



GIRIDEEPAM
INSTITUTE OF ADVANCED LEARNING
Approved by AICTE & Affiliated to Mahatma Gandhi University, Kottayam

Programme : **B.Com**
Course : **COST ACCOUNTING II**
Semester : **VI**
Name of the Faculty : **JAYAPRAKASH T S**
Email Id : **jayaprakashts@gmail.com**
Mobile No : **8111871247**

Course objectives:

To acquaint the students with different methods and techniques of costing and to enable the students to identify the methods and techniques applicable for different types of industries.

Expected Course Outcomes:

On completion of the Course, it is expected that the student will be able to:

- ECO 1. Plan business decisions using job and batch costing.
- ECO 2. Make contract account to ascertain profit or loss of the contract work
- ECO 3. Construct cost statement of companies engaged in service sector.
- ECO 4. Find profit margin at every stage of production by process account.
- ECO 5. Devise Managerial decision techniques on the basis of marginal costing
- ECO 6. Design cost control technique in all functional areas using budgeting.

Allocation of Sessions:

Module	1	2	3	4	5	Total
Sessions Allotted	20	15	24	25	24	108

Session Plan:

Module	Topics	CO Linkage
Module I	Job Costing – Meaning – Procedure- Batch Costing- Meaning- Procedure Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract Treatment-Balance Sheet- Escalation Clause- Cost-plus	ECO 1 & ECO 2
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Define Job, Batch and Contract costing. 2. Find economic batch quantity. 3. Explain retention money, Work in Progress, work certified and work uncertified. 4. Identify escalation clause in Contract costing. 5. List the objectives of contract costing. 6. Find the profit or loss on contract by preparing contract account 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Test 4. Illustration
Module	Topics	CO Linkage
Module II	Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing.	ECO 3
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe the term operating costing. 2. Explain the features of transport costing, hospital costing and canteen costing. 3. Identify the differences between operating costing and unit costing. 4. Structure the operating costing statements for transport sector, hospitals and canteen. 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Explanation 4. Test 5. Illustration
Module	Topics	CO Linkage

Module III	Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-product	ECO 4
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Define process costing. 2. Describe job and process costing. 3. Explain the accounting treatment for normal loss, abnormal loss and abnormal gain. 4. Name joint products and by products. 5. Compare Joint Products and by products. 6. Locate the industries which produce joint products and by products. 7. Outline the methods of apportioning Joint cost. 8. Construct the accounts for joint products and by products. 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Examples 4. Test 5. Illustration 6. Presentation
Module	Topics	CO Linkage
Module IV	Marginal Costing and Break-Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor Make or Buy- Sales Mix- Acceptance of foreign Order	ECO 5
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Explain marginal costing. 2. Compare marginal and absorption costing. 3. List the merits and demerits of marginal costing. 4. Identify the effect of marginal costing in decision making 5. Make a break even chart 		<ol style="list-style-type: none"> 1. List 2. Test 3. Illustration 4. Abstract 5. Explanation

6. Check the cost volume profit relationship.		
Module	Topics	CO Linkage
Module V	Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.	ECO 6
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe the term budget 2. Explain budgetary control 3. List the objectives of budgetary control 4. Recognise Zero base Budgeting- Performance Budgeting 5. Identify the steps in budgetary control. 6. Name the limitations of budgetary control 7. Classify the types of budgets. 8. Construct cash and flexible budgets. 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Examples 4. Test 5. Illustration 6. Outline

Reference Books:

1. Jain, S.P., & Narang, K.L. , *Advanced Accountancy*, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., *Advanced Accounting*, Vikas Publishing House, NewDelhi.
3. Gupta R L & Radhaswamy M, *Advanced Accounting*, S. Chand and Company Pvt. Ltd, New Delhi.
4. MA Arulanandam and KS Raman, *Advanced Accountancy*, Himalaya Publications, Mumbai.
5. Shukla, M.C., & Grewal, T. S., *Advanced Accountancy* S. Chand and Company Pvt. Ltd, New Delhi



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Programme : **B.Com**
Course : **ADVERTISEMENT & SALES MANAGEMENT**
Semester : **VI**
Name of the Faculty : **Reuben Philip Abraham**
Email Id : reubenphilip217@gmail.com
Mobile No : 9497089561

Course objectives:

To make the students aware of the strategy, concept and methods of advertising and sales promotion.

Expected Course Outcomes:

On completion of the Course, it is expected that the student will be able to:

ECO 1: Check the role of advertising agencies in advertisement field.

ECO 2: Detect misleading and deceptive advertisement from the media.

ECO 3: Design an advertisement copy for a new product.

ECO 4: Execute methods to measure the effectiveness of any advertisement campaign.

ECO 5: Plan sales promotion strategies to induce sales of a company.

ECO 6: Monitor the creative work of personal selling in marketing.

ECO 7: Construct a sales force for an organisation.

Allocation of Sessions:

Module	1	2	3	4	5	Total
Sessions Allotted	18	18	10	18	8	72

Session Plan:

Module	Topics	CO Linkage
Module I	Advertising - Meaning - Origin and development – Objectives – Importance - Functions of advertising - Role of advertisement in marketing mix - Classification and Types of advertisement - Merits and demerits - Advertisement process - Advertising planning - Key players in advertising industry - Advertisement agencies - Types and functions of advertising agencies -Advertisement campaign - Social, economic and legal aspects of advertisement - Ethics in advertisement – meaning - perceived role of advertisement - Forms of ethical violation - misleading advertisements - advertising to children - product endorsements - stereotyping, cultural, religious and racial sensitivity in advertising - obscenity in advertising - misleading and deceptive advertising - false claims - Advertisement Standards Council of India – Regulation of advertising in India	ECO-1 & ECO-2
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Define advertising. 2. Describe role of advertising in marketing mix. 3. Compare classification and types of advertising. 4. Explain the functions of advertising agencies 5. Classify the types of advertising agencies. 6. Identify ethics in advertisement. 7. Locate the regulations of advertising in India. 		<ol style="list-style-type: none"> 1. Definition 2. Test 3. Examples 4. List 5. Show and Tell
Module	Topics	CO Linkage

Module II	Advertisement appeal – Meaning - essentials of an advertisement appeal - types of appeal - advertisement copy - requisites of an effective advertisement copy - types of copy - Elements of copy - Lay out - Functions of lay out - Elements of layout - Principles of design and layout - copy writing - qualities of a good copy writer - Copy testing and advantages - Advertising media - Media planning and strategy - Types of media - Media selection - Importance of media planning and selection - problems in media planning - Internet as an advertisement medium - Objects of internet advertisement - Advantages and disadvantages of internet advertising – Permission marketing - Steps in permission marketing	ECO-3
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe Advertisement appeal. 2. Compare types of appeal. 3. .List the qualities of a good copy writer. 4. Identify Problems in media planning. 5. Explain Internet as an advertisement medium. 6. Check the advantages and disadvantages of internet advertising. 		<ol style="list-style-type: none"> 1. Explanation 2. Test 3. List 4. Examples 5. Quiz
Module	Topics	CO Linkage
Module III	Need for advertisement research - Measuring the effectiveness of advertising - Importance of measuring the effectiveness – Methods: Pre-testing, Concurrent testing and Post-testing - Constraints in measuring the effectiveness - DAGMAR model.	ECO-4
Learning Outcomes		Assessment

<ol style="list-style-type: none"> 1. Describe Advertisement research. 2. Identify the importance of measuring effectiveness of advertising. 3. Compare pretesting, concurrent testing, and post testing in advertising 4. Explain DAGMAR model 	<ol style="list-style-type: none"> 1. List 2. Examples 3. Presentation 4. Explanation 	
Module	Topics	CO Linkage
Module IV	Promotion mix – Components - Sales promotion - Concept – Definition – Scope – Objectives - Importance of sales promotion - Methods and techniques of sales promotion - Sales promotion strategies - Differences between advertisement and sales promotion — Advantages and drawbacks of sales promotion - Sales promotion budget and its preparation - Sales promotion campaign - Evaluation of sales promotion strategies.	ECO-5
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe Promotion mix. 2. Name the components of promotion mix. 3. Explain the methods and techniques of sales promotion. 4. Identify Sales promotion campaigns. 5. Compare advertisement and sales promotion. 6. Organize the sales promotion strategies. 		<ol style="list-style-type: none"> 1. Quiz 2. List 3. Examples 4. Presentation 5. Explanation
Module	Topics	CO Linkage
Module V	Nature and importance - Essential elements of personal selling – Process - Principles of personal selling - Types of sales persons - Sales force management - Designing and managing the sales force - Evaluating sales force.	ECO-5

Learning Outcomes	Assessment
<ol style="list-style-type: none"> 1. Identify the nature of personal selling 2. List the importance of personal selling 3. Explain principles of personal selling. 4. Classify the types of sales persons. 5. Structure the sales force management. 	<ol style="list-style-type: none"> 1. Quiz 2. List 3. Examples 4. Test 5. Explanation

Reference Books:

1. Wells, Moriarty & Burnett, *Advertising, Principles & Practice*, Pearson Education
2. Kenneth Clow. Donald Baack, *Integrated Advertisements, Promotion and Marketing communication*, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, *Advertising & Sales Promotion*, Excel Books, New Delhi,
4. Manendra Mohan - *Advertising Management* – Concepts and Cases, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - *Advertising Management* - Himalaya Publishing House
6. S.A. Chunawalla - *Promotion Management*, Himalaya Publishing House
7. C.L. Tyagi, Arun Kumar- *Advertising Management*- Atlantic Publishers and Distributors



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Programme : **B.Com**
Course : **AUDITING AND ASSURANCE**
Semester : **VI**
Name of the Faculty : **SUBI MATHEW**
Email Id : **subimathewchrist@gmail.com**
Mobile No : **9747283949**

Course Objectives:

To familiarize the students with the principles and procedure of auditing and to enable them to understand the duties and responsibilities of auditors and to undertake the work of Auditing.

Expected Course Outcomes:

On completion of the Course, it is expected that the student will be able to:

- ECO 1: Judge the scope of audit and the role of auditor in an organisation.
- ECO 2: Plan audit programme to conduct audit in an organisation.
- ECO 3: Organise internal control by using internal check and internal audit.
- ECO 4: Design audit report of an organisation.
- ECO 5: Monitor the audit procedures of government and non - profit organization.
- ECO 6: Execute an investigation when a fraud is suspected.

Allocation of Sessions:

Module	1	2	3	4	5	Total
Sessions Allotted	17	15	25	15	18	90

Session Plan:

Module	Topics	CO Linkage
Module I	Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India	ECO-1
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe the principles of auditing. 2. Identify the procedures of auditing. 3. Classify the types of audit in an organisation. 4. Explain the Auditing Standards. 5. Compare Auditing and Accountancy. 6. List the qualities of an auditor. 		<ol style="list-style-type: none"> 1. Test 2. Definition 3. List 4. Example 5. Explanation
Module	Topics	CO Linkage
Module II	Audit Engagement, Documentation and Evidence – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of 34 obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.	ECO-2

Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe audit programme. 2. Locate the audit files. 3. Identify the audit working papers in an organisation. 4. Explain the methods of audit evidence. 5. List the types of audit evidence. 6. Compare internal audit evidence with external audit evidence. 		<ol style="list-style-type: none"> 1. List 2. Test 3. Outline 4. Explanation 5. Example.
Module	Topics	CO Linkage
Module III	<p>Internal Control –Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases-sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.</p>	ECO-3
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Define internal control. 2. Explain the objectives of internal control in an organisation 3. Describe the uses of internal control in an organisation 		<ol style="list-style-type: none"> 1. Explanation 2. Definition 3. Test

	<ol style="list-style-type: none"> 4. Compare internal check, internal control and internal audit 5. Name the principles of a good internal check system in an organisation. 6. List the importance of vouching. 7. Find the duties of an auditor regarding verification and valuation of assets and liabilities. 	<ol style="list-style-type: none"> 4. Example 5. List 6. Show and tell
Module	Topics	CO Linkage
Module IV	Audit of Limited Companies – (based on Companies Act 2013) Company Auditor- Qualifications Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.	ECO-4
Learning Outcomes		Assessment
	<ol style="list-style-type: none"> 1. Identify the qualifications of an auditor. 2. Explain importance of audit report. 3. Classify the types of audit report. 4. Structure a specimen of a qualified report. 5. List liabilities of an auditor. 	<ol style="list-style-type: none"> 1. List 2. Test 3. Explanation 4. Report 5. Outline
Module	Topics	CO Linkage
Module V	Special Audits and Investigation – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club-Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.	ECO-5 & ECO-6

Learning Outcomes	Assessment
<ol style="list-style-type: none"> 1. Explain the objectives and procedure of government audit. 2. Classify the types of government audit. 3. List duties and powers of Comptroller and Auditor General 4. Summarize the procedure of conducting investigation in case of suspected fraud 5. Compare Auditing and Investigation 	<ol style="list-style-type: none"> 1. Explanation 2. Example 3. List 4. Test 5. Presentation

Reference Books

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., *A Handbook of Practical Auditing*, S.Chand & Compaly Ltd, New Delhi.
2. Arun Jha, *Auditing* – University Edition, Taxman Publications
3. Saxena, R. G., *Principles and Practice of Auditing*, Himalaya Publishing House.
4. Sharma, T. R., *Auditing* Sahitya Bhawan Publication Agra.
5. Saxena, R. G., *Principles and Practice of Auditing*, Himalaya Publishing House,



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Programme : **B.Com**
Course : **MANAGEMENT ACCOUNTING**
Semester : **VI**
Name of the Faculty : **SWAPNAMOL P S**
Email Id : swapnasoorajs2007@gmail.com
Mobile No : 9961019305

Course Objective:

To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Expected Course Outcomes:

On completion of the Course, it is expected that the student will be able to:

- ECO 1: Check the nature and scope of management accounting.
- ECO 2: Compare management accounting with financial and cost accounting.
- ECO 3: Implement the techniques of financial statements analysis in corporate sector.
- ECO 4: Construct financial statements from ratios.
- ECO 5: Structure fund flow statement of a Joint stock company.
- ECO 6: Make cash flow statement of a Joint stock company.

Allocation of Sessions:

Module	1	2	3	4	5	Total
Sessions Allotted	25	10	25	15	15	90

Session Plan:

Module	Topics	CO Linkage
Module 1	Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting.	ECO 1 & ECO 2
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Define management accounting. 2. Identify the nature and scope of management accounting. 3. List the objectives of management accounting. 4. Explain the functions management accounting. 5. Outline the tools of management accounting. 6. Compare management accounting with financial accounting and cost accounting. 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Test 4. Presentation 5. Quiz
Module	Topics	CO Linkage
Module II	Financial Statement Analysis - Financial Statements – Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis.	ECO 3
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Recognize the types of financial statements. 2. Identify the nature and limitations of financial statements. 3. Define financial statement analysis. 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Explanation

	<ol style="list-style-type: none"> 4. Classify the types of financial analysis. 5. Make comparative statements. 6. Outline common size statements. 7. Find trend percentages. 	<ol style="list-style-type: none"> 4. Examples 5. Test 6. Illustration
Module	Topics	CO Linkage
Module III	Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.	ECO 4
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe the term ratio. 2. Explain ratio analysis. 3. List the importance of ratio analysis. 4. Identify the limitations of ratio analysis. 5. Classify the types of ratios. 6. Find items of trading and profit and loss account from ratios. 7. Make balance sheet from ratios. 		<ol style="list-style-type: none"> 1. List 2. Test 3. Illustration 4. Show and Tell 5. Quiz
Module	Topics	CO Linkage
Module IV	Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement.	ECO 5
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Define the term fund. 2. Explain fund flow analysis. 3. Identify the need for fund flow statement. 		<ol style="list-style-type: none"> 1. Definition 2. List 3. Examples

	4. List managerial uses of fund flow analysis. 5. Structure the schedule of changes in working capital. 6. Find fund from operations. 7. Outline fund flow statement.	4. Test 5. Illustration 6. Abstract
Module	Topics	CO Linkage
Module V	Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method.	ECO 6
Learning Outcomes		Assessment
1. Define cash flow statement. 2. Compare cash flow statement and fund flow statement. 3. List the uses of cash flow statement. 4. Make cash flow statement under direct method as per AS-3. 5. Use indirect method of cash flow statement for analysis.		1. Definition 2. List 3. Examples 4. Test 5. Illustration

Reference Books:

1. Manmohan & Goyal, S.N., *Management Accounting*, Sahitya Bhawan Publication, New Delhi.
2. Lal, Jawahar, *Corporate Financial Reporting, Theory & Practice*, Taxmann Applied Services, New Delhi.
3. J Madegowda, *Advanced Management Accounting*, Himalaya Publishing House, Mumbai
4. Arora, M. N., *Cost Accounting and Management Accounting*, Vikas Publishing House Pvt. Ltd, New Delhi.
5. S P Gupta, *Management Accounting*, Sahityabhavan Publication, Agra
6. Pillai R S N and Bagavathi- *Management Accounting*- S Chand & Company