

DEPARTMENT OF COMMERCE

**SHYAM LAL COLLEGE
UNIVERSITY OF DELHI**

Subject- Cost Accounting	Paper- BC 4.3	B.com Sem (IV)
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S.N.	From	To	Topics
Week 1	01-Jan-18	06-Jan-18	Introduction Meaning, objectives and advantages of Cost Accounting, Difference between financial, cost and management accounting, Cost concepts and classifications, Elements of cost
Week 2	08-Jan-18	13-Jan-18	Installation of costing system; Role of a cost accountant in an organization, Preparation of cost sheet
Week 3	15-Jan-18	20-Jan-18	Materials: Material/inventory control techniques.
Week 4	22-Jan-18	27-Jan-18	Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues - FIFO, LIFO,
Week 5	29-Jan-18	03-Feb-18	Methods of pricing of materials issues - Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
Week 6	05-Feb-18	10-Feb-18	Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over lime
Week 7	12-Feb-18	17-Feb-18	labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor" s Differential piece wage.
Week 8	19-Feb-18	24-Feb-18	Overheads Classification, allocation, apportionment
Week 9	26-Feb-18	01-Mar-18	Absorption of overheads; Under- and overabsorption; Capacity Levels and Costs
	02-Mar-18	07-Mar-18	MID SEMESTER BREAK
Week 10	08-Mar-18	10-Mar-18	Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.
Week 11	12-Mar-18	17-Mar-18	Methods of Costing, Job costing, Contract costing
Week 12	19-Mar-18	24-Mar-18	Process costing (process losses)
Week 13	26-Mar-18	31-Mar-18	Process costing (valuation of work in progress, joint and by-products)
Week 14	02-Apr-18	07-Apr-18	Service costing (only transport)
Week 15	09-Apr-18	14-Apr-18	Reconciliation of cost and financial accounts
Week 16	16-Apr-18	21-Apr-18	Cost Accounting Systems Integral and non-integral systems
Week 17	23-Apr-18	27-Apr-18	Revision

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Subject- Auditing and Corporate Governance	Paper-BCH 6.1 Sem - VI
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S.N.	From	To	Topics
Week 1	01-Jan-18	06-Jan-18	Basic principles and techniques; classification of audit, audit planning, internal control-internal check and internal audit; audit procedure-vouching and verification of assets and liabilities;
Week 2	08-Jan-18	13-Jan-18	company auditor-qualifications and disqualifications, appointment, rotation, removal, remuneration, rights and duties; auditors report; liabilities of statutory auditors under 2013
Week 3	15-Jan-18	20-Jan-18	special areas of audit: cost audit tax audit, management audit; recent trends in auditing; basic considerations of audit in EDP environment; relevant auditing and assurance standards(AASs).
Week 4	22-Jan-18	27-Jan-18	Corporate governance-theories, models and benefits of corporate governance; policies and governance;
Week 5	29-Jan-18	03-Feb-18	insider trading; rating agencies; green governance/E-governance;; Clause 49 of listing agreement; corporate governance in PSUs whistle blowing
Week 6	05-Feb-18	10-Feb-18	major corporate governance failures-BCCI(UK), Maxwell communication(UK), Enron(USA). Anderson Worldwide(USA), Vivendi(France),
Week 7	12-Feb-18	17-Feb-18	Satyam computer services ltd., Kingfisher airlines; codes and standards on corporate governance; initiatives in India
Week 8	19-Feb-18	24-Feb-18	business ethics- morality and ethics; business value and ethics; various approaches to business ethics; ethical theories;
Week 9	26-Feb-18	01-Mar-18	ethical governance; corporate ethics; CSR- extension of business ethics
	02-Mar-18	07-Mar-18	MID SEMESTER BREAK
Week 10	08-Mar-18	10-Mar-18	benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.
Week 11	12-Mar-18	17-Mar-18	corporate philanthropy, meaning of CSR, CSR and CR,
Week 12	19-Mar-18	24-Mar-18	CSR and business ethics, CSR and corporate sustainability
Week 13	26-Mar-18	31-Mar-18	CSR and corporate governance, environmental aspects of CSR
Week 14	02-Apr-18	07-Apr-18	CSR provision under the Companies Act 2013, CSR committees
Week 15	09-Apr-18	14-Apr-18	CSR models, drivers of CSR,
Week 16	16-Apr-18	21-Apr-18	codes and standards on CSR, global reporting initiatives, ISO 26000.
Week 17	23-Apr-18	27-Apr-18	Revision and doubt classes.