

GGDS COLLEGE, KHERI GURNA

**TEACHING PLAN
CONTEMPORARY ACCOUNTING (BCP-602)
B.COM (P): 6th SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
UNIT: I		
<p>Introduction to concepts of IFRS (International Financial Reporting Standards), Implications of IFRS, Dissemination of knowledge on IFRS, Comparison of IFRS with Existing Indian Accounting Standards, Convergence Issues in relation to IFRS. Accounting Standards 1, Accounting Standards 2, Accounting Standards 10, Accounting Standards 14, Accounting Standards 21 Accounting Standards 26.</p>	R-1Ch-1 TB Ch-1,2 & 3	1-6
	R-1Ch-2 TB Ch-6	7-9
	R-1Ch-3 TB Ch-5	10-13
	R-1Ch-4 TB Ch-4	14-16
	R-1 Ch-5 TBCh-8	17-20
	R-1 Ch-6 TBCh-9	21-24
	R-1 Ch-7 TB Ch-10	25-27
<p>Corporate Reporting- Meaning, Objectives and Recent Trends in Corporate Reporting in India.</p>	R-1Ch- 8&9 TB Ch-14	28-34
UNIT: II		
<p>Price Level Accounting: Purpose, Methods covering GPPA, RCA, NRVA, VBA and CCCPPA, Guedelines of ICAI on Price level Accounting</p>	R-1Ch-10 R-2 Notes TB Ch-11	35-41
<p>Human Resource Accounting: Concept, methods, significance and limitations, Disclosure of HRA information by Indian Companies.</p>	R-1 Ch-11 TB,Ch-12	42-46
<p>Social Accounting: Concept, uses, scope, various approaches, social disclosure practices in India.</p>	R-1Ch-12	47-51
<p>Corporate Governance -Concept, Listing Agreement, Cadbury Report, Narayan Murthi Report</p>	R-1Ch-13-15 TB Ch.-7	52-67

Text book -ContemporaryAccounting ; Kalyani Publications by Ashwani Bhalla & Priyka Khanna

References Books:

- 1.R.D. Publications: Dr Pawan Kumar: Contemporary Accounting
- 2 L.S. Porwal : Accounting Theory
3. Jawahar Lal: Accounting Theory

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 12 Marks
Written Assignment : 6 Marks
Attendance : 6 Marks
Class Participation : 6 Marks

Total: 30 Marks

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TEACHING PLAN

INVESTMENT ANALYSIS (BCP 603)

B.COM (PROF.): 6th SEMESTER (JAN-APRIL, 2017)

Topics	References	No. of sessions
<u>UNIT: I</u>		
Investment- Meaning, Return and Risk. Asset Allocation decision. Selecting investment in global market.	TB, Ch. R-1, Ch.1 R-2, Ch.1,3	1-12
Organization and Functioning of security market.	TB, Ch. R-1, Ch.2 R-2, Ch.2	13-18
Valuation model of equity shares, preference shares and debenture.	TB, Ch.4 R-1, Ch.11,14 R-2, Ch.10	19-30
Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis	TB, Ch. R-1, Ch.19 R-2, Ch.4-7	31-43
<u>UNIT: II</u>		
Technical Analysis: Features, Dow Theory, Types of charts, Technical Indicators: Advance-Divide Line, Support and Resistance Levels, Moving Averages, Rate of Change, Oscillators.	TB, Ch. R-1, Ch.20 R-2, Ch.15	44-52 53-60
Efficient Market Theory: Forms and Tests, Random Walk Hypothesis.	TB, Ch. R-1, Ch.21 R-2, Ch.16 R-3, Ch.14	61-69
Portfolio Management- Concept, Objective & significance	TB, Ch. R-1, Ch.22 R-2, Ch.17,18,20	70-78

Text book

References

1. Bhalla, V.K. (1982). *Investment Management*, Sultan Chand and Sons, New Delhi.
 2. Fischer E. Donald, E.F. and Jordan, RJ. (1995). *Security Analysis & Portfolio Management*, Prentice Hall, Delhi.
 3. Pandian, P. (2009). *Security Analysis & Portfolio Management*, Vikas Publishing House, Delhi.
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INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 10 Marks

Written Assignment: 10 Marks

Presentation : 10 Marks

Class Participation : 10 Marks

Total : 40 Marks

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TEACHING PLAN
MANAGEMENT ACCOUNTING-11(BC 602)
B.COM (G&H): 6th SEMESTER (JAN-APRIL 2017)

Topics	References	No. of sessions
<u>UNIT: I</u>		
<i>Marginal Costing and Break -Even Analysis:</i> CVP Analysis: Introduction, CVP Assumptions and Uses; Marginal Costing and Management Break-Even Analysis: BE Point, Margin of Safety, and Maintaining a desired level of Profit; Graphical presentation of CVP Relationship; Profit Graph	TB,CH R-3,Ch.11 R-6,Ch.2&3	1-17
<i>Marginal Costing and Differential Cost Analysis:</i> Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making .Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions–; exploring new markets; Shut Down Decisions.	TB,CH R-1,Ch-7,R-3,Ch.12,R-6,Ch.4,R-5,Ch.14,	18-35
<u>UNIT: II</u>		
<i>Budgeting and Budgetary control:</i> Decisions Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget Manual, Principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting;	TB,CH R-3,Ch.13 R-1,Ch.18 R-4,Ch.10,R-6,Ch.5,R-5,Ch.15	36-50
<i>Responsibility Accounting:</i> Concept, Definition, Feature, Type, Principles, Advantages of responsibility accounting. Characteristics of performance report. .Major Difficulties	TB,CHR-2,Ch-19R-6,Ch-7,	51-59
<i>Standard costing and variance analysis:</i> Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis)	TB.CH R-1,Ch.19 ,R-6,Ch-6,R-5,Ch-6	60-72

Text Book

Management Accounting-11, by S.K. Gupta, Kalayani publisher

References

- R1.Arora,M.N,(2008)*Cost and Management Accounting*, Vikas publisher
- R2.Behi.R.K.(2009) *Management Accounting*, Aastha publications
- R3. Gupta, S.K(2016). *Financial Management*, Kalayani publisher
- R4. Shende.P.N(2013) *Management Accounting*, success publication
- R5.Gupta,S.P.&Sharma,A(2008)*Cost Accounting*,V.K.Enteprise
- R6.Jain,S.P& Narang,K.L..(2012) *Cost Accounting*, Kalayani publisher

R7.Management Accounting by khan and Jain
R8.IM Pandey,Management Accounting by IM Pandey

INTERNAL ASSESSMENT BREAKUP

Mid- Semester Test : 12 Marks

Written Assignment : 6 Marks

Attendance : 6 Marks

Class Participation : 6 Marks

Total : 30 Marks
