

VICTORIA INSTITUTION (COLLEGE)
DEPARTMENT OF COMMERCE
LESSON PLAN OF PART (1+1+1 SYSTEM)

Academic session: 2018-19

NAME – DR. CHHOTELAL CHOUHAN

DESIGNATION: ASSISTANT PROFESSOR IN DEPARTMENT OF COMMERCE

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.1 HA FINANCIAL ACCOUNTING – III	1	INVESTMENT ACCOUNTS: MAINTENANCE OF INVESTMENT LEDGER; PREPARATION OF INVESTMENT ACCOUNT (TRANSACTION WITH BROKERAGE, STT, CUM & EX-INTEREST), VALUATION OF INVESTMENT UNDER FIFO AND AVERAGE METHOD; INVESTMENT ACCOUNT FOR SHARES (WITH RIGHT SHARES, BONUS SHARES AND SALE OF RIGHT). RELEVANT ACCOUNTING STANDARD.	6	JULY TO PRE PUJA
		2	BUSINESS ACQUISITION AND CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY : PROFIT/ LOSS PRIOR TO INCORPORATION; ACCOUNTING FOR ACQUISITION OF BUSINESS. CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY – WITH AND WITHOUT SAME SET OF BOOKS AMALGAMATION OF FIRMS, ACCOUNTING IN THE BOOKS TRANSFEROR AND TRANSFEREE FIRM.	10	
	3.4HA FINANCIAL MANAGEMENT	4	LEVERAGE AND CAPITAL STRUCTURE THEORIES : LEVERAGE- BUSINESS RISK AND FINANCIAL RISK - OPERATING AND FINANCIAL LEVERAGE, TRADING ON EQUITY CAPITAL STRUCTURE DECISIONS - CAPITAL STRUCTURE PATTERNS, DESIGNING OPTIMUM CAPITAL STRUCTURE, CONSTRAINTS, VARIOUS CAPITAL STRUCTURE THEORIES.	10	
	3.5HA PROJECT WORK	1	PROJECT WORK	15	
			VALUATION OF GOODWILL – VALUATION USING DIFFERENT METHODS, I.E., AVERAGE	10	POST PUJA TO

	3.1 HA FINANCIAL ACCOUNTING – III		PROFIT, SUPER PROFIT, CAPITALISATION AND ANNUITY. VALUATION OF SHARES – VALUATION USING DIFFERENT METHODS: INTRINSIC, EARNINGS, DIVIDEND YIELD, EARNINGS- PRICE, CUM-DIV AND EX-DIV, MAJORITY AND MINORITY VIEW AND FAIR VALUE		WINTER VACATION
	3.4HA FINANCIAL MANAGEMENT	9	DIVIDEND DECISIONS f MEANING, NATURE AND TYPES OF DIVIDEND f SOME DIVIDEND POLICIES AND FORMULATING A DIVIDEND POLICY f DIVIDEND THEORIES: WALTER’S MODEL, GORDON’S MODEL, MODIGLIANI AND MILLER: IRRELEVANCY THEORY	10	
	3.5HA PROJECT WORK	1	PROJECT WORK	10	
	3.1 HA FINANCIAL ACCOUNTING – III	5	CASH FLOW STATEMENT MEANING, OBJECTIVES, DIFFERENCE WITH FUND FLOW STATEMENT; ACTIVITY CLASSIFICATION AND PREPARATION AND PRESENTATION AS PER AS-3	10	POST WINTER VACATION TO TEST EXAMINATION
	3.4HA FINANCIAL MANAGEMENT	10	FINANCIAL CONTROL CONCEPT, OBJECTIVES AND STEPS, MAJOR TOOLS OF FINANCIAL CONTROL, ADVANTAGES AND LIMITATIONS OF FINANCIAL CONTROL SYSTEM.	10	
	3.5HA PROJECT WORK	1	PROJECT WORK	10	

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
	3.1 GA FINANCIAL ACCOUNTING – III	2	COMPANY MERGER AND RECONSTRUCTION: AMALGAMATION, ABSORPTION AND RECONSTRUCTION– MEANING; RELEVANT STANDARD AND MEANING OF DIFFERENT TERMS, ACCOUNTING IN THE BOOKS OF TRANSFEROR COMPANY. ACCOUNTING IN THE BOOKS OF TRANSFEREE (AMALGAMATION IN THE NATURE OF PURCHASE ONLY); INTERCOMPANY TRANSACTIONS AND ELIMINATION OF COMMON DEBTORS & CREDITORS ONLY. (EXCLUDING INTER-COMPANY SHARE HOLDING). PREPARATION OF BALANCE SHEET. INTERNAL RECONSTRUCTION – MEANING, PROVISIONS AND ACCOUNTING, PREPARATION OF BALANCE SHEET AFTER	16	JULY TO PRE

3			RECONSTRUCTION		PUJA
		3	INTRODUCTION TO ACCOUNTING STANDARD FINANCIAL ACCOUNTING STANDARDS: CONCEPT, BENEFITS, PROCEDURE FOR ISSUING ACCOUNTING STANDARDS IN INDIA. SALIENT FEATURES OF ACCOUNTING STANDARD (AS): 1 (ICAI). IFRS (CONCEPT ONLY).	9	
	3.2GA COST AND MANAGEMENT ACCOUNTING-II	1	SERVICE COSTING AND OUTPUT COSTING:- INTRODUCTION; MOTOR TRANSPORT COSTING, STAFF CANTEEN COSTING, HOSPITAL COSTING, BOILER HOUSE COSTING.	10	
		2	PROCESS COSTING: MEANING, FEATURES, PROCESS VS JOB COSTING, PRINCIPLES OF COST ASCERTAINMENT FOR MATERIALS, LABOUR & OVERHEAD. NORMAL LOSS, ABNORMAL LOSS AND GAIN AND PREPARATION OF PROCESS ACCOUNTS.	10	
	3.3GA FINANCIAL MANAGEMENT	4	LEVERAGE AND CAPITAL STRUCTURE THEORIES : LEVERAGE- BUSINESS RISK AND FINANCIAL RISK - OPERATING AND FINANCIAL LEVERAGE, TRADING ON EQUITY CAPITAL STRUCTURE DECISIONS - CAPITAL STRUCTURE PATTERNS, DESIGNING OPTIMUM CAPITAL STRUCTURE, CONSTRAINTS, VARIOUS CAPITAL STRUCTURE THEORIES.	10	POST PUJA TO WINTER
	3.1 GA FINANCIAL ACCOUNTING – III	1	HOLDING COMPANY: MEANING OF HOLDING COMPANY & SUBSIDIARY COMPANY; RELEVANT STANDARD; CONSOLIDATION OF BALANCE SHEETS OF PARENT & SUBSIDIARY (ONLY ONE); MINORITY INTEREST – BASIC PRINCIPLES AND PREPARATION OF CBS; CBS WITH LOSS BALANCE OF SUBSIDIARY TREATMENT FOR: REVALUATION OF ASSETS OF SUBSIDIARY, INTRAGROUP TRANSACTIONS, AND HOLDING OF EQUITY SHARES ONLY. (EXCLUDING SHARES ACQUIRED ON DIFFERENT DATES BY THE PARENT COMPANY, CHAIN AND CROSS HOLDING)	18	
	3.2GA COST AND MANAGEMENT	4	CVP ANALYSIS: INTRODUCTION; CVP ASSUMPTIONS AND USES; BREAK-EVEN ANALYSIS: BE POINT AND MARGIN OF SAFETY; GRAPHICAL PRESENTATION OF CVP RELATIONSHIP; PROFIT GRAPH	10	

	ACCOUNTING-II	7	STANDARD COSTING. STANDARD COSTS AND STANDARD COSTING; USES, & IMPORTANCE. DIFFERENCES WITH BUDGETARY CONTROL, PRELIMINARY STEPS. CLASSIFICATION OF STANDARDS. SETTING UP STANDARDS 65 FOR MATERIALS, LABOUR AND OVERHEADS. ANALYSIS AND COMPUTATION OF MATERIALS, LABOUR AND OVERHEAD COSTS VARIANCES.	10	VACATION
	3.3GA FINANCIAL MANAGEMENT	9	DIVIDEND DECISIONS f MEANING, NATURE AND TYPES OF DIVIDEND f SOME DIVIDEND POLICIES AND FORMULATING A DIVIDEND POLICY f DIVIDEND THEORIES: WALTER'S MODEL, GORDON'S MODEL, MODIGLIANI AND MILLER: IRRELEVANCY THEORY	10	
	3.1 GA FINANCIAL ACCOUNTING – III	3	INTRODUCTION TO FINANCIAL STATEMENTS : NATURE AND COMPONENT OF FINANCIAL STATEMENT; MEANING AND NEED FOR FSA, TRADITIONAL & MODERN APPROACHES TO FSA, PARTIES INTERESTED IN FSA. HISTORIC COST – ITS LIMITATION, CONCEPT OF FAIR VALUE. CAPITAL MAINTENANCE. • COMPARATIVE STATEMENT – MEANING, PREPARATION, USES, MERITS AND DEMERITS COMMON-SIZE STATEMENT - MEANING, PREPARATION, USES, MERITS AND DEMERITS	12	POST WINTER VACATION TO TEST EXAMINATION
	3.2GA COST AND MANAGEMENT ACCOUNTING-II	10	STATEMENT OF CHANGES IN FINANCIAL POSITION- MEANING OF CHANGES IN FINANCIAL POSITION; STATEMENT OF CHANGES IN FINANCIAL POSITION- WORKING CAPITAL BASIS, CASH BASIS, TOTAL RESOURCES BASIS. FUND FLOW AND CASH FLOW STATEMENTS AND AS-3 (SIMPLE TYPE)	10	
	3.3GA FINANCIAL MANAGEMENT	10	FINANCIAL CONTROL CONCEPT, OBJECTIVES AND STEPS, MAJOR TOOLS OF FINANCIAL CONTROL, ADVANTAGES AND LIMITATIONS OF FINANCIAL CONTROL SYSTEM.	10	

NAME – AMIT KUMAR DAS

DESIGNATION: SACT IN DEPARTMENT OF COMMERCE

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.1 HA FINANCIAL ACCOUNTING – III	3	COMPANY MERGER AND RECONSTRUCTION AMALGAMATION, ABSORPTION AND RECONSTRUCTION– MEANING; RELEVANT STANDARD AND MEANING OF DIFFERENT TERMS, ACCOUNTING IN THE BOOKS OF TRANSFEROR COMPANY. ACCOUNTING IN THE BOOKS OF TRANSFEREE (BOTH FOR AMALGAMATION IN THE NATURE OF MERGER AND OF PURCHASE); INTER-COMPANY TRANSACTIONS (INCLUDING INTER- COMPANY SHARE HOLDING). INTERNAL RECONSTRUCTION – MEANING, PROVISIONS AND ACCOUNTING, SURRENDER OF SHARES FOR REDISTRIBUTION; PREPARATION OF BALANCE SHEET AFTER RECONSTRUCTION	18	JULY TO PRE PUJA
		5	HOLDING COMPANY-MEANING OF HOLDING COMPANY & SUBSIDIARY COMPANY; RELEVANT STANDARD; CONSOLIDATION OF BALANCE SHEETS OF PARENT & SUBSIDIARY (ONLY ONE); MINORITY INTEREST – BASIC PRINCIPLES AND PREPARATION OF CBS; CBS WITH LOSS BALANCE OF SUBSIDIARY TREATMENT FOR: REVALUATION OF ASSETS OF SUBSIDIARY, INTRAGROUP TRANSACTIONS, HOLDING OF DIFFERENT SECURITIES. CONSIDERATION OF DIVIDEND PAID OR PROPOSED BY SUBSIDIARY IN CBS; BONUS SHARES ISSUED OR PROPOSED TO BE ISSUED BY SUBSIDIARY (EXCLUDING SHARES ACQUIRED ON DIFFERENT DATES BY THE PARENT COMPANY, CHAIN AND CROSS HOLDING)	16	
	3.1 HA FINANCIAL ACCOUNTING – III	1	INTRODUCTION TO ACCOUNTING THEORY CONCEPT OF ACCOUNTING THEORY; RELATION WITH PRACTICE; GAAP; CAPITAL – CAPITAL MAINTENANCE CONCEPTS, RELATION WITH INCOME; LIMITATIONS OF HISTORIC COST ACCOUNTING; INTRODUCTION TO FAIR VALUE	10	POST PUJA TO WINTER VACATION

			ACCOUNTING		
	3.1 HA FINANCIAL ACCOUNTING – III	4	FUND FLOW STATEMENT-CONCEPT OF FUND, MEANING, NATURE, VARIOUS SOURCES, ADVANTAGES & LIMITATIONS OF FUND FLOW STATEMENT AND ITS PREPARATION.	10	POST WINTER VACATION TO TEST EXAMINATION

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.1 GA FINANCIAL ACCOUNTING – III	3	COMPANY MERGER AND RECONSTRUCTION AMALGAMATION, ABSORPTION AND RECONSTRUCTION– MEANING; RELEVANT STANDARD AND MEANING OF DIFFERENT TERMS, ACCOUNTING IN THE BOOKS OF TRANSFEROR COMPANY. ACCOUNTING IN THE BOOKS OF TRANSFEREE (BOTH FOR AMALGAMATION IN THE NATURE OF MERGER AND OF PURCHASE); INTER-COMPANY TRANSACTIONS (INCLUDING INTER-COMPANY SHARE HOLDING). INTERNAL RECONSTRUCTION – MEANING, PROVISIONS AND ACCOUNTING, SURRENDER OF SHARES FOR REDISTRIBUTION; PREPARATION OF BALANCE SHEET AFTER RECONSTRUCTION	18	JULY TO PRE PUJA
		5	HOLDING COMPANY-MEANING OF HOLDING COMPANY & SUBSIDIARY COMPANY; RELEVANT STANDARD; CONSOLIDATION OF BALANCE SHEETS OF PARENT & SUBSIDIARY (ONLY ONE); MINORITY INTEREST – BASIC PRINCIPLES AND PREPARATION OF CBS; CBS WITH LOSS BALANCE OF SUBSIDIARY TREATMENT FOR: REVALUATION OF ASSETS OF SUBSIDIARY, INTRAGROUP TRANSACTIONS, HOLDING OF DIFFERENT SECURITIES. CONSIDERATION OF DIVIDEND PAID OR PROPOSED BY SUBSIDIARY IN CBS; BONUS SHARES ISSUED OR PROPOSED TO BE ISSUED BY SUBSIDIARY (EXCLUDING SHARES ACQUIRED ON DIFFERENT DATES BY THE PARENT COMPANY, CHAIN AND CROSS HOLDING)	16	
	3.1 GA FINANCIAL	1	INTRODUCTION TO ACCOUNTING THEORY CONCEPT OF ACCOUNTING THEORY; RELATION WITH PRACTICE; GAAP; CAPITAL –	10	POST PUJA TO WINTER

	ACCOUNTING – III		CAPITAL MAINTENANCE CONCEPTS, RELATION WITH INCOME; LIMITATIONS OF HISTORIC COST ACCOUNTING; INTRODUCTION TO FAIR VALUE ACCOUNTING		VACATION
	3.1 GA FINANCIAL ACCOUNTING – III	4	FUND FLOW STATEMENT-CONCEPT OF FUND, MEANING, NATURE, VARIOUS SOURCES, ADVANTAGES & LIMITATIONS OF FUND FLOW STATEMENT AND ITS PREPARATION.	10	POST WINTER VACATION TO TEST EXAMINATION

NAME – SHUBHASHMITA DE

DESIGNATION: SACT IN DEPARTMENT OF COMMERCE

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.2HA AUDITING	1	INTRODUCTION : DEFINITION-NATURE-SCOPE AND OBJECTIVES OF INDEPENDENT FINANCIAL AUDIT-LIMITATION. BASIC PRINCIPLES GOVERNING AN AUDIT-RELATION BETWEEN ACCOUNTING AND AUDITING. ERRORS AND FRAUD-CONCEPTS, MEANS OF DOING FRAUD, PURPOSE- CONDITIONS WHICH INCREASE THE RISK OF FRAUD AND ERROR-AUDITOR'S RESPONSIBILITY TOWARDS DETECTION AND REPORTING. CLASSIFICATION-OBJECTIVE WISE(INTERNAL AND INDEPENDENT FINANCIAL AUDIT), PERIODICITY WISE (PERIODICAL, CONTINUOUS, INTERIM, FINAL, LIMITED REVIEW) ORGANIZATION STRUCTURE WISE (STATUTORY, NON-STATUTORY), SPECIFIC MATTER WISE (COST, MANAGEMENT, TAX, SOCIAL, PROPRIETY, PERFORMANCE ETC.).	12	JULY TO PRE PUJA
		4	AUDIT SAMPLING AND ANALYTICAL PROCEDURE : CONCEPT, NEED, AND TYPES OF SAMPLING- SAMPLING RISK-STAGES IN AUDIT SAMPLING. TEST CHECKING-AUDITING IN DEPTH AND CUT-OFF CHECKING. ANALYTICAL PROCEDURE- NATURE AND APPLICATION OF ANALYTICAL PROCEDURE- TOOLS AND TECHNIQUES OF ANALYTICAL	8	

			PROCEDURE- EXTENT OF RELIANCE ON ANALYTICAL PROCEDURE- USE OF ANALYTICAL PROCEDURE FOR SUBSTANTIVE TESTING.		
	3.3 HA INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATIONS	1	FINANCIAL SYSTEM : MEANING AND SIGNIFICANCE; ROLE OF FINANCE IN AN ECONOMY, COMPONENTS (INSTRUMENTS, MARKETS, ETC.); KINDS OF FINANCE – RUDIMENTARY FINANCE, DIRECT AND INDIRECT FINANCE; ROLE OF FINANCIAL INTERMEDIARIES. THE STRUCTURE OF INDIAN FINANCIAL SYSTEM	5	
		2	MONEY AND INDIAN BANKING SYSTEM: FUNCTIONS; ALTERNATIVE MEASURES TO MONEY SUPPLY IN INDIA – THEIR DIFFERENT COMPONENTS; COMMERCIAL BANKS – IMPORTANCE AND FUNCTIONS; STRUCTURE OF COMMERCIAL BANKING SYSTEM IN INDIA; DISTINCTION BETWEEN COMMERCIAL AND CENTRAL BANK; CREDIT CREATION PROCESS OF COMMERCIAL BANKS; HIGH POWERED MONEY – MEANING AND USES – CONCEPT OF MONEY MULTIPLIER. THE RESERVE BANK OF INDIA: FUNCTIONS; INSTRUMENTS OF MONETARY AND CREDIT CONTROL, MAIN FEATURES OF MONETARY POLICY SINCE INDEPENDENCE.	15	
	3.4 HA FINANCIAL MANAGEMENT	2	BASIC CONCEPTS : TIME VALUE OF MONEY: COMPOUNDING AND DISCOUNTING TECHNIQUES- CONCEPTS OF ANNUITY AND PERPETUITY. • RISK-RETURN RELATIONSHIP FINANCIAL ENVIRONMENT IN WHICH A FIRM HAS TO OPERATE BASIC CONCEPTS TIME VALUE OF MONEY: COMPOUNDING AND DISCOUNTING TECHNIQUES- CONCEPTS OF ANNUITY AND PERPETUITY. RISK-RETURN RELATIONSHIP FINANCIAL ENVIRONMENT IN WHICH A FIRM HAS TO OPERATE	10	
		7	CAPITAL EXPENDITURE DECISIONS (1) : PURPOSE, OBJECTIVES & PROCESS, UNDERSTANDING DIFFERENT TYPES OF PROJECTS, TECHNIQUES OF DECISION	10	

			MAKING: NON-DISCOUNTED AND DISCOUNTED CASH FLOW APPROACHES - PAYBACK PERIOD METHOD, ACCOUNTING RATE OF RETURN		
	3.2HA AUDITING	2	AUDIT REPORT AND CERTIFICATE: DEFINITION-DISTINCTION BETWEEN REPORT AND CERTIFICATE- TYPES OF REPORTS/OPINION (CLEAN, QUALIFIED, DISCLAIMER, NEGATIVE AND PIECEMEAL) CONTENTS OF AUDIT REPORT(AS PER COMPANIES ACT AND STANDARDS ON AUDITING). TRUE AND FAIR VIEW (CONCEPT AND GUIDING FACTORS)- MATERIALITY(CONCEPTS AND RELEVANCE).	10	POST PUJA TO WINTER VACATION
		4	INVESTIGATION: MEANING, PURPOSE- DISTINCTION BETWEEN INVESTIGATION AND AUDITING APPROACH TO INVESTIGATION- TYPES OF INVESTIGATIONS. INVESTIGATIONS TO DETECT FRAUD, MISAPPROPRIATIONS AND DEFALCATIONS.	6	
	3.3 HA INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATIONS	5	INTEREST RATE STRUCTURE: MEANING – GROSS AND NET INTEREST RATE – THEIR DIFFERENCE, NOMINAL AND REAL INTEREST RATE – THEIR DIFFERENCE, DIFFERENTIAL INTEREST RATE, CAUSES OF VARIATION OF INTEREST RATE, RELATIONSHIP BETWEEN INTEREST RATE AND ECONOMIC PROGRESS, ADMINISTERED AND MARKET DETERMINED INTEREST RATE. RECENT CHANGES IN INTEREST STRUCTURE IN INDIA.	10	
		1	AN OVERVIEW OF FINANCIAL MARKETS IN INDIA	3	
	3.4 HA FINANCIAL MANAGEMENT	8	CAPITAL EXPENDITURE DECISIONS (2): NET PRESENT VALUE, PROFITABILITY INDEX, INTERNAL RATE OF RETURN, MODIFIED INTERNAL RATE OF RETURN, DISCOUNTED PAYBACK PERIOD. RANKING OF COMPETING PROJECTS, RANKING OF PROJECTS WITH UNEQUAL LIVES. CAPITAL RATIONING.	10	

	3.2HA AUDITING	5	OTHER THRUST AREAS: COST AUDIT- CONCEPTS, OBJECTIVES, ADVANTAGES, RELEVANT PROVISIONS OF COMP. ACT. MANAGEMENT AUDIT- TAX AUDIT- SYSTEMS AUDIT- SOCIAL AUDIT- ENVIRONMENT AUDIT ENERGY AUDIT - PEER REVIEW (CONCEPTS, OBJECTIVES AND REGULATORY REQUIREMENTS).	12	POST WINTER VACATION TO TEST EXAMINATION
	3.3 HA INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATIONS	5	FINANCIAL SERVICES MERCHANT BANKING-FUNCTIONS & ROLES, SEBI GUIDELINES, CREDIT RATING-CONCEPT & TYPES, FUNCTIONS & LIMITATIONS, PROFILE OF INDIAN RATING AGENCIES	10	

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.3GA FINANCIAL MANAGEMENT	2	BASIC CONCEPTS : TIME VALUE OF MONEY: COMPOUNDING AND DISCOUNTING TECHNIQUES- CONCEPTS OF ANNUITY AND PERPETUITY. RISK-RETURN RELATIONSHIP FINANCIAL ENVIRONMENT IN WHICH A FIRM HAS TO OPERATE BASIC CONCEPTS TIME VALUE OF MONEY: COMPOUNDING AND DISCOUNTING TECHNIQUES- CONCEPTS OF ANNUITY AND PERPETUITY. RISK-RETURN RELATIONSHIP FINANCIAL ENVIRONMENT IN WHICH A FIRM HAS TO OPERATE	10	JULY TO PRE PUJA
		7	CAPITAL EXPENDITURE DECISIONS (1) : PURPOSE, OBJECTIVES & PROCESS, UNDERSTANDING DIFFERENT TYPES OF PROJECTS, TECHNIQUES OF DECISION MAKING: NON-DISCOUNTED AND DISCOUNTED CASH FLOW APPROACHES - PAYBACK PERIOD METHOD, ACCOUNTING RATE OF RETURN	5	
	3.3GA FINANCIAL MANAGEMENT	7	CAPITAL EXPENDITURE DECISIONS (1) : PURPOSE, OBJECTIVES & PROCESS, UNDERSTANDING DIFFERENT TYPES OF PROJECTS, TECHNIQUES OF DECISION MAKING: NON-DISCOUNTED AND DISCOUNTED CASH FLOW APPROACHES - PAYBACK PERIOD METHOD, ACCOUNTING	5	POST PUJA TO WINTER VACATION

			RATE OF RETURN		
		8	CAPITAL EXPENDITURE DECISIONS (2): NET PRESENT VALUE, PROFITABILITY INDEX, INTERNAL RATE OF RETURN, MODIFIED INTERNAL RATE OF RETURN, DISCOUNTED PAYBACK PERIOD. RANKING OF COMPETING PROJECTS, RANKING OF PROJECTS WITH UNEQUAL LIVES. CAPITAL RATIONING.	5	
	3.3GA FINANCIAL MANAGEMENT	8	CAPITAL EXPENDITURE DECISIONS (2): NET PRESENT VALUE, PROFITABILITY INDEX, INTERNAL RATE OF RETURN, MODIFIED INTERNAL RATE OF RETURN, DISCOUNTED PAYBACK PERIOD. RANKING OF COMPETING PROJECTS, RANKING OF PROJECTS WITH UNEQUAL LIVES. CAPITAL RATIONING.	5	POST WINTER VACATION TO TEST EXAMINATION

NAME – MAHANANDA SENGUPTA

DESIGNATION: SACT IN DEPARTMENT OF COMMERCE

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.1HA FINANCIAL ACCOUNTING-III	2	INTRODUCTION TO FINANCIAL STATEMENTS: NATURE AND COMPONENT OF FINANCIAL STATEMENT; MEANING AND NEED FOR FSA, TRADITIONAL & MODERN APPROACHES TO FSA, PARTIES INTERESTED IN FSA. COMPARATIVE STATEMENT – MEANING, PREPARATION, USES, MERITS AND DEMERITS COMMON-SIZE STATEMENT - MEANING, PREPARATION, USES, MERITS AND DEMERITS TREND ANALYSIS - MEANING, DETERMINATION, USES, MERITS AND DEMERITS	12	
	3.2HA AUDITING	2	AUDITING PROCEDURE AND TECHNIQUES: AUDITING ENGAGEMENT-AUDIT PLANNING-AUDIT PROGRAMME. DOCUMENTATION-AUDIT WORKING PAPERS, OWNERSHIP AND CUSTODY OF WORKING PAPER AUDIT FILE(PERMANENT, CURRENT) – AUDIT NOTE BOOK- AUDIT MEMORANDUM. AUDIT EVIDENCE-CONCEPT, NEED, PROCEDURE	10	

			TO OBTAIN AUDIT EVIDENCE, SOURCES AND RELIABILITY, METHODS. PREPARATION BEFORE COMMENCEMENT OF A NEW AUDIT.		
		3	INTERNAL CONTROL AND INTERNAL AUDIT: INTERNAL CHECK-DEFINITION, OBJECTIVE, PREPARATION OF CHECK-LISTS. INTERNAL CONTROL-DEFINITION, OBJECTIVES, EVALUATION, INTERNAL CONTROL IN COMPUTERIZED ENVIRONMENT, ICQ AND ITS PREPARATION, COMPARISON WITH INTERNAL CHECK. INTERNAL AUDIT-DEFINITION, OBJECTIVES, REGULATORY REQUIREMENTS (COMPANIES ACT), RELIANCE BY STATUTORY AUDITOR ON INTERNAL AUDITOR'S WORK.	10	
	3.3HA INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATION	3	DEVELOPMENT BANKS: CONCEPT OF DEVELOPMENT BANK AND THEIR NEEDS IN INDIAN FINANCIAL SYSTEM – DIFFERENCE WITH COMMERCIAL BANKS – MAJOR DEVELOPMENT BANKS AND THEIR FUNCTIONS (IFCI, IDBI, ICICI, EXIM BANK, SIDBI, SFCS, NABARD)	10	
		4	OTHER FINANCIAL INSTITUTIONS: OTHER FINANCIAL INSTITUTIONS: INTRODUCTION; LIFE INSURANCE CORPORATION OF INDIA, GENERAL INSURANCE CORPORATION OF INDIA, UNIT TRUST OF INDIA	10	JULY TO PRE PUJA
	3.4HA FINANCIAL MANAGEMENT	1	INTRODUCTION : IMPORTANT FUNCTIONS OF FINANCIAL MANAGEMENT OBJECTIVES OF THE FIRM: PROFIT MAXIMISATION VS. VALUE MAXIMISATION ROLE OF CHIEF FINANCIAL OFFICER	10	
		3	SOURCES OF FINANCE AND COST OF CAPITAL DIFFERENT SOURCES OF FINANCE; LONG TERM AND SHORT TERM SOURCES COST OF CAPITAL: CONCEPT, RELEVANCE OF COST OF CAPITAL, SPECIFIC COSTS AND WEIGHTED AVERAGE COST, RATIONALE OF AFTER TAX WEIGHTED AVERAGE COST OF CAPITAL, MARGINAL COST OF CAPITAL	10	POST PUJA TO WINTER VACATION
	3.1HA FINANCIAL ACCOUNTING-III	3	ACCOUNTING RATIOS FOR FSA MEANING, OBJECTIVE, CLASSIFICATION OF ACCOUNTING RATIOS, ADVANTAGES & LIMITATIONS PREPARATION OF FINANCIAL STATEMENT AND STATEMENT OF PROPRIETOR'S FUND FROM THE GIVEN RATIOS. COMPUTATION, ANALYSIS AND INTERPRETATION OF IMPORTANT RATIOS	10	

			FOR MEASURING – LIQUIDITY, SOLVENCY, CAPITAL STRUCTURE, PROFITABILITY AND MANAGERIAL EFFECTIVENESS.		
	3.2HA AUDITING	5	AUDIT (VOUCHING AND VERIFICATION) OF DIFFERENT ITEMS VOUCHING- MEANING, OBJECTIVES-VOUCHING OF DIFFERENT ITEMS (RECEIPTS AND PAYMENTS RELATED). VERIFICATION – CONCEPT, OBJECTIVES – AUDIT OF SHARE CAPITAL, LOANS(SECURED AND UNSECURED), FIXED ASSETS (BUILDING, PLANT AND MACHINERY, LOANS AND ADVANCES, INVESTMENT, GOODWILL, COPY RIGHT, PATENT RIGHT INVENTORIES, DEBTORS), CREDITORS, PRELIMINARY EXPENDITURES , ETC.	10	
		1	COMPANY AUDIT : QUALIFICATION, DISQUALIFICATION, APPOINTMENT, REMOVAL, REMUNERATION OF AUDITORS. AUDIT CEILING-STATUS, POWER, DUTIES AND LIABILITIES OF AUDITORS. BRANCH AUDIT-JOINT AUDIT- SPECIAL AUDIT. MAINTENANCE OF BOOKS OF ACCOUNT. DIVISIBLE PROFIT, DIVIDEND AND DEPRECIATION (COMPANIES ACT, STANDARDS ON ACCOUNTING, LEGAL DECISIONS AND AUDITOR'S RESPONSIBILITY).	10	
	3.3HA INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATION	2	MONEY MARKET: CONCEPT, STRUCTURE OF INDIAN MONEY MARKET, ACCEPTANCE HOUSES, DISCOUNT HOUSES, CALL MONEY MARKET, RECENT TRENDS OF INDIAN MONEY MARKETS	10	
	3.4HA FINANCIAL MANAGEMENT	5	WORKING CAPITAL MANAGEMENT (1): INTRODUCTION; MEANING AND CONCEPT OF WORKING CAPITAL; MANAGEMENT OF WORKING CAPITAL AND ISSUES IN WORKING CAPITAL; ESTIMATING WORKING CAPITAL NEEDS; OPERATING OR WORKING CAPITAL CYCLE	10	
	3.1HA FINANCIAL ACCOUNTING-III	3	ACCOUNTING RATIOS FOR FSA MEANING, OBJECTIVE, CLASSIFICATION OF ACCOUNTING RATIOS, ADVANTAGES & LIMITATIONS PREPARATION OF FINANCIAL STATEMENT AND STATEMENT OF PROPRIETOR'S FUND FROM THE GIVEN RATIOS. COMPUTATION, ANALYSIS AND INTERPRETATION OF IMPORTANT RATIOS	8	POST WINTER VACATION TO TEST EXAMINATION

			FOR MEASURING – LIQUIDITY, SOLVENCY, CAPITAL STRUCTURE, PROFITABILITY AND MANAGERIAL EFFECTIVENESS.		
	3.2HA AUDITING	3	AUDIT OF DIFFERENT INSTITUTIONS: EDUCATIONAL INSTITUTIONS AND HOSPITAL	5	
	3.3HA INDIAN FINANCIAL SYSTEM AND FINANCIAL MARKET OPERATION	3	CAPITAL MARKET CONCEPT, SECURITY MARKET, PRIMARY & SECONDARY MARKETS-FUNCTIONS & ROLE, FUNCTIONARIES OF STOCK EXCHANGES- BROKERS, SUB- BROKERS, JOBBERS, CONSULTANTS, INSTITUTIONAL INVESTORS & NRIS	17	
	3.4HA FINANCIAL MANAGEMENT	6	WORKING CAPITAL MANAGEMENT (2) : VARIOUS SOURCES OF FINANCE TO MEET WORKING CAPITAL REQUIREMENTS FINANCING CURRENT ASSETS: STRATEGIES OF FINANCING (MATCHING, CONSERVATIVE, AND AGGRESSIVE POLICIES) BANK FINANCING: RECOMMENDATIONS OF TANDON COMMITTEE AND CHORE COMMITTEE MANAGEMENT OF COMPONENTS OF WORKING CAPITAL (AN INTRODUCTION ONLY)	10	

YEAR	PAPER	UNIT	TOPIC	NO. OF LECTURE	SESSION
3	3.2GA COST AND MANAGEMENT ACCOUNTING-II	3	PROCESS COSTING (2) INTER-PROCESS PROFIT- MEANING, ADVANTAGES AND DISADVANTAGES AND DETERMINATION OF STOCK VALUE FOR THE PURPOSE OF BALANCE SHEET. JOINT PRODUCTS AND BY PRODUCTS – CONCEPT OF JOINT PRODUCTS AND BY-PRODUCTS; APPORTIONMENT OF COMMON COSTS TO JOINT PRODUCTS, AND COSTING OF BY PRODUCTS.	10	JULY TO PRE PUJA
		5	MARGINAL COSTING AND MANAGEMENT DECISIONS - MARGINAL COSTING TECHNIQUES; MARGINAL COST AND PRODUCT PRICING; PRODUCT MIX AND MAKE OR BUY DECISIONS, SHUT DOWN DECISIONS (SIMPLE TYPE).	10	
	3.3GA FINANCIAL MANAGEMENT	1	INTRODUCTION : IMPORTANT FUNCTIONS OF FINANCIAL MANAGEMENT OBJECTIVES OF THE FIRM: PROFIT MAXIMISATION VS. VALUE MAXIMISATION ROLE OF CHIEF FINANCIAL OFFICER	10	

		3	SOURCES OF FINANCE AND COST OF CAPITAL DIFFERENT SOURCES OF FINANCE; LONG TERM AND SHORT TERM SOURCES COST OF CAPITAL: CONCEPT, RELEVANCE OF COST OF CAPITAL, SPECIFIC COSTS AND WEIGHTED AVERAGE COST, RATIONALE OF AFTER TAX WEIGHTED AVERAGE COST OF CAPITAL, MARGINAL COST OF CAPITAL	10	
	3.2GA COST AND MANAGEMENT ACCOUNTING-II	6	BUDGETARY CONTROL: BUDGET AND BUDGETARY CONTROL; THE BUDGET MANUAL, PRINCIPAL BUDGET FACTOR, PREPARATION AND MONITORING PROCEDURES, PREPARATION OF FUNCTIONAL BUDGETS FOR OPERATING AND NON OPERATING FUNCTIONS, CASH BUDGET, MASTER BUDGET, FLEXIBLE BUDGET, BUDGET VARIANCES.	10	POST PUJA TO WINTER VACATION
		8	FINANCIAL STATEMENT ANALYSIS (1) CONCEPT, OBJECTIVES, BENEFIT AND LIMITATIONS, OF FINANCIAL STATEMENT ANALYSIS; TOOLS OF ANALYSIS; VALUE ADDED STATEMENTS, ECONOMIC VALUE ADDED (ELEMENTARY LEVEL).	10	
	3.3GA FINANCIAL MANAGEMENT	5	WORKING CAPITAL MANAGEMENT (1): INTRODUCTION; MEANING AND CONCEPT OF WORKING CAPITAL; MANAGEMENT OF WORKING CAPITAL AND ISSUES IN WORKING CAPITAL; ESTIMATING WORKING CAPITAL NEEDS; OPERATING OR WORKING CAPITAL CYCLE	10	
	3.2GA COST AND MANAGEMENT ACCOUNTING-II	9	FINANCIAL STATEMENT ANALYSIS (2) RATIO ANALYSIS FOR PERFORMANCE EVALUATION AND FINANCIAL HEALTH; APPLICATION OF RATIO ANALYSIS IN DECISION MAKING; INTER-FIRM COMPARISON.	10	POST WINTER VACATION TO TEST EXAMINATION
	3.3GA FINANCIAL MANAGEMENT	6	WORKING CAPITAL MANAGEMENT (2) : VARIOUS SOURCES OF FINANCE TO MEET WORKING CAPITAL REQUIREMENTS FINANCING CURRENT ASSETS: STRATEGIES OF FINANCING (MATCHING, CONSERVATIVE, AND AGGRESSIVE POLICIES) BANK FINANCING: RECOMMENDATIONS OF TANDON COMMITTEE AND CHORE COMMITTEE F MANAGEMENT OF COMPONENTS OF WORKING CAPITAL (AN INTRODUCTION ONLY)	10	

**DEPARTMENT OF COMMERCE
LESSON PLAN OF SEMESTER**

**(CLC-DR. CHHOTELAL CHOUHAN, AKD-AMIT KUMAR DAS, SD-SHUBHASMITA DE, MSG-
MAHANANDA SENGUPTA, PG-PRITHA GHOSH, PRB-DR. PARAMITA ROY BISWAS, SB-
SIMANTI BANERJEE)**

SEMESTER	PROGRAMME	COURSE AND NAME OF THE PAPER	TOPIC	TEACHER	NO. OF HOURS
1	HONOURS	GE 1.1 Chg Microeconomics I & Statistics (50+50)	DEMAND AND CONSUMER BEHAVIOUR	PRB	15
			PRODUCTION AND COST	SB	10
			PERFECT COMPETITION	PRB	15
			FUNDAMENTALS	PG	8
			MEASURES OF CENTRAL TENDENCY	PG	8
			MEASURES OF DISPERSION	PG	8
			MOMENTS, SKEWNESS AND KURTOSIS	PG	8
			INTERPOLATION	PG	8
		CC 1.1 Chg BUSINESS LAWS	The Indian Contract Act, 1872	AKD	30
			The Sale of Goods Act, 1930	SD	10
			Partnership Laws	MSG	20
			The Negotiable Instruments Act 1881	SD	10
			Consumers Protection Act, 1986	MSG	10
		CC 1.2 Chg Principles of Management	Introduction	MSG	16
			Planning	SD	16
			Organizing	SD	16
			Directing and Staffing	MSG	16
			Motivation, Co-ordination and Control	SD	16
		CC 1.1 Ch FINANCIAL ACCOUNTING –I	Introduction	AKD	5
			CONCEPT FOR DETERMINATION OF BUSINESS INCOME	AKD	15
			INTRODUCTION TO ACCOUNTING STANDARD	AKD	10
			INTRODUCTION TO ACCOUNTING THEORY	CLC	15
			FINAL ACCOUNTS OF TRADING CONCERN	CLC	12
			FINANCIAL STATEMENTS FROM INCOMPLETE RECORDS AND OF NPO	AKD	6
			ACCOUNTING FOR SPECIAL SALES TRANSACTIONS	AKD	4
			SECTIONAL AND SELF BALANCING LEDGER	CLC	6
			INSURANCE CLAIM FOR LOSS OF STOCK AND LOSS OF FIRE	CLC	7
1	GENERAL	GE 1.1 Chg Microeconomics I & Statistics (50+50)	DEMAND AND CONSUMER BEHAVIOUR	PRB	15
			PRODUCTION AND COST	SB	10
			PERFECT COMPETITION	PRB	15
			FUNDAMENTALS	PG	8
			MEASURES OF CENTRAL TENDENCY	PG	8
			MEASURES OF DISPERSION	PG	8
			MOMENTS, SKEWNESS AND KURTOSIS	PG	8
			INTERPOLATION	PG	8
		CC 1.1 Chg BUSINESS LAWS	The Indian Contract Act, 1872	AKD	30
			The Sale of Goods Act, 1930	SD	10
			Partnership Laws	MSG	20
			The Negotiable Instruments Act 1881	SD	10
			Consumers Protection Act, 1986	MSG	10
		CC 1.2 Chg	Introduction	MSG	16

3	HONOURS	Principles of Management	Planning	SD	16
			Organizing	SD	16
			Directing and Staffing	MSG	16
			Motivation, Co-ordination and Control	SD	16
		CC 1.1 CG FINANCIAL ACCOUNTING –I	Introduction	AKD	5
			CONCEPT FOR DETERMINATION OF BUSINESS INCOME	AKD	15
			INTRODUCTION TO ACCOUNTING STANDARD	AKD	10
			INTRODUCTION TO ACCOUNTING THEORY	CLC	15
			FINAL ACCOUNTS OF TRADING CONCERN	CLC	12
			FINANCIAL STATEMENTS FROM INCOMPLETE RECORDS AND OF NPO	AKD	6
			ACCOUNTING FOR SPECIAL SALES TRANSACTIONS	AKD	4
			SECTIONAL AND SELF BALANCING LEDGER	CLC	6
			INSURANCE CLAIM FOR LOSS OF STOCK AND LOSS OF FIRE	CLC	7
		SEC 3.1 Chg Information Technology & Its Application in Business	Information Technology and Business	SD	8
			Data Organization and Data Base Management System	SD	10
			Internet and Its Applications	SD	8
			Security and Encryption	SD	8
			IT Act. 2000 and Cyber Crimes	SD	6
			Word Processing	AKD	5
			Preparing Presentations	AKD	5
			Spreadsheet and its Business Applications	AKD	16
			Database Management System	AKD	8
			Website Designing	AKD	6
		GE 3.3 Chg Business Mathematics & Statistics	Permutations and Combinations	PG	8
			Set Theory	PG	8
			Binomial Theorem	PG	8
			Logarithm	PG	8
			Compound Interest and Annuities	PG	8
			Correlation and Association	PG	8
			Regression Analysis	PG	8
			Index Numbers	PG	8
			Time Series Analysis	PG	8
		CC3.1Ch FINANCIAL ACCOUNTING – II	PROBABILITY THEORY	PG	8
			PARTNERSHIP ACCOUNTS-I	AKD	15
			PARTNERSHIP ACCOUNTS-II	AKD	15
			Branch accounting	CLC	10
			HIRE PURCHASE AND INSTALMENT PAYMENT SYSTEM	CLC	10

			DEPARTMENTAL ACCOUNTS	CLC	10
			INVESTMENT ACCOUNTS	AKD	10
			BUSINESS ACQUISITION AND CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY	CLC	10
		CC3.2 Ch Indian Financial System	Financial System and Its Components	SD	10
			Financial Markets	MSG	20
			Financial Institutions	MSG	20
			Financial Services	SD	10
			Investors' Protection	SD	10
		SEC 3.1 Chg Information Technology & Its Application in Business	Information Technology and Business	SD	8
			Data Organization and Data Base Management System	SD	10
			Internet and Its Applications	SD	8
			Security and Encryption	SD	8
			IT Act. 2000 and Cyber Crimes	SD	6
			Word Processing	AKD	5
			Preparing Presentations	AKD	5
			Spreadsheet and its Business Applications	AKD	16
			Database Management System	AKD	8
			Website Designing	AKD	6
3	GENERAL	GE 3.3 Chg Business Mathematics & Statistics	Permutations and Combinations	PG	8
			Set Theory	PG	8
			Binomial Theorem	PG	8
			Logarithm	PG	8
			Compound Interest and Annuities	PG	8
			Correlation and Association	PG	8
			Regression Analysis	PG	8
			Index Numbers	PG	8
			Time Series Analysis	PG	8
			Probability Theory	PG	8
		CC3.1CG FINANCIAL ACCOUNTING – II	PARTNERSHIP ACCOUNTS-I	AKD	15
			PARTNERSHIP ACCOUNTS-II	AKD	15
			Branch accounting	CLC	10
			HIRE PURCHASE AND INSTALMENT PAYMENT SYSTEM	CLC	10
			DEPARTMENTAL ACCOUNTS	CLC	10
			INVESTMENT ACCOUNTS	AKD	10
			BUSINESS ACQUISITION AND CONVERSION OF PARTNERSHIP INTO LIMITED COMPANY	CLC	10
2	HONOURS	GE 2.1 Chg E-Commerce & Business Communication (50+50)	Introduction	SD	10
			E-CRM and SCM	SD	8
			Digital Payment	SD	8
			ERP	SD	8
			New Trends in E-Commerce	SD	6

			Introduction	MSG	8
			Types of Communication	MSG	6
			Tools of Communication	MSG	6
			Drafting	MSG	20
		CC2.1 Chg Company Law	INTRODUCTION TO COMPANY	SD	16
			FORMATION OF A COMPANY	SD	16
			COMPANY ADMINISTRATION	MSG	16
			SHARE CAPITAL & DEBENTURE	MSG	16
			CORPORATE MEETINGS	MSG	16
		CC 2.2 Chg Marketing Management and Human Resource Management	Introduction	SD	8
			Consumer Behaviour and Market segmentation	SD	8
			Product	SD	8
			Pricing, Distribution Channels and Physical Distribution	SD	8
			Promotion and Recent developments in marketing	MSG	8
			Nature and Scope	AKD	8
			Human Resource Planning	AKD	8
			Recruitment and Selection	AKD	8
			Training and Development	AKD	8
			Job Evaluation and Performance Appraisal	AKD	8
		CC 2.1Ch COST AND MANAGEMENT ACCOUNTING – I	Introduction	CLC	6
			Material COSTS	CLC	10
			EMPLOYEE Cost AND INCENTIVE SYSTEMS	MSG	12
			OVERHEAD AND COST STATEMENT	MSG	20
			COST BOOK-KEEPING	CLC	8
			COSTING METHODS	CLC	24
2	GENERAL	GE 2.1 Chg E-Commerce & Business Communication (50+50)	Introduction	SD	10
			E-CRM and SCM	SD	8
			Digital Payment	SD	8
			ERP	SD	8
			New Trends in E-Commerce	SD	6
			Introduction	MSG	8
			Types of Communication	MSG	6
			Tools of Communication	MSG	6
			Drafting	MSG	20
		CC2.1 Chg Company Law	INTRODUCTION TO COMPANY	SD	16
			FORMATION OF A COMPANY	SD	16
			COMPANY ADMINISTRATION	MSG	16
			SHARE CAPITAL & DEBENTURE	MSG	16
			CORPORATE MEETINGS	MSG	16
		CC 2.2 Chg Marketing Management and Human Resource	Introduction	SD	8
			Consumer Behaviour and Market segmentation	SD	8
			Product	SD	8

		Management	Pricing, Distribution Channels and Physical Distribution	SD	8
			Promotion and Recent developments in marketing	MSG	8
			Nature and Scope	AKD	8
			Human Resource Planning	AKD	8
			Recruitment and Selection	AKD	8
			Training and Development	AKD	8
			Job Evaluation and Performance Appraisal	AKD	8
		CC 2.1CG COST AND MANAGEMENT ACCOUNTING – I	Introduction	CLC	6
			Material COSTS	CLC	10
			EMPLOYEE Cost AND INCENTIVE SYSTEMS	MSG	12
			OVERHEAD AND COST STATEMENT	MSG	20
			COST BOOK-KEEPING	CLC	8
			COSTING METHODS	CLC	24
4	HONOURS	GE 4.1 Chg Microeconomics-II & Indian Economy (50+50)	Monopoly	PRB	10
			Imperfect Competition	SB	15
			Factor Price Determination	PRB	15
			Basic Issues in Economic Development	PG	5
			Basic Features of Indian Economy	PG	10
			Sectoral Trends and Issues	PG	15
			Social Issues in Indian Economy	PG	10
		CC 4.1 Chg Entrepreneurship Development and Business Ethics	Introduction	MSG	10
			Public and private system of stimulation	MSG	10
			Sources of business ideas and tests of feasibility	MSG	10
			Mobilizing Resources	MSG	10
			Business Ethics	SD	8
			Principles of Business Ethics	SD	8
			Ethics in Management	SD	8
			Corporate Culture	SD	8
			Ethics & Corporate Governance	SD	8
		CC 4.1 Ch TAXATION-I	INTRODUCTION	SD	10
			INCOME FROM SALARY AND HOUSE PROPERTY	SD	30
			INCOME FROM PROFITS AND GAINS FROM BUSINESS AND PROFESSION AND CAPITAL GAIN	CLC	25
			INCOME FROM OTHER SOURCES AND DEDUCTIONS	CLC	15
		CC 4.2 Ch Cost and Management Accounting -II	JOINT PRODUCT AND BY PRODUCT	AKD	18
			ACTIVITY BASED COSTING	AKD	12
			BUDGET AND BUDGETARY CONTROL	CLC	20
			STANDARD COSTING	CLC	15
			CVP ANALYSIS AND MARGINAL COSTING	AKD	15
			SHORT TERM DECISION MAKING	CLC	15

4	GENERAL	GE 4.1 Chg Microeconomics-II & Indian Economy (50+50)	Monopoly	PRB	10
			Imperfect Competition	SB	15
			Factor Price Determination	PRB	15
			Basic Issues in Economic Development	PG	5
			Basic Features of Indian Economy	PG	10
			Sectoral Trends and Issues	PG	15
			Social Issues in Indian Economy	PG	10
		CC 4.1 Chg Entrepreneurship Development and Business Ethics	Introduction	MSG	10
			Public and private system of stimulation	MSG	10
			Sources of business ideas and tests of feasibility	MSG	10
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			Business Ethics	SD	8
			Principles of Business Ethics	SD	8
			Ethics in Management	SD	8
			Corporate Culture	SD	8
			Ethics & Corporate Governance	SD	8
		CC 4.1 CG TAXATION-I	INTRODUCTION	SD	10
			INCOME FROM SALARY AND HOUSE PROPERTY	SD	30
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		CC 4.2 CG Cost and Management Accounting -II	JOINT PRODUCT AND BY PRODUCT	AKD	18
			ACTIVITY BASED COSTING	AKD	12
			BUDGET AND BUDGETARY CONTROL	CLC	20
			STANDARD COSTING	CLC	15
			CVP ANALYSIS AND MARGINAL COSTING	AKD	15
			SHORT TERM DECISION MAKING	CLC	15