5 4 8	
August	15+1	UNIT-III: Bank Reconciliation Statement -reasons of difference - problems. UNIT-IV: Rectification of Errors -meaning –types – problems	10 6	
September	15+2	Rectification of Errors - problems FINAL ACCOUNTS -Meaning-format-adjustments-problems. UNIT-V: Depreciation -causes-need-methods	3 2 10 2	
October	5+1	UNIT-V: Depreciation - problems. provisions and reserve (theory only)	6	
		Total	65	

Sem I
BE - 1st yr.

DEPARTMENT OF COMMERCE
BUSINESS ECONOMICS BCOM I SEMESTER (COMP/REG/HON)
ACADEMIC ORGANISER -2016-17

MONTH	TOPIC	NO OF DAYS
JUNE 9	UNIT-I: INTRODUCTION: Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives – Reading of graphs concept of slope Law of Diminishing marginal utility	7 2
JULY 17 +1	Law of Equi-marginal utility. UNIT- II: MARKET - DEMAND ANALYSIS: Meaning – Function – Factors effecting demand -Types of Demand - Demand Curve - Law of Demand. Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand Factors influencing elasticity of demand - Importance of Elasticity of Demand	3 +1 14
AUG 15	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. UNIT-IV: PRODUCTION ANALYSIS: Concept of Production -Total Production - Marginal Production - Average Production	12 3
SEP 15 +1	Law of Variable Proportion - Law of Return to Scale - Is cost – Isoquants - Economies and Diseconomies of Scale. UNIT-V: COST FUNCTION ANALYSIS: Theory of Costs - Concepts of Cost - Short run and Long run cost curves	10 5 + 1
OCT 5 +2	Traditional and Modern Approaches - Break Even Analysis , Revision - 2	5
	TOTAL	61 + 4 = 65

BO ORGANIZER (SEM – I) 2016-17

Month	No. of teaching days	Name of the Topic	No. of classes required	Review HOD Principal
June	7	UNIT-I: FUNDAMENTAL CONCEPT: Concepts of Business, Trade, Industry & Commerce Features and Classification of Trade - Aids to Trade- Industry Classification.	2 3 2	
July	14	Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business. UNIT -II: FORMS OF ORGANISATION: Sole Proprietorship: Meaning - Features - Advantages - Limitations. Partnership: Meaning - Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner - Limited Liability Partnership	5 2 1 3 3	
Aug	12	Joint Hindu Family Business: Characteristics - Advantages - Limitations UNIT-III: JOINT STOCK COMPANY & PROMOTION: (AS PER COMPANIES ACT 2013) 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 - Formation of company	1 2 3 3 3	
Sep	12+ 2	Capital Subscribers - Capital Subscription - Types of Shares - Commencement of Business - UNIT IV:: JOINT STOCK COMPANY IMPORTANT DOCUMENTS: Memorandum of Association & its Clauses Articles of Association & its Contents - Prospectus & its Contents - Statement in Lieu of Prospectus- Organization Meaning - Principle of Internal Organization - Types of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization	3 2 2 2 3 2	
Oct	3+2	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. lab work	1 2 2	
TOTAL	52		52	

ACADEMIC ORGANISER-FINANCIAL ACCOUNTING-II

B.COM I YEAR(REG/COMP/HONS)-2016-17

MONTH	NO OF DAYS	TOPIC TO BE COVERED	NO OF DAYS	REVIEW
Nov 16	15	Unit-II: Accounts From Incomplete Records- Introduction, features ,ascertainment of profit, Statement of affairs, conversion method UNIT-III: Accounts of non-trading concern –features, Receipts and Payment a/c	3 9 3	
Dec 16	16	Income and expenditure a/c-problems UNIT-IV: Partnership Accounts-I Meaning- Partnership deed-capital –fixed, fluctuating	10 6	
Jan 17	13+1	Admission of a partner-Retirements and Death of partner	14	
Feb 17	14	UNIT-V: Partnership Accounts–II Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company. UNIT-I: Contemporary Issues In Accounting: Human Resource Accounting – Social Responsibility Accounting	12 2	
Mar 17	5+1	Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).	6	
		TOTAL	65	

ACADEMIC ORGANIZER for BANKING THEORY and PRACTICES
B Com(Reg,Comp & Hons) IInd yr (SEM –III) 2016-17 (No. of classes per week:4)

Month	No. of teaching days	Name of the Topic	No. of classes required	Review HOD Principal
June	14	UNIT-I: INTRODUCTION Origin and Growth of Banking in India Unit Vs Branch Banking Functions of Commercial Banks Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India, Priority sector lending- Innovations in banking.	2 2 2 3 2 3	
July	14	Ombudsman. UNIT -II: RESERVE BANK OF INDIA RBI Constitution-Organizational Structure-Management Objectives – Functions –Credit control measures. UNIT-III: TYPES OF BANKS Co-Operative Banks Regional Rural Banks National Bank for Agriculture and Rural Development (NABARD)	1 2 4 3 3 1	
Aug	12	National Bank for Agriculture and Rural Development (NABARD) SIDBI as a Development Bank. UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms General and Special Features of Relationship Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.	1 1 5 5	
Sep	12	UNIT V: NEGOTIABLE INSTRUMENTS Descriptions and their Special Features Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors. Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts. Rule in Clayton’s Case - Garnishee Order. Latest Trends in Deposit Mobilization.	2 4 4 1 1	
TOTAL	52		52	

Academic Organizer for B.Com II Yr (Hons & Reg) for Entrepreneurial

ED & Project - financing (16-17)

Review sh

MONTH	NO OF DAYS	TOPIC TO BE COVERED	REVIEW
June	14	<p>Unit-I: INTRODUCTION Entrepreneur: Evolution - Concept - Functions - Characteristics – Importance of Entrepreneur –Types of Entrepreneurs – Entrepreneurship - Entrepreneurial Competencies – Women Entrepreneurs in India – Opportunities & Challenges –Remedies - Entrepreneurship today</p>	<p>5 3 3 3</p>
July	14	<p>UNIT-II: ENTREPRENEURIAL DEVELOPMENT Entrepreneurial opportunities in India - Environment Scanning- Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & Innovation – Innovative process – Selection of the right opportunity. UNIT-V: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES: Meaning-definition- Entrepreneurship Development Programmes Policies of the Government for EDP</p>	<p>2 2 2 2 3 3</p>

August	12	<p>Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs</p> <p>Role of Consultancy Organizations: IDCs, TCOs – Role of Financial Institutions and Banks.</p> <p>UNIT-III: PROJECT: Project: Definition, characteristics, Types of projects , steps in identification of projects project life-cycle</p> <p>Project management: meaning, scope & importance, Role of project manager</p>	3 2 2 3 2
Sept	12	<p>UNIT IV : PROJECT FINANCING and MSME :</p> <p>Formulation of project financing</p> <p>Design - Planning and Appraisal</p> <p>Social Cost-Benefit Analysis</p> <p>Budget and Planning Financial Analysis & Project Financing –</p> <p>MSME – Government Policy and Support(new act of MSME 2005)</p>	2 3 3 2 2
Total	52		



Bharatiya Vidya
Bhavan

Bhavan's Vivekananda College of Science, Humanities and Commerce
(Accredited with 'A' grade by NAAC)

Academic organizer for 2016-17 for Human Resource Management
B.Com II Year (HONS)

Month	Working Days	Name of the Topic	No of Classes	Total
November	13	Unit-I Introduction		
		HRM : Meaning, Importance Objectives, Evolution of HRM Elton Mayo's Human Relation Theory HRM in India: Introductions Human Relations Movement Scope of HR in India Recent trends in HR in India Call centers and BPOs	1 1 1 1 1 1 1	7
November	13	Unit II HRPlanning and Job Analysis		
		Introduction – Need for HRP Process of HRP HRP System – Responsibility of HRP	1 2 3	6
December	13	Unit II	1	
		Job Analysis : Concept and meaning Process of J Analysis Job Descriptions Job Specifications Uses of Job Analysis	1 1 1 2	6
December	13	Unit III Procurement of HR	1	
		Introduction – Concept of Recruitment Factors affecting Recruitment Sources of recruitment – Traditional and Modern Methods Recruitment and Selection Policies Recruitment Practices in India: Private and Public Sector	2 2 1 1	7
January	11	Unit III	1	
		Concept of Selection: Selection Techniques	3	4
January	11	Unit IV Human Resource Development	1	

		Training and development- meaning- Importance Training needs identification Types and techniques of Training	1 1 4	7	30
February	11	Unit IV Human Resource Development Need and importance of Management Development Training evaluation UNIT-V Employee Performance Appraisal Concept and need of employee review Concept of employee appraisal Types of Appraisal Methods Individual evaluation Method	2 2 1 1 3 2	4 7	20
March	4	Multiple Person Evaluation Method 360 degree appraisal MBO	2 1 1	4	50
Total	52		52	52	

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ACADEMIC ORGANISER MONTH WISE – 2016-17

INCOME TAX – B.com II year Honors – IV SEMESTER

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required
NOV '16	16 (15+1)	UNIT -1 Capital Gains Introduction - Meaning –Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Indexed Cost of Acquisition — Problems on computation of capital gains. UNIT – II Income from other sources General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2)	2 1 1 1 8 3
DEC '16	14	UNIT –II Specific Incomes – Deductions u/s. 57 - Problems on computation on Income from Other Sources. UNIT-III CLUBBING AND AGGREGATION OF INCOME: Income of other persons included in the total income of Assessee – Clubbing Provisions, deemed incomes Revision	2 8 2 2
JAN '17	15 (13+2)	UNIT –III Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deduction from GTI u/s 80C to 80U (Problems) UNIT-IV Introduction to tax liability	4 9 2
FEB '17	15 (14+1)	UNIT-IV Computation of tax liability UNIT –V Assessment Procedure	9 6
MAR' 17	5	UNIT-V Income tax Authorities Revision	3 2
	65	TOTAL	65

*Some reviews
Extra taken
in
Review Month*

ACADEMIC ORGANISER for MANAGEMENT INFORMATION SYSTEM
 B COM (HONS) II nd year (SEM III) 2016-2017 (No. of Clas

Month	No. of Teaching Days	Name of the topic
June	13	Unit 1: An Overview of MIS Concept and definition of MIS. and MIS vs. Data Processing, MIS and Decision support System MIS & Information Resources Management End User Computing, MIS Structure Managerial Views of IS, Functions of Management Management Role, Levels of Management Unit 2: Foundation of Information System Introduction to Information System in Business Fundamentals of Information Systems and Solving Business Problems with Information System
July	13	Unit 2: Foundation of Information System Types of Information Systems Effectiveness and Efficiency Criteria in Information System Framework for IS and Sequence of development of IS Unit 3: Concept of Planning and Control Concept of Organisational Planning and Planning Process Computational Support for Planning Characteristic of Control Process
August	12	Unit 3: Concept of Planning and Control Nature of control in an organisation and IS Planning Determination of Information Requirements and Business System Planning End means Analysis and Organizingng the plans Unit 4 : Business Applications of Information Technology Internet and Electronic Commerce, Intranet Extranet and Enterprise Solutions Information System for Business Operations, Information System for Managerial Decisions Support
September	14	Unit 4 : Business Applications of Information Technology Information System for Strategic Advantage Unit 5 : Advanced Concepts In Information Systems ERP and Supply Chain Management Customer Relationship Management and Procurement Management System Analysis and Design and System Development Life Cycle, Prototyping and Project Management Cost Benefit Analysis and Detailed Design Implementation.
Total	52	

ACADEMIC ORGANISER MONTH WISE – 2016-17
INCOME TAX – B.com II year Honors – III SEMESTER

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required	B
JUNE'16	17	UNIT - 1		
		Introduction and overview of Direct Tax.	2	
		Definitions	1	
		Basic concepts	2	
		Incomes exempt from Tax	2	
		UNIT - II		
		Agricultural Income, Tests to determine and integration(problems)	5	6
		Residential Status of a person including problems	5	2
JULY '16	17	UNIT - III		
		Definition of Salary, Characteristics of salary	2	
		Salary u/s 17(1), Allowances u/s 17(3)(b), Perquisites u/s 17(2)	10	
		Essay problems	5	
AUGUST '16	15	Salaries- Essay problems and Profits in lieu of salary	8	
		UNIT - IV		
		House property theory & short problems	4	-1
		Problems of House property	3	yes
SEPTEMBER'16	16(15+1)	Problems on House Property	4	
		UNIT- V		
		Depreciation	2	H
		Profits and gains from Profession	3	H
		Business Income Computation	7	
	65	TOTAL	65	

od → 4 classes taken Extra
Je book, B.T.H.

1. N. Padmalata
2. Uma Baysder

B.S. (16-17.) (2nd & 3rd Hons)

ACADEMIC

MONTH	NO OF DAYS	TOPIC TO BE COVERED	NO OF DAYS	
	18	Origin and Development of Statistics – Definition -	2	C
		Importance and Scope - Limitations of Statistics -	2	
		Distrust of Statistics	1	
		Statistical Investigation: Planning of statistical investigation - Census and Sampling methods -	3	
		Collection of primary and secondary data - Statistical errors and approximation - classification and	3	
		Tabulation of data - Frequency distribution.	1	
		Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two	3	
		Dimensional Diagrams(Rectangles and Pie diagrams)		
		- Technique of Construction of Graphs - Graphs of		
		Frequency Distribution - Graphs of Time Series ,	3	
		Histograms		
		July	17	
Arithmetic Mean - Geometric Mean - Harmonic Mean	6			
- Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages – Properties, Uses and Limitations of different Averages	8			
			3	
August	15	UNIT-III: MEASURES OF DISPERSION:		C
		Measures of Dispersion: Significance - Characteristics	1	
		- Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation	5	
			6	
		UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS:	3	
September	15	Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis-Meaning – Raw Moments Central moments, Skewness and kurtosis using moments(Excluding Shepard's correction)	2	C
			5	
		UNIT-V: CORRELATION:		
		Meaning - Types - Correlation and Causation –	1	
		Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of	3	
		Coefficient of Correlation - Rank Difference Method -	2	
		Concurrent Deviation Method	2	
	65	Total	65	

**Academic Organiser For Advanced Accounting
B.COM III Sem (Reg/Comp) For The Year 2016 – 2017**

Month	No of days	Month/ Topics to be covered	No: of hrs	Review by HOD/Principal
JUNE	17	UNIT-I: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES: Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares at par, premium and discount, Prorata allotment – Forfeiture and Re-issue of Shares –	12	
		Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 Situations).	5	
JULY	17	UNIT-II: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES: Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss –Problems on Preparation of Statement of Profit and Loss & Balance Sheet.	12	
		Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.	5	
AUG	18	UNIT-III: VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)	10	
		Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.	8	
SEPT	15+5	UNIT-IV: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14): Amalgamation & Absorption: In the nature of merger and purchase as per AS 14, Methods and – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies including intercompany owings. (Excluding intercompany holdings).	14	
		UNIT-V: INTERNAL RECONSTRUCTION: Legal provisions, accounting treatment – Preparation of Balance sheet after reconstruction	6	
TOTAL	68+5		72	

Organizer for Business Ethics for the Academic Year 2016-2017

Month	No Of Hours Sem-4	Topic To Be Covered	Review
Nov	12+1	<p><u>UNIT I – INTRODUCTION TO BUSINESS ETHICS</u></p> <p>Meaning- Requirement of Ethics in Business - Need/Importance for ethics in business- Moral Vs. Ethics- Ethics Vs. Religion – Law Vs. Ethics</p> <p>Issues/ Dilemmas involved in Business ethics- How to handle ethical dilemmas in business- Benefits of Business Ethics.</p> <p><u>UNIT II- ETHICS AT WORKPLACE</u></p> <p>Meaning- Need- Importance- Role of individual morals and Standards in defining work place ethics- Factors influencing ethical behavior- Working with opposite gender</p>	<p>1</p> <p>1</p> <p>1</p> <p>2</p> <p>1</p> <p>1</p> <p>1</p> <p>2</p> <p>1</p> <p>2</p>
Dec	13	<p>issues involved in HRD- Ethical issues of individuals in work place- Guide lines for managing ethics in the work place.</p> <p><u>UNIT III- ETHICS IN ACCOUNTING AND FINANCE</u></p> <p>Meaning- Importance- fundamental principles of ethics in the context of Finance and Accounts Creating an ethical accounting environment- Reasons for unethical behavior- Threats faced by Finance and Accounting professional while working as a Auditor, Consultant or an Employee in an organization- Safe guards to counter/ Overcome threats-</p>	<p>2</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>2</p> <p>3</p>

		"Ethical conflict resolutions in the context of Finance and Accounting".		
Jan	10+1	<u>UNIT IV- ETHICS IN MARKETING AND CONSUMER PROTECTION</u> Meaning-Ethical issues involved in marketing- Need for ethical guidance- Competition Meaning- Definition – Consumer; Definition- Competition and consumer welfare Grey areas in marketing- consumer protection councils in India- Rights of the consumers- Consumer interest Vs. Public interest-	1 1 2 2 3 1 1	
Feb	11+1	Ethics in Advertisement <u>UNIT V-BUSINESS ETIQUETTES</u> Meaning- Importance of Etiquettes- Etiquettes in Business cards- Business Meetings- Board Meetings- Board meetings- Shareholders meetings- Employees in meetings- Press conferences in printing and electronic media Dining manners at Breakfast- Lunch and Dinner meetings- Behavior with foreign delegates- Manner of shake hand- Dress code – in working hours- Working days- Business meetings- Corporate culture functions-	1 5 5	
Mar ch	3	Etiquettes in Delivery of Speeches and addressing the people	3	
Tota l	52		52	

F8M (16-17)

ACADEMIC ORGANIS
B.COM II Y

MONTH	NO OF DAYS	TOPIC TO BE COVERED	NO OF DAYS	
November	13	UNIT-I: INTRODUCTION:	6	Total = 52
		Functions of Financial System, Constituents of Indian		
		Financial System, An Overview of Indian Financial System Role of Financial Institutions in Economic Development.		
		UNIT-II : FINANCIAL INSTITUTIONS: ALL INDIA DEVELOPMENT BANKS:	7	
		Functions of Development Banks: Industrial Finance		
		Corporation of India (IFCI), Industrial Development Bank of India (IDBI).		
December	13	Industrial Investment Bank of India Limited (IIBIL), Infrastructure Development Finance Company Limited (IDFC) –ICICI.	7	V C V
		UNIT-III: FINANCIAL INSTITUTIONS: STATE LEVEL DEVELOPMENT BANKS:	6	
		State Finance Corporations (SFCs): Objectives and Scope, Management, Financial Resources, Functions, Operations, Performance Appraisal and Problems.		
		State Industrial Development Corporations (SIDCs): Functions, Resources, Operations, Financial Assistance.		
January	11	UNIT-IV: MONEY MARKET:	2	V C
		Money Market: Definition, Features, Objectives, Importance, Compositions		
		Call Money Market: Operations, Transactions and Participants, Advantages and Drawbacks		
		Commercial Bills Market: Definition, Types of Bills, Operations in Bill Market, Importance of Bill Market, Discount Market, Acceptance Market, Drawbacks	9	
		Treasury, Types of Treasury Bills, Operations and Participants, Money Market Instruments, Structure of Indian Money Market, Recent Development in the Indian Money Market.		
		UNIT-V: CAPITAL MARKET:		
February	12	Capital Market: Meaning, Objectives, Importance, Functions-Structure of Indian Capital market-New Issue Market-Instruments-Security buy-Methods of Issue- Intermediaries-Secondary market-Characteristics and functions of stock exchanges-Listing of securities.	5	7
		Stock Exchanges in India-SEBI-Powers and functions- Primary and secondary market guidelines.	3	
March	3			
	52		Total	52

Business Statistics (16-17)

MONTH	NO OF DAYS	TOPIC TO BE COVERED	NO OF DAYS
November	15	Unit-I: REGRESSION Correlation Vs Regression Analysis Linear & Non-linear Regression Lines of Regression y on x Lines of Regression x on y Using Regression lines for prediction	2 6
		Unit-II: INDEX NUMBERS Meaning – Uses – Types Problems in the construction of Index numbers Methods of constructing Index numbers – Simple and Weighter Index Number (Laspeyre's – Paasche's – Marshall – Edgeworth)	7
December	16	Test of consistency of Index number Unit Test Time reversal Test – factor reversal test Circular Test Base Shifting Splicing and deflating of Index numbers	5
		UNIT-III: TIME SERIES Time Series Introduction Components Methods – Semi Averages Moving Averages	3
		Least square method (straight line method only) Shifting and conversion Utility of time series analysis	5 2
		UNIT-IV: PROBABILITY Probability: Introduction	1
January	13	Experiment – Event – Mutually Exclusive events Collectively Exhaustive Events Independent events – Simple and Compound events Basics of set Theory Remutation and Combination	3 3
		Approaches to Probability Classical – Empirical – Subjective – Axiomatic Theorems of Probability Addition – Multiplication Marginal and Baye's – Simple Problems	2 5
February	14	Theorems of Probability Simple Problems UNIT-V: THEORITICAL DISTRIBUTIONS Binomial Distribution – Utility Importance – Conditions – Constants	3 6
		Fitting of Binomial Distribution Poisson distribution – Utility Importance – Conditions – Constants Fitting of Normal Distribution	4 1
March	5 + 2 (Extra)	Utility – Importance – Central limit Theorem – features – Simple Numerical in Normal distribution	2
		Areas method only	5
65		Total	65

Corporate Accounting (6-1) Subject Review B.Com

Month	Topics	B.Co
NOV 15	<p>UNIT-II: ACCOUNTS OF BANKING COMPANIES Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.</p> <p>UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES: Introduction – Formats - Revenue Account - Balance Sheet</p>	
DEC 16	<p>Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund</p> <p>UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES. Preparation of final accounts of general insurance companies with special reference to Fire.</p>	
JAN 13	<p>Preparation of final accounts of general insurance companies of Marine Insurance</p> <p>UNIT-V: COMPANY LIQUIDATION: Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.</p>	
FEB 13	<p>Liquidator's Final Statement of Account</p> <p>UNIT-I: HOLDING COMPANIES – AS-21 Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013</p>	
MAR 05+03	<p>treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013</p> <p>Revision</p>	
62+3	Total	65

Department of Commerce
B.com(computers) 2 nd year

Fundamentals of C Language Organizer 2016-2017 Sem 3
Review Statement

Month	Details	Total Classes allotted
June 17	Unit-1 Introduction, History Importance,	4
	Basic Structure, Writing and executing Program	4
	Keywords, constants, variables	3
	Scope & life of variable, Reading and writing char & value	3
	Data types/ Storage classes, I/o operators	3
July 17	Unit -2 Operators , Expressions	3
	Type Conversion, Evaluation, sample programmes	3
	Conditional & loping stmt, if, else if swith Case	3
	While Loop, for Loop	3
	do while Loop - Sample programmes	3
	Jump Statements: Break , continue, Goto.	2
Aug 15	Unit -3 Arrays introduction, Defination,	3
	Declaration initalization, 1D arrays	3
	2D arrays, Dynamic arrays	3
	Strings Declaring/initalization,Reading Writing Functions	3
	sample programmes	3
Sep 15	Unit -4 Functions Built in (maths, char, date& time)	2
	User defined functions:elements,Return values	2
	declaring calling, Defining a Function	2
	recursive functions	2
	Unit -5 Structure Declaration Accessing variable	2
	struct & array with struct, Unions, Pointers	2
	passing parameters to functions, Enumerated Data type.	3 + 1
Total Classes		65