

**DEPARTMENT OF COMMERCE**

**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

<b>SUBJECT: MANAGEMENT ACCOUNTING</b>			<b>COURSE AND SEM- BCOM H V SEM</b>
<b>S.N.</b>	<b>From</b>	<b>To</b>	<b>Topics</b>
Week 1	1-Aug-24	3-Aug-24	Introduction: Meaning, objectives, nature and scope of management accounting
Week 2	5-Aug-24	10-Aug-24	Difference between different forms of accounting— Cost, Financial and Management accounting, Cost control and Cost reduction. Marginal Costing: Concept of marginal cost and Absorption costing
Week 3	12-Aug-24	17-Aug-24	Absorption versus Variable Costing, Practical exercise of marginal costing and absorption costing.
Week 4	19-Aug-24	24-Aug-24	Distinctive features and income determination; Cost-volume-profit analysis
Week 5	26-Aug-24	31-Aug-24	Break-even analysis - mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, Cash breakeven point and Composite break-even point, determination of cost indifference point.
Week 6	2-Sep-24	7-Sep-24	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations
Week 7	9-Sep-24	14-Sep-24	problems on Short term decision making, Profitable product mix, Acceptance or Rejection of special/ export offers,

Week 8	16-Sep-24	21-Sep-24	Decision making problems on Make or buy, Addition or Elimination of a product line, Sell or process further, Operate or shut down, Fixation of selling price.
Week 9	23-Sep-24	28-Sep-24	Doubts of CVP and Decision Making and Class Test 1
Week 10	30-Sep-24	5-Oct-24	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations
Week 11	7-Oct-24	12-Oct-24	Budget Administration; Functional Budgets; Fixed and Flexible budgeting;
Week 12	14-Oct-24	19-Oct-24	budgeting; Programme and Performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications;
Week 13	21-Oct-24	26-Oct-24	Standard Costing: introduction, Variance Analysis- Material Cost Variance
Semster Break (28-10-2024-03-11-2024)			
Week 14	4-Nov-24	9-Nov-24	Variance Analysis – Labour Cost variances and Overhead Cost Variance
Week 15	11-Nov-24	16-Nov-24	Variance Analysis – Sales ratios and Internal Assessment
Week 16	18-Nov-24	23-Nov-24	Responsibility Accounting: Concept, Significance, Different Responsibility. Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.
Week 17	25-Nov-24	28-Nov-24	Practical problems on Responsibility Accounting , doubt classes on standard and budgetary control

<b>Subject- Auditing</b>			<b>Course &amp; Sem: B.COM Sem Vth (DSE)</b>
<b>Sr. No.</b>	<b>From</b>	<b>To</b>	<b>Topics</b>
Week 1	1-Aug-24	3-Aug-24	Introduction and Meaning of Auditing, Objectives of auditing
Week 2	5-Aug-24	10-Aug-24	Types of error and fraud, Nature and scope of auditing
Week 3	12-Aug-24	17-Aug-24	basic principles and techniques of auditing, classification of audit,
Week 4	19-Aug-24	24-Aug-24	Audit in computerised environment, Internal control and Audit Procedures
Week 5	26-Aug-24	31-Aug-24	Audit Planning and documentation; audit evidence; audit sampling
Week 6	2-Sep-24	7-Sep-24	Internal check; internal control and internal audit
Week 7	9-Sep-24	14-Sep-24	Vouching and Verification, Meaning and objective;
Week 8	16-Sep-24	21-Sep-24	Procedures of Vouching; Vouching of cash and Bank

Week 9	23-Sep-24	28-Sep-24	Purchase and sales; Verification of Assets and Liabilities; Inventory valuation
Week 10	30-Sep-24	5-Oct-24	company Auditors- Qualification and Disqualification
Week 11	7-Oct-24	12-Oct-24	appointment and rotation, removal, remuneration
Week 12	14-Oct-24	19-Oct-24	rights, duties and liabilities of Auditors
Week 13	21-Oct-24	26-Oct-24	Audit Report and Special Audit
Semster Break (28-10-2024-03-11-2024)			
Week 14	4-Nov-24	9-Nov-24	Contents and types of audit report, Qualified and unqualified report
Week 15	11-Nov-24	16-Nov-24	National financial Reporting Authority, Special Audit
Week 16	18-Nov-24	23-Nov-24	Banking and Insurance company; forensic Audit
Week 17	25-Nov-24	28-Nov-24	Revision