



**Sunbeam**  
College for Women

*An Autonomous Post Graduate College*

BHAGWANPUR, VARANASI-221005 (U.P.)



**B.Com. VI Sem.**

**ACADEMIC PLANNER**

**2024-25**

## **Sunbeam College for Women, Bhagwanpur, Varanasi**

### **B. Com. VI Semester (Session: 2024-25)**

#### **Accounting for Managers (Compulsory Paper) (Course Code: C010601T)**

##### **Suggested Readings:**

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice Hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiana.
7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.

#### **Lecture Plan**

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	March	2nd	6	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting, Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives.
			3rd	3	Characteristics of an Ideal Financial Statement, Parties Interested in financial statement.
			4th	6	Types of Financial Analysis -Horizontal, Vertical and Trend Analysis.
			5th	6	Ratio Analysis: Meaning, Utility, Classification of Ratios -Profitability Ratio, Activity Ratio and Financial Position Ratios.
			2	II	April
2nd	5	Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).			
3rd	4	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance.			
4th	6	Essentials of effective Budgeting, Classification of Budgets- Flexible Budget and Zero Based Budget. Marginal Costing: Meaning.			
5th	3	Determination of Profit under Marginal Costing, Pricing of Product, Make or Buy Decision, Selection of most profitable channel.			
3	IV	May	1st	3	Break Even Analysis: Concept And Practical Application of Break even Analysis
			2nd	6	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard
			3rd	5	Variance Analysis: Material and Labour Variance.
			4th	6	Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different levels of Management.
			5th	6	Revision

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**B. Com. VI Semester (Session: 2024-25)**

**AUDITING (Course Code: C010602T)**

**Suggested Readings:**

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)
6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I & II	March	2nd	6	Methodology of Accounting, Auditing and Fraud ; Risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives
			3rd	3	Various Classes of Auditing, Standard of Auditing
4th		6	Pronouncements on accepted Auditing practices ; Internal Control and the need for its evaluation by the Auditor.		
5th		6	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking		
2		III	April	1st	5
	2nd			5	Verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet; Audit of Limited Companies
	3rd			4	Qualifications and Appointment of Company ; Auditors, their powers, duties and liabilities as per Company Act 1956
	4th			6	Enquiries under Section 227 (IA), Audit of share capital, Share transfer and managerial remuneration; Additional matters in the Auditor's Report (Manufacturing and other companies)
	5th			3	Additional matters in the Auditor's Report (Contd.)
3	IV	May	1st	3	Auditor's Report Order 1988.
			2nd	6	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors
			3rd	5	Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit
			4th	6	Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors,
			5th	6	Relationship between internal auditor and statutory auditor. Revision.

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## B. Com. VI Semester (Session 2024-25)

### Human Resource Management (Course Code: C010605T)

#### Suggested Readings:

1. Mamoria, C.B. : Personnel Management
2. Agarwal, R.D.: Dynamics of Personnel Management
3. Chakraborty, A.H. : Industrial Licensing & Industries
4. Ashwathapa, K. & Sashna Dash: Human Resource Management
5. Rao, V.S.P. : Human Resource Management
6. Prasad, L.M. : Human Resource Management

#### Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I & II	March	2nd	6	Human Resource Management concept and function, role and competencies of HR manager
			3rd	3	Policies, Evolution of HRM, Emerging challenges of Human Resource Management
			4th	6	Workforce diversity, empowerment, VRS, work life balance, downsizing; Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection Process, selection test, Interview, Orientation
	II		5th	6	Placement - Training & Development: Training- Objectives & Importance of training
			2	April	1st
2nd	5	Employee Compensation: Compensation & Welfare			
3rd	4	Job Evaluation. Performance Appraisal: Techniques,			
4th	6	Job Enlargement & Job Enrichment, Quality of Work Life			
5th	3	Worker's Participation in Management			
3	IV	May	1st	3	Employee Welfare: Various welfare schemes & Safety Measures
			2nd	6	Employee Benefits Meaning and its types, Fringe Benefits
			3rd	5	Remuneration Salary, Bonus, Commission, Long Term Incentives, Perquisites
			4th	6	Grievance Handling & Discipline: Meaning, Importance.
			5th	6	Collective Bargaining: Meaning and Importance, Process.

**Sunbeam College for Women, Bhagwanpur, Varanasi**  
**B. Com. VI Semester (Session: 2024-25)**  
**Communication Skills and Personality Development (Co-curricular)**  
**(Course Code: Z060601)**

**Suggested Readings:**

1. Cloninger, S.C., "Theories of Personality : Understanding Person", Pearson, New York, 2008, 5th edition.
2. Luthans F, "Organizational Behaviour", McGraw Hill, New York, 2005, 12th edition.
3. Barron, R.A. & Brian D, "Social Psychology", Prentice Hall of India, 1998, 8th edition.
4. Adler R.B., Rodman G. & Hutchinson C.C. , "Understanding Human Communication", Oxford University Press : New York, 2011.

**Lecture Plan**

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	March	2nd	2	PERSONALITY AND PERSONAL GROOMING Understanding Personality: Definition and Meaning of Personality, Types of Personality
			3rd	2	Components of Personality, Determinants of Personality, Assessment of Personality
			4th	2	Grooming Self: Dress for success, Make up & skin care
			5th	2	Hair care & styles for formal look, Art of accessorizing, Oral Hygiene
2	II & III	April	1st	2	INTERVIEW PREPARATION AND GROUP DISCUSSION Meaning and Types of Interview [ Face to Face, Telephonic, Video]; Interview procedure [ Opening, Listening, Closure]; Preparation for Interview
			2nd	2	Resume Writing, LinkedIn Etiquette, Meaning and methods of Group Discussion
			3rd	2	Procedure of Group Discussion, Group Discussion simulation, Group discussion common error
			4th	2	BODY LANGUAGE AND BEHAVIOUR Concept of human behavior, Individual and group behaviour, Developing Self-Awareness, Behaviour and body language
			5th	2	Dimensions of body language: Proxemics, Haptics, Oculistics, Paralanguage, Kinesics, Sign Language, Chromatics, Chronemics, Olfactics
3	III & IV	May	1st	2	Cultural differences in Body Language, Business Etiquette & Body language, Body Language in the Post Corona Era, Virtual Meeting Etiquette, Social Media Etiquette
			2nd	2	ART OF GOOD COMMUNICATION Communication Process, Verbal and Non-verbal communication, 7 C's of effective communication
			3rd	2	Barriers to communication, Paralinguistics: Pitch, Tone, Volume, Vocabulary, Word stress, Pause
			4th	2	Types of communication: Assertive, Aggressive, Passive Aggressive
			5th	2	Listening Skills: Questioning Skills, Art of Small Talk, Email Writing