

COURSE PLAN 2014-15

Submitted By:-

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Lecturer (Accounts and Management)

F. Y. B. COM

SUBJECT – Company Accounts

Academic Year: 2014 - 15

Unit 2 & 3 taught by Mr. Bhupendra Patel & Unit 1 & 4 taught Dr.Preethi Luhana

Course Objectives:-

Unit No	Title	Weightage
1	Structure of Balance Sheet Meaning, functions, objectives, limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Computation of the following items from balance sheet. Owner's fund Capital Employed Networking Capital	25%
2	Company final Accounts: (Horizontal form as per schedule-6 of Company Act 1956) With Simple adjustment (excluding calculation of managerial remuneration & Provision for Tax Calculation) Preparation of Profit & Loss A/C, Profit & Loss appropriation Account and Balance Sheet.	25%

SYBBA (SEM-IV)

Subject:- Cost accounting

Unit No	Topics	Weightage (%)
1.	Material & labour cost Definitions & Types of material – Material control Material Control Techniques (ABC, Analysis) Theory only Setting stock ,levels, maximum level, minimum level re-order level, danger level reordering ,Quantity, economic order Quantity (Short Examples) ,Features of good wage system- Labour Turn over its causes & remedies –various wage system- Time wage, Piece wage- incentives wage system plans ,(Theory	25%

	only) -Examples on Time rate as per Halsey & Rowan Method only .	
2	Overhead - Classification of overhead – Apportionment of overhead- Examples based on Apportionment of overhead of service department to production department under repeated distribution method - Absorption of overhead (Theory only) - Examples based on Machine hour rate.	25%

SYBBA-ITM (SEM-IV)

Subject:- Cost accounting

Unit No	Topics	Weightage (%)
1.	Overhead Expenses Classification of Overhead Apportionment & Absorption of Overhead Apportionment of Service Department overheads under Repeated Distribution Method. Machine hour rate.	25%
2	Budget and Budgetary Control Meaning & Definition of Budget & Budgetary Control Objectives of Budgetary Control Advantages & Limitations of Budgetary Control Preparation of Cash Budget & Flexible Budget	25%

TYBBA-ITM (SEM-VI)

Subject:- Publicity Management

Unit No	Topics	Weightage (%)
1.	Conceptual Foundation Introduction, Role of publicity, Steps for Free Publicity, Media Approach, Setting up Internal and External Communication, Strength and Weakness	25%

SYBCOM

Advanced Accounting and Auditing –VIII (Corporate Audit)

Unit No	Topics	Weightage (%)
1.	Company Auditor: Qualification, Disqualification, Appointments of company auditor. Removal, Duties, Rights and liabilities of company auditors	25%
2.	The Company Audit: <ul style="list-style-type: none">• Audit of Share Capital General Program for verification of Share Capital. Verification of Shares Issued for Cash and other than Cash Shares issued at Premium and Discount. Issue and Redemption of Preference Shares. Issue of Bonus Shares.• Audit of Dividends Verification of Dividend and Interim Dividend	25%
4.	Audit Reports: Basic elements of Auditor's Report, Format of Audit Report, Companies,(Auditor's Report) Order 2003,Types of Audit Reports Clean Report,Qualified Audit Report Divisible Profits: Meaning of Divisible Profit. Short Examples on calculation of Divisible Profit.	25%