

**VIJAYA COLLEGE, R.V. ROAD, B-4.
DEPARTMENT OF COMMERCE AND MANAGEMENT
2024-25 EVEN SEM ACADEMIC PLANNER**

**SEP SYLLABUS
COURSE: II SEM B.COM
&
II B. Com – BDA {AFA, HRM, BR}**

Subject: Advanced Financial Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Module-1: Insurance Claims for Loss of Stock: Meaning, Need and Advantages of Fire Insurance-	NVR, KJV
	IV	Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage	
MAR 2025	I	Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.	
	II	Module - 2: Hire Purchase Accounting: Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price –	
	III	Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).	
	IV	Module -3: Departmental Accounts: Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses	
APR 2025	I	UNIT TEST-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet	
	II	Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).	
	III	Module-4: Branch Accounts: Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches	

	IV	Meaning and features of Dependent Branches, Independent Branches and Foreign Branches- Methods of maintaining books of accounts by the Head Office –Debtors System-	
MAY 2025	I	ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.	
	II	Module -5: Conversion of Single-Entry System into Double Entry System: Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion –	
	III	Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account	
	IV	Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet -problems	
JUNE 2025	I	REVISION	

SUBJECT: HUMAN RESOURCE MANAGEMENT

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Module No. 1: Introduction to Human Resource Management , Meaning and Definition of HRM – Features, Objectives,	AM
	IV	Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices	
MAR 2025	I	Module No. 2: Human Resource Planning, Recruitment & Selection. <u>Human Resource Planning</u> : Meaning and Importance of Human Resource Planning, Process of HRP-	
	II	<u>Recruitment</u> – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment	
	III	<u>Selection</u> – Meaning, Steps in Selection Process, Evaluation of Selection Process, Barriers to effective Selection; Steps in effective Selection	
	IV	Module No. 3: On-boarding, Training and Career Planning ; On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding;	

APR 2025	I	<i>Training: Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training</i>	
	II	Career Planning and Development- Need for Career Planning; Types -Horizontal Progress	
	III	Vertical Progression, Technical, Managerial and Functional progression (Concepts only)	
	IV	Module No. 4: Performance Appraisal <i>Performance appraisal: Meaning Objectives and Process of Performance Appraisal</i>	
MAY 2025	I	Methods of Performance Appraisal – Traditional & Modern Methods	
	II	Modern Methods, Uses and Limitations of Performance Appraisal	
	III	Unit-5: Compensation Management, Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation;	
	IV	Incentives- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	
JUNE 2025	I	REVISION	

Subject: Business Regulations

MON TH	WEEK	PORTIONS COVERED	TEAC HERS HAND LING
FEB 2025	III	Module No. 1: Indian Contract Act, 1872- Definition of Contract, Essentials of Valid Contract,	PS,
	IV	Offer and acceptance, consideration contractual capacity, free consent.	
MAR 2025	I	Classification of Contract,	
	II	Discharge of a contract, Breach of Contract and Remedies to Breach of Contract	
	III	Module No. 2: The Sale of Goods Act, 1930- Introduction - Definition of Contract of Sale, Essentials of Contract of Sale	
	IV	Conditions and Warranties, Transfer of ownership in goods including sale by a non-owner and exceptions-	
APR	I	Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer	
	II	Module No 3: Negotiable Instruments Act 1881- Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments	

2025	III	Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics, and types)	
	IV	Parties to Negotiable Instruments – Dishonor of Negotiable Instruments – Notice of dishonor – Noting and Protesting	
MAY 2025	I	Module No. 4 : Consumer Protection Act 1986- Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer Act,	
	II	Consumer Redressal Agencies – District Forum, State Commission and National Commission.	
	III	Module 5: Environment Protection Act 1986- Introduction - Objectives of the Act,	
	IV	Important Terms – Environment, Pollutants, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.	
JUNE 2025	I	REVISION	

**Subject: CORPORATE
ADMINISTRATION**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Module 1: Introduction to Company: Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies	DJV, CHL, VM,
	IV	One Person Company-Private Company-Public Company-Company limited by Guarantee Company limited by Shares	
MAR 2025	I	Holding Company-Subsidiary Company- Government Company-Associate Company- Small Company-Foreign Company-Global Company- Body Corporate-Listed Company.	
	II	Module-2: Formation of Companies: Promotion Stage: Meaning of Promoter, Position of Promoter	
	III	Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association	
	IV	Distinction between Memorandum of Association and Articles of Association, Certificate OF Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects	

APR 2025	I	Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.	
	II	Module 3: Company Administration: Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director,	
	III	Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee.	
	IV	Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal, or dismissal.	
MAY 2025	I	Module 4: Corporate Meetings: Introduction Corporate meetings: types – Importance- Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting	
	II	Notice – Quorum –Proxies - Voting – Registration of resolutions; Role of a company secretary in convening the meetings.	
	III	Module 5: Winding Up: Introduction – Meaning- Modes of Winding up –Consequence of Winding up	
	IV	Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
JUNE 2025	I	REVISION	

Subject: Quantitative Aptitude

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Module -1: Number system, Indices and Logarithms: Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers,	LMR
	IV	Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices-meaning	
MAR 2025	I	-Basic laws of indices and their application for simplification	
	II	Logarithms- Laws of Logarithms-Common logarithms application of log table for simplification	
	III	Module-2: Theory of Equations: Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables)	

	IV	Elimination and Substitution Methods only. Quadratic Equation	
APR 2025	I	Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems- Application of equations to business.	
	II	Module-3: Progressions: Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP Insertion of Arithmetic Mean	
	III	Geometric Progression Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems	
	IV	Module-4: Financial Mathematics: Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting- problems.	

MAY 2025	I	Module -5: Conversion of Single-Entry System into Double Entry System: Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion
	II	Ratios and Proportions- Duplicate-triplicate and sub- duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.
	III	Module-5: Matrices and Determinants: Meaning – types – operation on matrices – additions - subtractions and multiplication of two matrices – transpose
	IV	determinants – minor of an element – co-factor of an element –inverse – crammer's rule in two variables – problems
JUNE 2025	I	REVISION

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**NEP SYLLABUS
COURSE: IV SEM B.COM**

Subject: Advanced Corporate Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HAND LING
FEB 2025	III	Unit 1: REDEMPTION OF PREFERENCE SHARES- Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption	VM, RSG
	IV	Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for Redemption – issue of bonus shares	
MAR 2025	I	preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).	
	II	issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).	
	III	Unit 2: REDEMPTION OF DEBENTURES Meaning of Redemption of Debentures; Lump sum Method,	
	IV	Installment Method, Sinking Fund Method	
APR 2025	I	Insurance Policy Method (Problems on all the methods of Redemption of Debentures)	
	II	Module No. 3: Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in Merger – Amalgamation in Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103),	

	III	Net asset Method – Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company	
	IV	Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)	
MAY 2025	I	Module No. 4: Internal Reconstruction of Companies Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction	
	II	Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction. Account and Balance sheet after reduction (Schedule III to Companies Act 2013).	
	III	Unit 5: LIQUIDATION OF COMPANIES Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up.	
	IV	Voluntary Winding up and Winding up subject to Supervision by Court. Order of payments in the event of Liquidation.	
JUNE 2025	I	Liquidator’s Statement of Account, Liquidator’s remuneration. Problems on preparation of Liquidator’s Final Statement of Account.	
	II	REVISION	

Subject: Costing Methods & Techniques

MONTH	WEEK	PORTIONS COVERED	TEAC HERS HAND LING
FEB 2025	III	Module No. 1: Job and Contract Costing- Job Costing: Meaning, features, applications, Job cost sheet – simple problems.	SKK, CHL
	IV	Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing,	
MAR 2025	I	meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts	
	II	contracts-Problems on Preparation of Contract account and Contractee’s account (excluding Trial Balance and Balance Sheet problems).	
	III	Module No. 2: Process Costing- Process costing: Meaning, features and applications of Process Costing;	

	IV	comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in process accounts;	
APR 2025	I	preparation of process accounts - problems	
	II	preparation of process accounts - problems	

	III	Module No.3: Service Costing- Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing Costs and Cost units for different services- Hospital and Educational institutions
	IV	Costs and Cost units for different services - Transport Services, Problems on preparation of Service Cost Statements for Transport service
MAY 2025	I	Module 4: Marginal Costing-Meaning and Features, terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory).
	II	Problems on BEP (excluding Break even chart problems).
	III	Module 5: Standard Costing and Variance Analysis – Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances
	IV	Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).
JUNE 2025	I	REVISION

Subject: Business Regulatory Framework

MON TH	WEEK	PORTIONS COVERED	TEAC HERS HAND LING
FEB 2025	III	Module No. 1: Indian Contract Act, 1872- definition of Contract, Essentials of Valid contract,	PS
	IV	Offer and acceptance, consideration contractual capacity, free consent.	
MAR 2025	I	Classification of Contract,	
	II	Discharge of a contract, Breach of Contract and Remedies to Breach of Contract	
	III	Module No. 2: The Sale of Goods Act, 1930- Introduction - Definition of Contract of Sale, Essentials of Contract of Sale	
	IV	Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions-	
	I	Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer	

APR 2025	II	Module No 3: Negotiable Instruments Act 1881- Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments
	III	Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics, and types)
	IV	Parties to Negotiable Instruments – Dishonor of Negotiable Instruments – Notice of dishonor – Noting and Protesting
MAY 2025	I	Module No. 4: Consumer Protection Act 1986- Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer Act,
	II	Consumer Redressal Agencies – District Forum, State Commission and National Commission.
	III	Module 5: Environment Protection Act 1986- Introduction - Objectives of the Act,
	IV	Important Terms – Environment, Pollutants, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.
JUNE 2025	I	REVISION

IV SEM B. Com BDA

SUBJECT: HUMAN RESOURCE MANAGEMENT

MONTH	WEEK	PORTIONS COVERED	TEACHERS HAND LING
FEB 2025	III	Module No. 1: Introduction to Human Resource Management , Meaning and Definition of HRM – Features, Objectives,	LMR
	IV	Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices	
MAR 2025	I	Module No. 2: Human Resource Planning, Recruitment & Selection. <u>Human Resource Planning</u> : Meaning and Importance of Human Resource Planning, Process of HRP-	
	II	<u>Recruitment</u> – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment	

	III	<u>Selection</u> – Meaning, Steps in Selection Process, Evaluation of Selection Process, Barriers to effective Selection; Steps in effective Selection	
	IV	Module No. 3: On-boarding, Training and Career Planning; On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding;	
APR 2025	I	<i>Training:</i> Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training	
	II	Career Planning and Development- Need for Career Planning; Types -Horizontal Progress	
	III	Vertical Progression, Technical, Managerial and Functional progression (Concepts only)	
	IV	Module No. 4: Performance Appraisal <i>Performance appraisal:</i> Meaning Objectives and Process of Performance Appraisal	
MAY 2025	I	Methods of Performance Appraisal – Traditional & Modern Methods	
	II	Modern Methods, Uses and Limitations of Performance Appraisal	
	III	Unit-5: Compensation Management, Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation;	
	IV	Incentives- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	
JUNE 2025	I	REVISION	

SUBJECT: PRINCIPLES OF MARKETING

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAR 2025	I	MODULE 1: INTRODUCTION TO MARKETING Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing.	VSK
	II	Recent trends in Marketing-E- business, Tele-marketing, M- Business; Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).	
	III	MODULE 2: MARKETING ENVIRONMENT Internal environment, and External environment	
	IV	Microenvironment – The company, suppliers, marketing intermediaries’ competitors, public and customers,	
APR 2025	I	Macro Environment- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment	
	II	MODULE 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR -Meaning and Definition Consumer Behaviour - Factors influencing Consumer Behaviour	

	III	Bases of Market Segmentation, Requisites of Sound Market Segmentation; Buying Decision Process
MAY 2025	I	MODULE 4: MARKETING MIX Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion
	II	Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labelling,
	III	Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels.
	IV	Promotion- Advertisement, Sales promotion
JUNE 2025	I	Public Relations, Publicity, Personnel Selling
	II	MODULE 5: SERVICES MARKETING Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).
	III	Revision

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**NEP SYLLABUS
COURSE: VI SEM B.COM**

Subject: Management Accounting

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025	III	ModuleNo.1: Introduction to Management Accounting Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant	SKK, DJV
	IV	Relationship between Financial Accounting and Management Accounting	
MAR 2025	I	Relationship between Cost Accounting and Management Accounting.	
	II	Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.	
	III	ModuleNo.2:Analysis of Financial Statements Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis	
	IV	Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.	
APR 2025	I	ModuleNo.3: Ratio Analysis - Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations	
	II	Classification of Ratios: Turnover ratio – Liquidity ratios - Profitability ratios and Solvency ratios. Problems.	
	III	ModuleNo.4: Cash flow Analysis: Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement	
	IV	Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities	
MAY 2025	I	Preparation of Cash Flow Statement according to Ind. AS-7.	
	II	ModuleNo.5: Budgetary Control: Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control	
	III	Types of budgets- Functional Budgets - Cash	

		budget, sales budget, purchase budget and production budget	
	IV	Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.	
JUNE 2025	I	REVISION CLASSES	

Subject: Income Tax Law & Practice – II

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025	III	Module No. 1: Profits and Gains of Business and Profession: Introduction-Meaning and definition of Business, Profession and Vocation.	MSS
	IV	Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses	
MAR 2025	I	- Expressly disallowed expenses and losses, Expenses allowed on payment basis.	
	II	Problems on computation of income from business of a sole trading concern	
	III	Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	
	IV	Module No. 2: Capital Gains: Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer	
APR 2025	I	Computation of capital gains – Short term capital gain and Long-term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	
	II	Module No. 3: Income from other Sources: Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities	
	III	Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.	
	IV	Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income: Meaning- Provisions of Set off and Carry Forward of Losses - Theory	
MAY 2025	I	Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB	
	II	REMAINING DEDUCTIONS - , 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to	

		Individuals.	
	III	Module No. 5: Computation of Total Income and Tax Liability – meaning of total income & liability	
	IV	Computation of Total Income and tax liability of an Individual assessee under Old Regime.	
JUNE 2025	I	REVISION CLASSES	

Subject: Advanced Financial Management			
MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025	III	Module No.1: Cost of Capital: Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital Computation of Cost of Capital	NVR, CHL
	IV	Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital	
MAR 2025	I	Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.	
	II	Module No. 2: Capital Structure Theories: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.	
	III	Module No.3: Risk Analysis in Capital Budgeting: Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks	
	IV	Risk adjusted Discount Rate Approach–Certainty Equivalent Approach –Probability Approach-Standard Deviation and Co-efficient of Variation-Theory and Problems.	
APR 2025	I	Sensitivity Analysis and Decision Tree Analysis - Theory	
	II	Module No. 4: Management of Current Assets: Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash	

	III	Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management	
	IV	Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period.	
MAY 2025	I	Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.	
	II	Module No. 5: Dividend Decision and Theories: Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy	
	III	Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model	
	IV	Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.	
JUNE 2025	I	REVISION CLASSES	
MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025		Module No. 1: Introduction to Indian Accounting Standards and IFRS: Introduction- Meaning and Definition of Accounting Standards – Need	KJV
	IV	Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards	
MAR 2025	I	Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards	
	II	International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.	
	III	Module No. 2: Provision under Accounting Standard for Items Appear in Financial Statements: Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS-16) – Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions,	
	IV	recognition, Measurement, and disclosures of the above-mentioned Standards Simple problems on the above standards.	
APR 2025	I	Module No. 3: Preparation of Financial Statements as per Ind AS: Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss,	

Elective
1-
Accounting
Group

Subject:
Indian
Accounting
Standards

	II	Statement of Financial Position (Balance Sheet), (In detail) -	
	III	Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)	
	IV	Module No. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements: Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24)	
MAY 2025	I	Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34) - Theory Only	
	II	Module No. 5: Consolidated & Separate Financial Statements of Group Entities : Meaning and Definition of Group, Holding and Subsidiary Company, purpose, and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act,2013 in respect of consolidated Financial Statements	
	III	Components of consolidated Financial Statements, Calculation of Goodwill or Capital Reserve on Consolidation, Calculation of Minority Interest or Non-controlling Interest.	
	IV	Accounting treatment for inter-company depts., unrealized profit on stock, and unrealized profit on fixed assets and intercompany dividends	
JUNE 2025	I	REVISION CLASSES	

Elective 2 – Finance Group
Subject: Investment Management

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025	III	Module No.1: Introduction to Investment Concepts of Investments: Attributes –Economic v/s Financial Investment	KS
	IV	Investment and Speculation –Features of a good investment –Investment Process	
MAR 2025	I	Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives (Only Concepts)	
	II	Module No.2: Security Analysis:	

		Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work	
	III	Technical Analysis – Concept, Theories - Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns.	
	IV	Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).	
APR 2025	I	Module No.3: Risk & Return Risk and Return Concepts: Concept of Risk –Types of Risk-Systematic risk –Unsystematic risk – Calculation of Risk and returns	
	II	Portfolio Risk and Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return.	
	III	Problems on Calculation of Risk and Returns on Portfolio	
	IV	Module No. 4: Valuation of Securities Valuation of Bonds – debentures	
MAY 2025	I	Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth	
	II	Earnings Capitalization Approach with and without growth	
	III	Module No. 5: Portfolio Management Meaning -Need –Objectives –process. Selection of securities and Portfolio analysis	
	IV	Construction of optimal portfolio using Sharpe’s Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance).	
JUNE 2025	I	REVISION CLASSES	

Elective 2 – HRM Group
Subject: Human Resource Development

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025		Module No.1: Conceptual Analysis of Human Resource Development: Introduction – Meaning and Definition of HRD - Need	LMR, RSG, VM
	IV	-Multiple Goals of HRD	
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MAR 2025	I	HRD Department and its Task - HRD for Organizational Effectiveness - HRD in the Indian Context -HRD Mechanisms	
	II	Employee Empowerment - HRD as a Motivational Factor	

	III	Module No.2: Frame Work of Human Resource Development : Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs-HRD Model	
	IV	Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company	
APR 2025	I	Sponsored Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.	
	II	Module No.3: Human Resource Performance: Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD	
	III	Diversity of Work Force - Work Force Reduction - Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development - Realistic Job Review.	
	IV	Module No. 4: HRD Evaluating Programs: Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD	
MAY 2025	I	Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.	
	II	Module No. 5: Management Development : Introduction - Employee counselling and wellness services	
	III	Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs -	
	IV	Organizational Strategies Based on Human Resources.	
JUNE 2025	I	REVISION CLASSES	

Subject: ASSESSMENT OF PERSONS OTHER THAN INDIVIDUALS & FILING OF ITR			
MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025	III	Module No.1: Depreciation Provisions under IT Act: Introduction-MeaningofDepreciation,Important points regarding depreciation,Block of assets,	AP

		Conditions for allowance of Depreciation-	
	IV	Normal and additional depreciation, Assets eligible for additional depreciation- Problems on Computation of depreciation.	
MAR 2025	I	Module No.2: Assessment of Partnership firms: Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm’s Business Income–	
	II	Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD)	
	III	-Problems on Computation of total income considering deduction u/s 80G only and tax liability of firms.	
	IV	Module No. 3: Assessment of Companies: Introduction-Meaning and Definition of Company- Types of Companies under Income tax Act - Minimum Alternate Tax (MAT) u/s 115JB-.	
APR 2025	I	Meaning and provisions; Book Profit- Meaning and provisions,	
	II	Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.	
	III	Module No.4: Tax Deducted at Source and Provisions for TDS: Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income,	
	IV	Problems on calculation of TDS.	
MAY 2025	I	Module No.5: Tax Under E- Environment and ITR filing: Filing of Income Tax Returns (ITR) – Types of income tax returns – benefit of filing ITR – Documents required in filing ITR.	
	II	E- Filing: - Meaning of e-filing of returns and different forms used for filing returns.	
	III	REVISION CLASSES	
MONT H	WEE K	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	IV	UNIT 1: INTRODUCTION TO COST ACCOUNTING Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting;	CHL
MAR	I	Various elements of Cost and Classification of Cost;	

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2025		Cost Object, Cost Unit, Cost Centres; Cost Reduction and Cost Control; Limitations of Cost Accounting;
	II	PROBLEMS ON COST SHEET
	III	UNIT 2: MATERIALS COST Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material. Materials control: Technique of Inventory Control- Problems on Level setting and EOQ
	IV	Procurement: Procedure for procurement of materials and documentation involved in procurement of materials;
APRIL 2025	I	Material Storage: Duties of Store keeper; Pricing of material issues; Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control - Technique of Inventory Control - Problems on Level Setting and EOQ.
	II	Module No. 3: Labour Cost- Labour Cost: Meaning and Types of labour cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). Labour Turnover- Meaning, Reasons and Effects of labour turnover
	III	Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – problems based on calculation of wages and earnings only.
	IV	UNIT 4: OVERHEADS-Meaning and Classification of Overheads; Accounting and Control of Manufacturing
MAY 2025	I	Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads
	II	Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method);
	III	Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate.
	IV	Module No. 5: Marginal Costing: Meaning and Definition – Need for Marginal Costing - Advantages & Limitations. Preparation of Marginal Cost statement.
JUNE 2025	I	Break–even Analysis: Meaning, Calculation of P/V ratio, Calculation of Break-Even point, Calculation of margin of safety, Preparation of Break-Even Chart.
	II	REVISION