



Sunbeam College for Women



Autonomous Post Graduate College
Accredited 'A' Grade by NAAC
BHAGWANPUR, VARANASI-221005 (U.P.)

B.Com. VI Sem.

ACADEMIC PLANNER

2025-26

Sunbeam College for Women, Bhagwanpur, Varanasi

B. Com. VI Semester (Session: 2025-26)

Accounting For Managers (Paper- Compulsory) Course Code: C010601T

References:

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.
8. Gupta KL; Accounting For Managers, Sahitya Bhawan Publication.

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	5	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting and Management Accounting, Difference between Cost Accounting and Management Accounting.
			3rd	5	Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives.
			4th	5	Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.
			5th	6	Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.
2	II	Februrary	1st	6	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios.
			2nd	6	Profitability Ratio, Activity Ratio and Financial Position Ratios.
			3rd	6	Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund, Preparation of Fund Flow Statement.
			4th	6	Preparation of Fund Flow Statement and Cash Flow Statement (AS-3).
3	III	March	1st	1	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance.
			2nd	6	Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget.
			3rd	5	Marginal Costing: Meaning, Determination of Profit under Marginal Costing.
			4th	5	Pricing of Product, Make or Buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.
			5th	1	Practical Applications of Break even Analysis.

4	IV	April	1st	3	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard.
			2nd	6	Variance Analysis: Material and Labour Variance.
			3rd	5	Variance Analysis: Material and Labour Variance.
			4th	6	Variance Analysis: Material and Labour Variance.
			5th	4	Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.

Subject Based Activity

An online, time-bound, Google Form-based quiz during 2nd week of March 2026, will be conducted aimed at reinforcing key concepts, enabling continuous assessment through auto-evaluation, enhancing exam readiness, and supporting outcome-based learning.

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. VI Semester (Session: 2025-26)

AUDITING (Course Code: C010602T)

References:

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)

Lecture Plan

Sl. No.	Unit	Month	Activity	Week	No. of Lectures	Topics
1	I & II	January		2nd	5	Methodology of Accounting, Auditing and Fraud; Risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives
				3rd	5	Various Classes of Auditing, Standard of Auditing
				4th	5	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	II & III	February	<p>Session by a Chartered Accountant (CA)</p> <p>1. To inculcate a practical understanding of auditing concepts among students.</p> <p>2. To familiarize students with the real-world challenges faced by accountants during the audit process.</p> <p>Mode: Interactive session with a Chartered Accountant followed by an interview schedule.</p>	1st	6	Auditor's Approach to statistical sampling; Routine checking, vouchers
				2nd	6	Verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet; Audit of Limited Companies
				3rd	6	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)

3	III & IV	March		1st	1	Additional matters in the Auditor's Report (Contd.)
				2nd	6	Auditor's Report Order 1988.
				3rd	5	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors
				4th	5	Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies.
				5th	1	Audit of Insurance Companies and audit of non-profit companies (contd.)
4	IV	April		1st	3	Cost Audit: Importance of cost audit, Provisions regarding cost audit
				2nd	6	Cost Audit report, Tax and Social Audit.
				3rd	5	Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors
				4th	6	Relationship between internal auditor and statutory auditor.
				5th	4	Revision.

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B.Com. VI Semester (Session 2025-26)

Human Resource Management (Course Code: C010605T)

Reference Books:

1. Aswathappa K., Human Resource Management Tata McGraw Hill
2. Prasad, L.M., Human Resource Management, Sultan Chand & Sons
3. Tripathi PC., Personnel Management and Industrial Relations, Sultan Chand and Sons
4. Agarwal & Fauzdar, Human Resource Management, SBPD Publishing House, Agra (English/Hindi)
5. Rao, V.S.P., Human Resource Management, Taxmann

Lecture Plan

Sl. No.	Unit	Month	Activity	Week	No. of Lectures	Topics
1	I	Jan	Students will participate in a team-wise HRM Simulation Project, where each team acts as the HR department of an organization and designs end-to-end HR practices in corporate houses, followed by a brief presentation linking to HRM concepts.	2nd	5	Human Resource Management: concept
				3rd	5	HRM: function, role of competencies of HR manager at our policies, Evolution of HRM
				4th	5	Emerging challenges of Human Resource Management
				5th	6	Workforce diversity empowerment, VRS, Work life balance, Downsizing.
2	II	Feb		1st	6	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment
				2nd	6	Selection – Process, selection test, Interview, Orientation, Placement.
				3rd	6	Training & Development: Training- Objectives & Importance of training,
				4th	6	Training Methods-On job training and off- the job training
3	III	March		1st	1	Employee Compensation: Compensation & Welfare, Job Evaluation.
				2nd	6	Performance Appraisal: Techniques
				3rd	5	Job Enlargement & Job Enrichment, Quality of Work Life
				4th	5	Worker's Participation in Management.
				5th	1	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures
4	IV	April		1st	3	Employee Benefits – Meaning and its types, Fringe Benefits
				2nd	6	Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites.
				3rd	5	Grievance Handling & Discipline – Meaning, Importance.
			4th	6	Collective Bargaining – Meaning and Importance, Process.	
			5th	4	Revision & PYQ discussion	

Note: To facilitate better comprehension of the subject, students will be engaged in the following activities (Presentation: 3 hours)

Sunbeam College for Women, Bhagwanpur, Varanasi
B. Com. VI Semester (Session: 2025-26)
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	January	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	February	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
3	III	March	1st	1	Dimensions of body language: Proxemics, Haptics, Oculistics, Paralanguage
			2nd	2	Kinesics, Sign Language, Chromatics, Chronemics, Olfactics
			3rd	2	Cultural differences in Body Language, Business Etiquette & Body language, Body Language in the Post Corona Era
			4th	2	Virtual Meeting Etiquette, Social Media Etiquette
			5th	1	ART OF GOOD COMMUNICATION Communication Process, Verbal and Non-verbal communication
4	IV	April	1st	2	7 C's of effective communication
			2nd	2	Barriers to communication
			3rd	2	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