

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

SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. MADHULATA Designation: 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.
August	First week	Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system
	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.
September	First week	Labour Cost Control : Importance, methods of time keeping and Time Booking;
	Second week	, Treatment and control of Labour Turnover, Idle Time, Overtime,
	Third week	Systems of Wage Payment-Time Wage System, Piece Wage System.
	Fourth week	Incentive Wage plans – Individual plans and group plans
October	First week	Overheads : Meaning and Types. Collection, Classification: Allocation, Apportionment and
	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
November	First week	Reconciliation of cost and financial accounts : Meaning, Objectives and procedure
	Second week	Revision
	Third week	Revision

Madhulata

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: meaning and types of financial statements, analysis and interpretation of financial statements,
September	First week	Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.
	Second week	Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios,
	Third week	balance sheet ratios and turnover ratios, 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



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SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Mrs. MADHULATA Designation: 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.
August	First week	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement
	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.
September	First week	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.
	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.,
October	First week	Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness
	Second week	Concept of Kurtosis and its measures
	Third week	Revision
	Fourth week	Revision
November	First week	Revision
	Second week	Revision
	Third week	Revision

Madhulata

**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.
August	First week	Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement
	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.
September	First week	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.
	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
	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

Madhulata

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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
July	Fourth week	Money Market: Indian Money Markets Composition and Structure;
August	First week	(a) Acceptancehouses (b) Discount houses and (c) Call money market; Recent trends in Indian money market
	Second week	Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing
	Third week	procedure and legal requirements Public issue pricing and marketing, Stock exchange
	Fourth week	National Stock Exchange and over the Counter exchangers
September	First week	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection:-
	Second week	Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange
	Third week	SEBI: Company law Board: Press remedy through courts
	Fourth week	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers
October	First week	, A Consultants, Institutional Investors, Depository. apportionment and Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines
	Second week	credit rating –concept, functions, and types.
	Third week	, Policy measures relating to Development Financial Institution in India. types preparationof cost sheet
	Fourth week	Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.
November	First week	Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.
	Second week	Meaning and benefits of mutual funds, types, SEBI guidelines.
	Third week	Revision

Madhulata

SHAHEED DALBIR SINGH GOVT. COLLEGE, KHARKHODA (SONEPAT)

SESSION - 2024-2025 (ODD SEMESTER)

Name of Professor: Suman Rani

Designation: Extension Lecturer

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

Class: B.Com-Ist

	TOPICS TO BE COVERED
Feb. FEB	Basic characteristics and features of Indian economy. Introduction to Indian Economy. Economic Planning in India: features, objectives and Assessment of India Planning. Assignment & Test
MARCH	Demographic features of Indian Economy. 1991 Economic Reforms - Liberalization, Globalization, Privatization Assignment & Test
APRIL	Poverty and unemployment in India. Programmes for eradication of poverty and unemployment with special reference to the post-reform- era.
MAY	Agriculture- features, Impact of Green Revolution on Indian Agriculture. Recent Trends, future challenges, Causes of Deceleration & Revision

Suman Rani

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 2nd 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
September	First week	Redemption of preference share (Practical Questions)
	Second week	Debenture: Meaning, Types. Issue
	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

Name of professor ...Mrs. Priyanka
Subject Paper.....Income tax

Designation Assistant Professor
Class..B:com 3rd year

S.no	Week	TOPICS TO BE COVERED	CLASS ACTIVITIES
1	July 4 th Week	Income Tax: An introduction and Important Definitions,	Oral test
2	AUGUST 1 st Week 2 nd Week 3 rd Week 4 th Week	Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes Salaries (including retirement benefits) Practical questions	Presentation by Students
3	September 1 st Week 2 nd Week 3 rd Week 4 th Week	Income from House property Profits and Gains from Business or Profession Profits and Gains from Business or Profession Practical questions	Group Discussion
4	October 1 st Week 2 nd Week 3 rd Week 4 th Week	Depreciation Capital Gains Practical questions Income from other sources	Written test
5	November 1 st Week 2 nd Week 3 rd Week 4 th Week	clubbing of incomes & aggregation of incomes. Set off and carry forward of losses Deductions to be made in computing total income Revision	

Submitted by ... Mrs. Priyanka

