Teaching Plan
Academic Year 2015-2016

Class: B.Com   **Semester: V**
Subject: NEW AUDITING TRENDS   **Paper No. :131**
Periods per weeks: Th. 4 **Pract.** _____   **Test (Date): _____**
Weeks (Total): 15   **Tutorial (Date): _____**

WEEKS	TOPICS TO BE COVERED
1	**Unit – I: Auditing Concept:** Meaning & Definition of Auditing, Objectives & Scope
2	General Principles, Types of Errors and Frauds
3	Audit Programne, Audit Note book
4	**Unit – II: Internal Check System** Internal Control - Meaning, Objectives and significance
5	Internal check and auditor.
6	**Unit III. Vouching** Meaning, Needs & Importance, Vouching of Cash & Credit transaction
7	Verification and Valuation of Assets & Liabilities. **Test & Tutorial**
8	Verification and Valuation of Assets & Liabilities
9	**Unit IV: Audit of Limited Companies** Company Auditor- Appointment of Auditor, Power, Duties and Liabilities of Auditor
10	Remuneration of Auditor, and Removal of Auditor.
11	Audit Reports- Meaning and Definition of Report, Types of Reports - Standard report and Qualified Report.
12	**Unit V:- Audit of Computerized System** Auditing in an EDP environment, Planning and audit in a computer Environment
13	General EDP Control, EDP Application Control
14	System Development, Data Transfer,
15	Audit practice in relation to computerized systems - Computer Assisted Audit Techniques (CAAT) **Preliminary Examination**

DR. I.M. FAROOQUI   **DR. S. A. MANNAN**
 (Assist. Professor)   **(H.O.D.)**

Teaching Plan
Academic Year 2015-2016

Class: B.Com **Semester: V**
Subject: Cost Accounting-I **Paper No: 130**
Periods per weeks: Th. __ Pract. ____ **Test (Date): _____**
Weeks (Total) : 15 **Tutorial (Date):_____**

WEEKS	TOPICS TO BE COVERED
1	**Unit I: Cost Accounting :** Meaning and definition, limitations of financial accounting, Development of Cost Accounting
2	Functions, Objective , Advantages & Limitations of Cost Accounting
3	Difference between Financial and cost Accounting, Elements of Cost, Classification of Costs.
4	**Unit II: Material :** Concept and objective of material control, Need & essentials of material control, Purchase procedure
5	Functions of Purchase Dept., Classification and coding of materials, fixation of levels of material, Economic order quantity.
6	**Unit III: Storage and handling of material :** Organization and layout of stores, material handling costs.
7	Bincards, Stores routine, issue of materials, issue procedure
8	Methods of pricing material issues, FIFO, LIFO, Numerical problems
9	Simple average, weighted average method, Numerical problems
10	Practice problems
11	**Unit-IV: Labour :** Meaning and definition, Methods of time keeping and time booking, labour control, methods of wage payment, time and piece rate, Numerical problems
12	Incentive schemes-Taylor's differential piece rate system, Halsey plan, Rowan Plan, Numerical problems
13	**Unit-V: Overheads** Definition of Overhead, Direct and Indirect Cost, Importance of Overhead Concepts of Allocation, Apportionment and Absorption of overheads,
14	Methods of distribution – Primary, Secondary distribution , Numerical problems
15	Numerical problems and Revision

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Teaching Plan
Academic Year 2015-2016

Class: B.Com
Subject: ICT
Periods per weeks: Th. __ Pract. ____
Weeks (Total) : 15

Semester: V Sem
Paper No: XXXIV
Test (Date): _____
Tutorial (Date):_____

WEEKS	TOPICS TO BE COVERED
1	Unit I:- Introduction to C Lang, History of C Lang, character set of C.
2	Unit I:- Tokens of C Lang, constant, keywords and identifiers, variables.
3	Unit I:- Data types, declaration and assignment of variables, defining symbolic constants.
4	Unit II:- Operators and expression, Types of operators, arithmetic, relational and logical.
5	Unit II:- Assignment, increment and decrement of operator, conditional bitwise and special operators.
6	Unit II:- Arithmetic experience its evaluation, hierarchy of arithmetic operations, mathematical functions.
7	Unit III:- Control Branching and decision making in C, if statement, switch statement. (Lab Practical)
8	Unit III:- GO TO statement Statement _____ The ? operators (Lab Practical)
9	Unit IV :- Loops, While, Do-while and for statement, with variations (Lab Practical)
10	Unit IV:- Nested Loops, loop interruption statement, break and continue.
11	Unit V:- Introduction to Array, one Dimensional arrays, Declaration of one Dimensional arrays.
12	Unit V:- Two Dimensional array initialization and declaration of two Dimensional array.
13	Unit V:- Handling of Character set, declaration and initialization of string variables.
14	Unit V:- Reading from and writing to screen, Arithmetic operations. String handling functions.
15	Practical on C Language.

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Teaching Plan
Academic Year 2015-2016

Class: B.COM   **Semester: V**
Subject: INDIRECT TAXES & DIRECT TAXES- I   **Paper No: 138**
Periods per weeks: Th. ___ Pract. ____   **Test (Date): _____**
Weeks (Total) : 15   **Tutorial (Date):_____**

WEEKS	TOPICS TO BE COVERED
1.	**Unit I: Indirect Taxes** Definition, Characteristics, Advantages, Disadvantages, Types of Indirect taxes
2.	Special features of ID.Tax levies, Contribution of Govt. revenues
3.	Instrument of planning development and fiscal performance, an overview of goods and service tax
4.	**Unit II: Central Excise Duty** Introduction, meaning, nature , scope, central excise duty Act-1944 important terms, definition
5.	Registration, Goods, Excisable goods, Manufacture, Basis of chargeability of duties of central excise, Classification and evaluation of excisable goods.
6.	Adjudication, appeals, settlement, commission, penalties, payments, recovery and refund of duties. **TEST & TUTORIAL-I**
7.	**Unit III: Customs Laws** Basic concept of custom laws, types of custom duties, custom procedure, import export procedure
8.	Baggage, exemptions, penalties and offenses, export promotion schemes, special economic zones.
9.	**Unit IV: Service Tax** Introduction, nature, service provider & receiver, Registration, records, classification
10.	Valuation of taxable services, payments of service tax, returns etc.
11.	**Unit IV: Maharashtra Value Added Tax** Introduction, meaning and feature, important definitions under M-VAT
12.	Registration, Business, Dealers, Declare Goods, Manufacture, Person, Purchas Price,
13.	Tax free goods, leavy of tax, returns and assessment, Audit and Penalty and interest.
14.	Purchas and sales register, Tax invoice, exemptions, set off, composition schemes, tax liabilities, rates of taxes, sale tax authorities, and tribunals.
15.	Revision

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Teaching Plan
Academic Year 2015-2016

Class: B.Com   **Semester: V**
Subject: Management |Accounting-I   **Paper No: 133**
Periods per weeks: Th. __ Pract. ____   **Test (Date): _____**
Weeks (Total) : 15   **Tutorial (Date):_____**

WEEKS	TOPICS TO BE COVERED
1	**Unit – I Management Accounting** Meaning, Definition, Nature, Scope of Mgt.Accounting
2	Tools and Techniques of Management Accounting, Difference between Management Accounting and Financial Accounting
3	Advantages and Limitation of Management Accounting,
4	**Unit – II Financial Statement Analysis** Meaning, Definition, Scope of Financial Statement, Meaning of Financial Statement Analysis.
5	Tools of Financial Statement Analysis (Comparative Statement, Common Size Statement, Trend Analysis).
6	**Unit – III Ratio Analysis** Meaning of Ratios, Advantages and Limitations of Ratios, Classification of Ratios
7	Calculation of Ratios- Profitability and Financial Ratios **TEST & TUTORIAL-I**
8	Numerical problems on G/P Ratio, N/P Ratio, Return on Capital Employed Ratio
9	Numerical problems on Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio
10	Numerical problems on Current Ratio, Liquid Ratio, Proprietary Ratio
11	**Unit – IV Fund Flow Analysis** Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Funds From Operation (Only in Statement Form)
12	Statement of Changes in working Capital, Funds Flow Statements, Numerical problems
13	Fund flow problems
14	**Unit – V Cash flow Analysis** Indian Accounting Standard – 3, Cash flow statement , Numerical problems
15	**Revision**

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Teaching Plan
Academic Year 2015-2016

Class: B.Com   **Semester: V**
Subject: Advanced Financial Accounting-I   **Paper No: 133**
Periods per weeks: Th. __ Pract. ____   **Test (Date): _____**
Weeks (Total) : 15   **Tutorial (Date):_____**

WEEKS	TOPICS TO BE COVERED
1	**Unit I: Social Accounting** Introduction, objectives and social performance and its indicators, Application of Keynesian formula of saving and investment
2	Social cost benefits and its measurement, Social Income statement and social Balance Sheet, Analysis of social cost and social benefits in India-
3	**Unit-II- Departmental Accounts** Introduction, objectives and advantages of Departmental Accounting, Methods of Departmental accounts
4	Allocation of Departmental Expenses, Provision for unrealized Profit, Problems related to Allocation of Expenses
5	Computation of Departmental Cost, Interdepartmental Transfer. **Unit-III- Investment Accounts** Introduction, Objectives of Investment Accounts, Fixed Income bearing Securities, variable income bearing securities
6	Purchase and Sales of investment on date of payment interest, Purchase and sales of investment before the date of payment of interest cum interest,
7	Fix interest, Dividend purchase cum interest ex. Interest Dividend Sale some adjustment on equity shares investment Accounts- Numerical problems
8	Numerical problems
9	**Unit-IV- Bank Final Accounts- Vertical Format only** Introduction- Financial statement & Discloser
10	Form of Profit and Loss Account, form of Revised Balance Sheet as per scheduled stated Form A and Form B- Numerical problems
11	Special Adjustments and Provisions- Numerical problems
12	**Bank Final Accounts-** Numerical problems **Unit-V- Accounts of Insurance Companies** Introduction- Preparation of Final Accounts- Fire, Marine & Accident Insurance,
13	Forms of Revenue Accounts, Form of Profit &Loss A/C, Profit &Loss Appropriation Account, Form of general Balance sheet- Numerical problems
14	**Numerical Problems**
15	**Revision**

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