## SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

#### SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. MADHULATADesignation: Asstt. Professor

Subject/Paper: COST ACCOUNTING Class:B.Com Final year

MONTH	Week	TOPICS TO BE COVERED	
July	Fourth week	Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations.	
	First week	Costing; cost accountancy; cost centres and profit centres. Difference and similarities ofcost accounting system with financial accounting system	
August	Second week	Cost: main elements and types.	
	Third week	Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level,	
	Fourth week	Minimum level, Maximum level, Danger level. EOQ analysis.  Methods of Valuing Material Issues. Wastage of material – main types.	
	First week	Labour Cost Control: Importance, methods of time keeping and Time Booking;	
September	Second week	, Treatment and control of Labour Turnover, Idle Time, Overtime,	
	Third week	Systems of Wage Payment-Time Wage System, PieceWage System.	
	Fourth week	Incentive Wage plans – Individual plans and group plans	
	First week	Overheads: Meaning and Types. Collection, Classification: Allocation, Apportionment and	
October	Second week	Absorption of Overheads – Main methods	
	Third week	Unit and output costing: meaning and objectives: cost sheet - meaning, Performa, types preparation of cost sheet	
	Fourth week	determination of tender price; production account - types	
	First week	Reconciliation of cost andfinancial accounts: Meaning. Objectives and procedure	
November	Second week	Revision	
	Third week	Revision	

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## SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT) SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. Priyanka Designation: Asstt. Professor

Subject/Paper: Accounting for Management Class:B.Com Final year

MONTH Week		TOPICS TO BE COVERED	
July	Fourth week	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions	
August	First week	Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer	
	Second week	Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost- Accounting	
	Third week	Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting	
	Fourth week	Analysis and Interpretation of Financial Statements: me: meaning and types of financial statements, analysis and interpretation of financial statements,	
	First week	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.	
September	Second week	Ratio Analysis: meaning of ratios, classification of ratios, profitability ratios,	
	Third week	balance sheet ratios and turnover rations, advantages and limitations of ratio analysis.	
	Fourth week	Cash Flow Statement : Meaning, objectives, limitations and accounting procedure	
October	First week	Financial planning	
	Second week	Capital Budgeting : Meaning, nature, need, importance, appraisal methods,	
	Third week	Test of Capital Budgeting	
	Fourth week	capital rationing.	
November	First week	Revision	
	Second week	Revision	
	Third week	Revision	



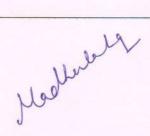
### SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

#### SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. MADHULATADesignation: Asstt. Professor

Subject/Paper: BUSINESS STATISTICS Class:B.Com First year

MONTH	Week	TOPICS TO BE COVERED		
July	Fourth week	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.		
	First week	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement		
August	Second week	Collection, Classification and Tabulation of Primary and Secondary data.		
	Third week	Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams;		
	Fourth week	Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.		
	First week	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.		
September	Second week	Dispersion: Concept and Its absolute as well as relative measures.		
	Third week	Moments, Skewness and Kurtosis		
	Fourth week	Moments about any point and about mean and the relationship between them.,		
	First week	Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measuresand Co- efficient of skewness		
October	Second week	Concept of Kurtosis and its measures		
	Third week	Revision		
	Fourth week	Revision		
	First week	Revision		
November	Second week	Revision		
november	Third week	Revision		



### SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

#### SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. MADHULATA

Designation: Asstt. Professor

Subject/Paper: BUSINESS STATISTICS

Class:B.Com second year

MONTH	Week	TOPICS TO BE COVERED	
July	Fourth week	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.	
	First week	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement	
August	Second week	Collection, Classification and Tabulation of Primary and Secondary data.	
	Third week	Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams;	
	Fourth week	Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.	
	First week	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.	
September	Second week	Dispersion: Concept and Its absolute as well as relative measures.	
	Third week	Moments, Skewness and Kurtosis	
	Fourth week	Moments about any point and about mean and the relationship between them.Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures	
October	First week	Analysis of Bivariate data:  Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties	
00.000	Second week	Spearman's rank Correlation, Concurrent deviation method Regression: Meaning and Definition, Difference between Correlation and Regression	
	Third week	Principle of least squares and fitting of a line of best fit to the given data, Regression lines	
	Fourth week	Properties of regression Co-efficient and Regression lines	
November	First week	Standard error of estimate, Co-efficient of determination.	
	Second week	Revision	
	Third week	Revision	

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### SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

### SESSION - 2024-2025 (ODD SEMESTER)

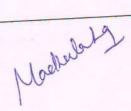
Name of Professor: Mrs. MADHULATA

Designation: Asstt. Professor

Subject/Paper: FMO

Class:B.Com Final year

MONTH	Week	TOPICS TO BE COVERED
MONTH	Fourth week	Money Market: Indian Money Markets Composition Composition and
July	Fourth week	
	First week	Structure; (a) Acceptancehouses (b) Discount houses and (c) Call money market;
	Second week	Recent trends in Indian money market  Capital Market: Security market- (a) New Issue Market (b) Secondary  Capital Market: Security market- (a) New Issue Market (b) Secondary
August		
Tugust	Third week	market; functions and role of stock exchange procedure and legal requirements Public issue pricing and marketing,
		Miller and a constant the resolution of the constant to the co
	Fourth week	National Stock Exchange and over the Counter exchangers  National Stock Exchange and over the Counter exchangers
	First week	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.
	Thorna	
September	Second week	Investors Protection:- Grievances concerning stock exchange and dealings and their
		1 STOCK EXCHAIGE
1	Third week	SEBI: Company law Board: Press remedy through courts  SEBI: Company law Board: Press remedy through courts
	Fourth week	Functionaries on stock exchanges:- Brokers, Sub brokers, Market
	Fourth week	1 Tabbors
	First week	- I Investore Depository
	Thist week	apportionment and Financial Services.
Ostobor		Functions and Roles; SEBI guidelines
October		time in agreement functions, and types.
	Second week	, Policy measures relating to Development Financial Institution in
	Third week	, Policy measures relating to bevelopment
		India. types preparation of cost sheet
	Fourth week	India. types preparation of cost should be a service offered by IFCI, IDBI, IIBI, SIDBI, IDFCL
		EXIM, NABARD & ICICI.  Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFCI
	First week	Products & Services offered by froi, 122,121
		EXIM, NABARD & ICICI.  Meaning and benefits of mutual funds, types, SEBI guidelines.
Novembe	r Second week	Meaning and benefits of mutual funds, types,
-	Third week	



# SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT) SESSION - 2024-2025 (ODD SEMESTER)

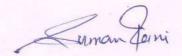
Name of Professor: Suman Rawi

Designation: Extension Leekurey

Subject/Paper: B. Com. Ist (Minor Course)

Class: B. J. - Ist

	TOPICS TO BE COVERED
Feb	Basic characteristics and features of Indian econom
FEB	Introduction to Indian Economy . Economic Planning
	in India: features, objectives and
	Assessment of India Planning.
MARCH	Assignment & Test  Demographic features of Indian Economy.  1991 Economic Reforms - Liberalization;
Missi	1991 Economil Reforms - Liberalization;
	Golobalization, Privatization
APRIL	Poverty and unemployment in India. Programmes
	for enadication of loverty and unemployment
	with special neference to the pest- neform-era.
MAY	Agriculture-features, Impact of Gineen Revolution
	an Indian Agriculture, Recent Torends, Future
	challenges, causes of Deceleration & Revision



#### SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT) SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. Priyanka

Designation: Asstt. Professor

Subject/Paper: Corporate Accounting

Class:B.Com 2<sup>nd</sup> year

MONTH	Week TOPICS TO BE COVERED			
July	Fourth week	Share Capital: Meaning, types		
August	First week	Accounting Treatment of issue of shares		
	Second week	Accounting Treatment of issue of shares (Practical Questions) forfeiture and reissue of Share		
	Third week	Buy- back of equity shares & Sweat shares ,Issue of Bonus Share		
	Fourth week	Redemption of preference share		
	First week	Redemption of preference share (Practical Questions)		
C + L	Second week	Debenture: Meaning, Types. Issue		
September	Third week	Redemption of Debentures.		
	Fourth week	Redemption of Debentures		
October	First week	Valuation of Goodwill: Meaning, objectives, determinates and main methods		
	Second week	Valuation of Shares: Meaning, objectives, determinates and main methods.		
	Third week	Profit or loss before and after incorporation.		
	Fourth week	Final accounts of companies		
November	First week	Revision		
	Second week	Revision		
	Third week	Revision		

			CLASS ACTIVITIES
.no	Week	Income Tax: An introduction and Important	Oral test
	July 4 <sup>th</sup> Week	Definitions,  Agriculture Income, Residential status and	Presentation by Students
2	AUGUST  1 <sup>st</sup> Week  2 <sup>nd</sup> Week  3 <sup>rd</sup> Week  4 <sup>TH</sup> Week	incidence of Tax Liability,  Exempted incomes  Salaries (including retirement benefits)  Practical questions	Group Discussion
3	September  1st Week  2nd Week  3rd Week  4th Week		Writter test
4	October  1st Week  2nd Week  3rd Week  4th Week	Depreciation Capital Gains Practical questions Income from other sources	
5	2 <sup>nd</sup> Week De	clubbing of incomes & aggregation of incomes Set off and carry forward of losses Deductions to be made in computing total incomes Revision	· 1855年1月18日 - 1866年1月18日 - 1865年1月1日 - 1865年11日 - 186
	4 <sup>th</sup> Week		

Submitted by ... Mrs. Priyanka

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