

Degloor College, Degloor

DEPARTMENT OF COMMERCE

ANNUAL TEACHING PLAN

YEAR : 2015-2016

CLASS- B.COM.II

Semi-III

PAPER & Chapters	NAME OF THE PAPER , Class & IT'S UNIT'S	NAME OF THE TEACHER	NO.OF PERIODS REQUIRED	PERIOD OF TEAHING
Name of paper -	Corporate Accounting-I	Kadreakae		
		P.G.		
Chapter-I	Profit prior to incorporation: Meaning of Profit prior to incorporation, Allocation of expenses and incomes between pre and post period, Ascertaining pre and post Incorporation profit or loss.		12	July
Chapter-II	Issue, Forfeiture and Re-issue of Equity Shares: Meaning and procedure of Issue, Forfeiture and Re-issue of Equity Shares, Application Money, Allotment Money, Call Money, Pro-rata allotment of shares, Practical problems on Accounting Entries of Issue, Forfeiture and Re-issue of Equity Shares		12	Aug.
Chapter-III	Redemption of Preference Shares: Meaning and procedure of Redemption of preference shares, Types of preference shares , Sources of redemption of preference shares, Practical problems on Accounting Entries of Redemption of preference shares and Balance Sheet after Redemption of preference shares.		10	Sept.
Chapter-IV	Company Final Accounts: Objectives of preparation of final accounts, Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet In prescribed forms.		08	Oct.

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Name of paper -	Cost Accounting-I	Kadrekae P.G.		
Chapter-I	Single Output Costing: Meaning of Cost, Elements of Cost, Treatment of Stock- Stock of Raw Materials, Stock of Workin Progress, Stock of Finished Goods, Practical Problems on Cost Sheet and Tender.		12	Jully
Chapter-II	Material Cost: Proper Purchase Procedure, Fixation of Stock Levels, ABC Analysis, Stores Ledger Account, Methods of Pricing of Material Issues. Practical Problems on Fixation of Stock Levels and Methods of Pricing of Material Issues (FIFO and LIFO only)		12	Aug.
Chapter-III	Labour Cost: Meanings of Time Keeping, Time Booking, Idle Time and Labour Turnover. Methods of Wage Payments-Time Rate System, Piece Rate System; Incentive Plans- Halsey Plan, Rowan Plan and Taylor's Differential Piece Rate System and Practical Problems on above methods.		10	Sept.
Chapter-IV	Overhead Costs: Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate , Practical Problems on Machine Hour Rate.		08	Oct.

None of

PAPER & Chapters	FINANCIAL ACCOUNTING-I	Kadrekar P.G.		
Unit-I	Introduction Meaning of Book Keeping and Accountancy, Accounting Concepts and Conventions. Types of Account and rules of Debit and credit, Journal, Ledger and Trial Balance, Revenue expenses and incomes, capital income and expenditure		12	July
Unit-II	Subsidiary Books Nature, meaning & need of maintaining subsidiary books with five problems consisting entries to be recorded in all subsidiary books. (Purchase books, Sales books, Purchase Return Books, Sales Return Books, Simple Cash books)		12	Aug.
Unit-iii	Rectification of Errors Meaning, need, procedure of rectification of errors, types of Rectification of errors. Errors before preparing trial balance, errors after preparing trial balance and after preparing final Accounts and their rectification.		10	Sept.
Unit-iv	Bank Reconciliation Statement Meaning, importance & need, causes of Statement of difference between cash book balance and pass book balance. Preparation of all types of BRS for Sole Trading		08	Oct.
Unit-v	Final Accounts Meaning & Significance of final Accounts, preparation of Trading Account, profit & loss Account & Balance Sheet of sole trading concern with adjustments.		06	Nov.

	Advanced Accounting & Auditing II Semester – VI	Kadrekar P.G.		
Unit-I	Introduction of Auditing Basic Concepts of Auditing, Distinction between Investigation and Auditing, Classification of Audits, Difference between Government Audit and Commercial Audit, Advantages of Audit, Limitations of Audit		12	Dec.
Unit-II	Detection and Prevention of Fraud Types of Errors, Location of Errors, Detection and prevention of Fraud, Auditors position as regards to Frauds and errors.		12	Jan.
Unit-iii	Audit Evidence Introduction , Evidence for assertions, formation of opinion, types of evidence Audit techniques of collecting Audit Evidence, Audit Sampling, Types of Sampling.		10	Feb.
Unit-iv	Company Auditor Qualifications, Appointment, Removal, Power, Duties and Responsibilities		08	Mar.
Unit-v	Auditors Report Basic elements of Audit report, kinds of audit report, specimen of clean report, specimen of qualified report.		04	Apr.