

Sacred Heart College (Autonomous)

Department of Commerce Self Finance

BCOM Computer Application (S / F)

Course plan

Academic Year: 2014 - 15

Semester VI

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	6
COURSE TITLE	APPLIED COST ACCOUNTING	CREDIT	4
HOURS/SEM	90		

OBJECTIVES:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to identify the methods and techniques applicable for different types of industries.

SESSION	TOPIC	LEARNING RESOURCES
	MODULE I Introduction to the application of costing methods and techniques in business decision making	
1	Methods of costing	Discussion
2	Techniques of costing	Discussion
3	Job costing – Meaning- Procedure	Lecturing and discussion
4	Accounting for job costing	Problem
5,	Preparation of job cost sheet	Problem
6	Batch costing- Meaning- Procedure	Lecture
7	Economic Batch Quantity	Lecture/ Problem
8	Calculation of EBQ	Explaining with examples
9	Preparation of Batch Cost Sheet	Lecture/ Problem
10	Operating costing	Power point presentation
	MODULE-2 Contract Costing	
11	Contract Costing-Meaning-Features	Lecture
12	Work certified and uncertified	Lecture

13	determination of profit on incomplete contract	Lecture/problem solving
14	Work-in-progress	Lecture/problem solving
15	Balance Sheet	Lecture/problem solving
16	Escalation clause	Lecture/problem solving
17	Retention money	Lecture/problem solving
18	Cost plus contract.	Lecture/problem solving
19-25	Preparation of contract accounts on completed contract and incomplete contract	Lecture/problem solving
	CIA – 1	
	MODULE-3 Process costing	
26	Process accounts -meaning and features	Lecture/problem solving
27	Process losses	Lecture/problem solving
28	Abnormal Gain and its treatment	Lecture/problem solving
29-35	Preparation of process accounts	Lecture/problem solving
36	Joint products ,By- products and Co-products – Difference between joint products , by- products and co- products	Lecture/problem solving
37-45	Methods of apportioning joint cost- Methods of Accounting by products	Lecture/problem solving
	MODULE -4 Marginal Costing	
46	Marginal Costing Meaning-Definition	Lecture and Problem solving
47	Difference between Marginal costing and Absorption costing and differential costing	Lecture and Problem solving
48	Advantages and disadvantages	Lecture and Problem solving

49	Break Even Analysis	Lecture/problem solving
50	Cost Volume Profit analysis	Lecture/problem solving
51 - 56	Simple break even chart	Lecture/problem solving
57-70	- Decision making -Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.	Lecture/problem solving
	CIA – 2	
	MODULE-5 Budget and budgetary control	
71	Meaning and definition- Objectives of budgetary control	Lecture
72	advantages and disadvantages	Lecture
73	Forecast and budget	Lecture
74	Preliminaries for the installation of a system of budgetary control Budget centre-Budget manual-Budget committee	Lecture
75-85	Preparation of cash budget and flexible budget	Lecture/problem solving
86	Performance budgeting.	Lecture/problem solving
87-90	Revision and question paper discussion	

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment	Nature of assignment
1	Application of marginal costing for decision making	Problem
2	Preparation of Budget	Problem Solving

References

SUGGESTED READINGS

Jain. S.P and Narang.K.L : Advanced Cost Accounting

Prasad.N.K : Advanced Cost Accounting

Khan.M.Y and Jain.P.K : Advanced Cost Accounting

ThulsianP.C : Practical Costing

Arora.M.N : Principles and Practice of Cost Accounting

M.L Agarwal : Advanced Cost Accounting

Bendrey, Essentials Of Management Accounting.

Murthy R.V.V, Cost and Management Accounting.

Web resource references:

<https://www.accountingnotes.net/cost-accounting/marginal-costing>

<https://www.tutorialspoint.com/accounting>

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	6
COURSE TITLE	PRINCIPLES OF BUSINESS DECISION	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90

OBJECTIVES:

1. To familiarize the students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.

SESSION	TOPIC	LEARNING RESOURCES
MODULE I		
1	Decision making- Definition of decision and decision making	PPT
2	Importance of decision making	PPT/Lecture
3	Steps in decision making	PPT/Lecture
4	Steps in decision making	
5	Types of decisions-	PPT/Lecture
6	Decision making environment Elements of a decision	PPT/Lecture
7	Theories	PPT/Lecture
8	Areas where economic theories can be applied for business decision making	PPT/Lecture
9	Application of economic theories in decision making-	Lecture
10	Revision	Lecture
MODULE II		
11	Demand analysis	PPT/Lecture
12	Demand meaning	CSR
13	Definition	Lecture
14	Law of demand	Lecture
15	Determinants of law	Lecture
16	Exceptions to the law of demand	PPT/Lecture
17	Elasticity of demand	PPT/Lecture
18	Price elasticity	PPT/Lecture
19	Price elasticity	PPT/Lecture
20	Income elasticity	Lecture
21	Income elasticity	PPT/Lecture
22	Advertisement elasticity	PPT/Lecture

23	Advertisement elasticity	PPT/Lecture
24	Cross elasticity	PPT/Lecture
25	Cross elasticity	PPT/Lecture
26	Uses of price, income, advertisement and cross elasticities	PPT/Lecture
27	Demand forecasting	PPT/Lecture
28	Short term forecasting	PP PPT/Lecture
29	Short term forecasting	PPT/Lecture
30	Long term forecasting	PPT/Lecture
31	Methods of forecasting	PPT/Lecture
32	Methods of forecasting	PPT/Lecture
33	Forecasting the demand for new product	PPT/Lecture
34	Problems of income , price cross and advertisement elasticity	
35	Revision	
MODULE III		
36	Production analysis	PPT/Lecture
37	Production function	PPT/Lecture
38	Cobb Douglas production function	PPT/Lecture
39	Laws of production	Lecture
40	Law od diminishing returns	Lecture
41	Law of returns to scale	PPT/Lecture
42	Economies of scale	PPT/Lecture
43	Dis economies of scale	PPT/Lecture
44	Isoquant curve	PPT/Lecture
45	Iso cost curve	Lecture
46	Optimum combination of input	PPT/Lecture
47	Least cost input combination	PPT/Lecture
48	Law of returns	PPT/Lecture
49	Business decisions	PPT/Lecture
50	Revision	PPT/Lecture
55	Cost analysis	PPT/Lecture
56	Pricing theory	PPT/Lecture
57	Objectives	PPT/Lecture
58	Role of cost in pricing	PPT/Lecture
59	Accounting cost	PPT/Lecture
60	Long run and short run	PPT/Lecture
61	Cost out put relations	PPT/Lecture
62	Market conditions	PPT/Lecture
63	Theories of price determination under perfect competition	PPT/Lecture
64	Price output determination under perfect competition	PPT/Lecture
65	Monopoly	PPT/Lecture
66	–monopolistic competition	PPT/Lecture
67	Oligopoly	PPT/Lecture

68	Price discrimination	PPT/Lecture
69	Price discrimination	PPT/Lecture
70	Kinked demand curve	PPT/Lecture
71	Price leadership	PPT/Lecture
72	Price leadership	PPT/Lecture
73	Pricing under collusion	PPT/Lecture
74	Revision	
75	Revision	
76	Business cycle	PPT/Lecture
77	Introduction	PPPT/Lecture
78	Phases of business cycle causes and indicators	PPT/Lecture
79	Theories of business cycle	PPT/Lecture
80	Theories	PPT/Lecture
81	Business decision	PPT/Lecture
82	Revision	
83	Uses of business cycle	PPT/Lecture
84	Revision	
85	Theories	PPT/Lecture
86	Viva	
87	Viva	
88	Revision	
89	Revision	
90	Revision	

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Laws of production

References

- Maheswari.K.L and Varshney : Managerial Economics
- Samuel, Mote and Paul :Managerial Economics
- Pylee.M.V and Sankaranarayan.K.C :Managerial Economics
- Dwivedi.N.D: Managerial Economics
- Reddy P.N and Appanniah. H. R : Principles of Business Economics

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	6
COURSE TITLE	PRACTICAL AUDITING	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

OBJECTIVES:

1. To familiarize the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

SESSION	TOPIC	LEARNING RESOURCES
MODULE I		
1.	Auditing-Meaning-Scope-Objectives	PPT/Lecture
2.	Types of Audit - Merits and demerits	PPT/Lecture
3.	Audit programme, features, advantages, Disadvantages	PPT/Lecture
4.	Features of Audit programme	PPT/Lecture
5.	Advantages and Disadvantages of Audit Programme	PPT/Lecture
6.	Audit notebook, features, advantages, Disadvantages	PPT/Lecture
7.	Audit working paper, Evidences	PPT/Lecture
8.	Considerations before commencing an audit	PPT/Lecture
9.	Routine checking and test checking	PPT/Lecture
10.	Qualifications of an auditor	PPT/Lecture
11.	Qualifications of an auditor	PPT/Lecture
12.	Liabilities in case of misfeasance, criminal, liability to third party	PPT/Lecture
13.	Liabilities in case of misfeasance, criminal, liability to third party	PPT/Lecture
14.	Annotation	PPT/Lecture
15.	Revision	PPT/Lecture
16.	Test Paper Module 1	
MODULE II		
17.	Internal control- Meaning- Definition – features	PPT/Lecture
18.	Internal check-steps-advantages	PPT/Lecture
19.	Internal Audit-procedures-merits-demerits	PPT/Lecture
20.	Audit procedure-advantages	PPT/Lecture
21.	Vouching-differences	PPT/Lecture
22.	Requirements of a voucher	PPT/Lecture

23.	Annotation	PPT/Lecture
24.	Vouching of cash sales	PPT/Lecture
25.	Vouching of receipts from debtors	PPT/Lecture
26.	Vouching of various other items	PPT/Lecture
27.	Vouching of payment of wages	PPT/Lecture
28.	Vouching of purchase of land and building	PPT/Lecture
29.	Duties of an auditor	PPT/Lecture
30.	Statutory duties, contractual duties	PPT/Lecture
31.	Duties imposed by law	PPT/Lecture
32.	Verification –Advantages, Disadvantages	PPT/Lecture
33.	Verification of assets, liabilities	PPT/Lecture
34.	Valuation –Advantages-Disadvantages	PPT/Lecture
35.	Difference between valuation and verification	PPT/Lecture
36.	Valuation of assets	PPT/Lecture
37.	Valuation of liabilities	PPT/Lecture
38.	Rights of an auditor	PPT/Lecture
39.	Methods for conducting valuation, verification	PPT/Lecture
40.	Annotation	PPT/Lecture
41.	Revision	PPT/Lecture
42.	Viva /Test	
43.	CIA-1	
MODULE III		
44.	Audit of limited companies	PPT/Lecture
45.	Qualities of company auditor	PPT/Lecture
46.	Importance of Company Auditor	PPT/Lecture
47.	Qualifications of an auditor	PPT/Lecture
48.	Disqualifications of an auditor	PPT/Lecture
49.	Appointment of auditor	PPT/Lecture
50.	First auditor, subsequent auditor	PPT/Lecture
51.	Filling of casual vacancies, Government Auditor	PPT/Lecture
52.	Filling of Government Auditor	PPT/Lecture
53.	Annotation	PPT/Lecture
54.	Auditor's liability in share capital	PPT/Lecture
55.	Auditor's liability in share transfer	PPT/Lecture
56.	Removal of company auditor	PPT/Lecture
57.	Removal of company auditor	PPT/Lecture
58.	Surprise test	
59.	Limited company	PPT/Lecture
60.	Audit report	PPT/Lecture
61.	Contents of audit report	PPT/Lecture
62.	Types of audit report	PPT/Lecture

63.	Annotation	PPT/Lecture
64.	Revision	PPT/Lecture
65.	Viva / Test	
66.	Investigation – Meaning - Definition	PPT/Lecture
67.	Features of investigation	PPT/Lecture
68.	Essentials of investigation	PPT/Lecture
69.	Methods in which investigation is conducted	PPT/Lecture
70.	Types of investigation	PPT/Lecture
71.	Investigation when fraud is suspected	PPT/Lecture
72.	Investigation on acquisition of running business	PPT/Lecture
73.	Annotation	PPT/Lecture
74.	Revision	PPT/Lecture
75.	Viva/Test	
76.	CIA – II	
77.	Recent trends in auditing	PPT/Lecture
78.	Cost audit - objectives of cost audit	PPT/Lecture
79.	Nature and significance of cost audit	PPT/Lecture
80.	Tax audit - objectives of tax audit	PPT/Lecture
81.	Management audit objective	PPT/Lecture
82.	social audit - objective	PPT/Lecture
83.	Government audit - Objective	PPT/Lecture
84.	Performance audit - objective	PPT/Lecture
85.	Auditing in EDP	PPT/Lecture
86.	Auditing and Assurance Standard Board	PPT/Lecture
87.	Annotation	PPT/Lecture
88.	Revision	PPT/Lecture
89.	Test	
90.	Discussion	

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Auditing scams in India
2	Identifying Audit firms and their functioning practically

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Case studies in auditing

References

- Dr. K.G.C. Nair, Dr. Dipa. S. Krishnan, Dr, Suman Alexander, Practical Auditing, Chand Books.
- B N Tandon, S Sundharabahu, A handbook of Practical Auditing, S Chand Limited ,2006.

Web resource references:

- <http://www.gdcbemina.com/docs/Auditing.pdf>

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	6
COURSE TITLE	ACCOUNTING FOR MANAGERIAL DECISIONS	CREDIT	4
HOURS/SEM	90		

OBJECTIVE

1. To equip the students to interpret financial statements.
2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

SESSIONS	TOPIC	LEARNING RESOURCES
1	Introductory Session	Lecture
2	Module 1 Financial statements ,meaning, essentials	Lecture,PPT
3 - 5	Importance , characteristics, nature	Lecture,PPT
6 - 8	Analysis and interpretation, objects and importance of analysis and interpretation	Lecture,PPT
9 - 11	Types of financial analysis , external and internal analysis	Lecture,PPT
12 - 14	Horizontal analysis, vertical analysis	Lecture,PPT
15 – 16	Methods and techniques used in Financial analysis	PPT and Lecture
17 – 18	comparative income statement and balance sheet	Practical Problems
19 – 20	common size income statement and balance sheet	Practical Problems
21 - 22	Trend analysis	Practical Problems
23 – 24	Doubt clearing session and additional problems	Revision

25 – 26	Module 2 Ratio analysis - introduction - meaning and definition	Lecture, PPT
27 – 28	objectives - importance and uses	Lecture, PPT
29 – 30	Classification of Ratios	PPT, Lecture
31 – 32	Profitability Ratios	Practical Problems
33 – 35	Coverage ratios	Practical Problems
36 – 37	Turnover ratios	Practical Problems
38 - 39	Financial ratios	Practical Problems
40 - 41	Leverage ratios	Practical Problems
42 - 43	Advantages and disadvantages of Ratios	Lecture, PPT
44 – 45	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems
46 – 47	limitations of Ratios	Lecture,PPT
48 – 49	Discussion of important questions	
50 – 51	CIA - First Internal Examination	
52 - 53	Module 3 Fund Flow analysis - introduction - meaning and definition of fund	Lecture,PPT
54 – 55	Need for Fund Flow statement- managerial Uses	Lecture,PPT
56 – 57	Procedures for the preparation of fund flow statement	Lecture,PPT
58 – 59	Schedule of Changes in Working Capital	Practical Problems
60 - 61	Adjusted profit and loss account	Practical Problems

62 – 63	Fund Flow Statement	Practical Problems
64 – 65	Distinction between Fund Flow Statement and Balance Sheet	Lecture, PPT
66 – 67	Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture, PPT
68 – 69	Uses of funds flow statement	Lecture, PPT
70 – 71	Revision and discussion of important questions	
72 – 73	Module 4 Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture, PPT
74	usefulness of Cash flow statement, scope	Lecture, PPT
75	Classification of Cash Flows	PPT and Lecture
76	Preparation of Cash Flow Statement	Practical Problems
77	Cash flow from operating activities	Practical Problems
78	Cash flow from financing activities	Practical Problems
79	Cash flow from investing activities	Practical Problems
80	Cash flow statement - Direct Method	Practical Problems
81	Cash flow statement- Indirect Method	Practical Problems
82	Difference between cash flow and fund flow statements	Lecture
83	Module 5 Standard Costing- Meaning- Definition	Lecture
84	Preliminaries before establishing standard cost	Lecture
85	Different types of variances	Lecture

86	Material variance	Practical problems
87	Labour variance	Practical problems
88	Application of variance analysis	Practical problems
89	Discussion of important questions	
90	Evaluation of the Course	
	Test paper on Whole portion	
	CIA - Second Internal Examination	

ASSIGNMENTS

	Topic of assignment
1	Preparation of fund flow statement
2	Preparation of cash flow statements

REFERENCE BOOKS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y&Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	6
COURSE TITLE	DATABASE MANAGEMENT SYSTEM	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

OBJECTIVES-

The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms.

SESSION	TOPIC	LEARNING RESOURCES
MODULE I		
1	Database Concepts	PPT
2, 3	Clarification of objectives, Assignments, Expectations, Internal marks, Practical works, record, Lab hours, Groups division.	PPT/Lecture
4, 5	Database File structure Database terminology Data entities attributes	PPT/Lecture
6,7	Lab	
8, 9	DBMS Advantages of Database systems	PPT/Lecture
9, 10	Data Independence Components of DBMS	PPT/Lecture
11, 12	Lab	
13, 14	Lab	
MODULE II		
15, 16	RDMS & Relationships in Database	PPT/Lecture
17, 18	Data Models Relational Data Model RDBMS Relationships	Lecture
	Lab	Practical
18, 19	Types of Relationships one to many one to many many to many	Lecture
20, 21	Lab	Practical
22, 23	Defining relationships referential integrity	Lecture
24	Class by reasource person	Lecture
25, 26	Lab	Practical
27, 28	Public & Primary key	PPT/Lecture

29		
MODULE III		
30, 31	Basic Elements of Ms- Access 2007	PPT/Lecture
32, 33, 34	Introduction- Objects in Ms- Access -Create, open, and close a database	PPT/Lecture
35, 36	Creating a data table- different ways of creating tables	PPT/Lecture
37, 38	Data types	Lecture
39, 40, 41	The primary key- properties of the fields	Lecture
42, 43	Saving a table- closing a table- modifying data tables	PPT/Lecture
44, 45	Lab	Practical
46, 47	creating table relationships- editing relationships	PPT/Lecture
48, 49	Class by reasource person- DB	PPT/Lecture
50	Lab	Practical
MODULE IV		
51, 52	Queries & Forms in Access	PPT/Lecture
53, 54	Types of queries	Lecture
55, 56	Lab	Practical
57, 58	Creating a query- saving queries- summary queries	PPT/Lecture
59, 60	Cross tab queries- action queries	PPT/Lecture
61, 62	Lab	Practical
63, 64	Forms- the form's wizard the form design view- the form design bar	PPT/Lecture
65, 66	Lab	PPT/Lecture
MODULE V		
67, 68	Reports in Access	PPT/Lecture
69, 70	The report's wizard	PPT/Lecture
71, 72	Lab	Practical
73, 74	The report design view	PPT/Lecture
75, 76	Paragraph formatting options - Working with Grids	PPT/Lecture
77, 78	Lab	Practical
79, 80	The report design bar	PPT/Lecture
81, 82	Lab	Practical
83, 84	The tool box- the preview window	PPT/Lecture
85, 86	Lab	Practical
87, 88	Grouping and sorting- printing a report	PPT/Lecture
89, 90	Revision	Lecture

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)
1	Lab Book
2	Record

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Library Management Database

References

- Indian Journal of Public administration
- Journal of Health Management
- Indian Journal of Social work
- Economic and Political Weekly

Web resource references:

<https://en.wikipedia.org/wiki/>

Practical Training:

- Designing tables
- Designing relationships between tables.
- Creating simple queries
- Creating summary query, update query, delete query, append query, crosstab query.
- Creating forms
- Creating Reports.