

## **St.Thomas College of Arts and Science**



|       |             |                 | Koyambedu,Cl  |   |   |
|-------|-------------|-----------------|---|---|---|
| Nama  | of the Age  | satarat Duofoga | Lesson ]<br>or: Ms. M. SUMATHI  | Plan  |   |
|       |             |                 | UF: MS. MI. SUMATHI   |   |   |
|       | rtment : Co |                 | ovember 2019 -March 2   | 020)  |   |
| Lessu |             | TO WEEKS (IN    |   |   |   |
| Week  | Date        | Day             | Class: I C SUB:<br>ADVANCED FINANCIAL<br>ACCOUNTING SUB CODE:<br>CPZ2A (II Sem) | Class : II C SUB:<br>FINANCIAL SERVICES<br>SUB. CODE:<br>CPZ4C(IVSem)                                 | Class: III A SUB:<br>ADVANCED COST<br>ACCOUNTING SUB.CODE:<br>CPZ6A (VI Sem )             |
| 1     | 28-Nov-19   | THURSDAY        | Syllabus to be given. Unit II:<br>Introduction to departmental<br>accounts      | Syllabus to be given. Unit I:<br>Intoduction Introduction to<br>financial services and its<br>concept | Syllabus to be given.<br>Unit IV: Marginal costing<br>Introduction to marginal<br>costing |
|       | 29-Nov-19   | FRIDAY          | objectives advantages<br>procedures   | objectives functions and<br>characteristics   | meaning features absobtion<br>costing marginal costing Vs<br>absorbtion costing           |
|       | 30-Nov-19   | SATURDAY        | preparation of departmental<br>tranding account                                 | * • • • • • • • • • • • • • • • • • • •   |   |
|       | 1-Dec-19    | SUNDAY          |   | HOLIDAY   |   |
|       | 2-Dec-19    | MONDAY          | inter departmental transfer at<br>cost price                                    | finacial services sector<br>problems and finacial services<br>environment                             | problems from contribution pv<br>ratio break even point                                   |
|       | 3-Dec-19    | TUESDAY         | inter departmental transfer at selling price                                    | the forces and players in<br>finacial services  | problems from contribution pv<br>ratio break even point                                   |
|       | 4-Dec-19    | WEDNESDAY       | problems frompreparation of<br>departmental trading account                     | players in finacial services  | problems from contribution pv<br>ratio break even point                                   |

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| 2 | 5-Dec-19  | THURSDAY  | problems frompreparation of<br>departmental trading account  | players in finacial services  | key factor margin of safety   |
|   | 6-Dec-19  | FRIDAY    | problems frompreparation of<br>departmental trading account  | market rate determination   | preparation of marginal cost<br>statement   |
|   | 7-Dec-19  | SATURDAY  | problems frompreparation of<br>departmental trading account  | macro economic aggregates in<br>India   | problems in preparation of marginal cost statement  |
|   | 8-Dec-19  | SUNDAY    |  | HOLIDAY   |   |
|   | 9-Dec-19  | MONDAY    | problems frompreparation of<br>departmental trading account  | Seminar   | problems in preparation of marginal cost statement  |
|   | 10-Dec-19 | TUESDAY   | Unit I : Branch accouts<br>intoduction meaning<br>definitionaccounting for<br>barnches and head office | Unit II: Merchant banking and<br>public issue management<br>Intoduction Definition and<br>functions | problems in preparation of<br>marginal cost statement   |
|   | 11-Dec-19 | WEDNESDAY | objectives of preparing branch<br>accounts   | merchant bankers code of<br>conduct   | problems in preparation of marginal cost statement  |
| 3 | 12-Dec-19 | THURSDAY  | types of branches  | public issue managemnt<br>concept and its functions   | Unit III : Operating costing<br>Introduction meaning and<br>definition range of application<br>of operating costing |
|   | 13-Dec-19 | FRIDAY    | problems from debtors system<br>at cost price  | categories of securities issue  | clasification of costs  |
|   | 14-Dec-19 | SATURDAY  | problems from debtors system<br>at cost price  | mechanism of public issue<br>management   | computation of cost unit in road<br>transport business  |
|   | 15-Dec-19 | SUNDAY    |  | HOLIDAY   |   |
|   | 16-Dec-19 | MONDAY    | problems from debtors system<br>at invoice price   | Issue manager and role of issue manager   | power supply costing  |
|   | 17-Dec-19 | TUESDAY   | problems from debtors system<br>at invoice price   | marketing of issues   | Hospital costing  |
| 1 | 18-Dec-19 | WEDNESDAY | stock and debtors system at invoice price  | new issue market Vs secondary<br>market   | problems: computation of<br>running kms   |

| 7 | 19-Dec-19        | THURSDAY  | stock and debtors system at | underwriting: meaning and                 | problems: computation of        |  |  |  |  |
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|   | 19-Dec-19        | IHUKSDAY  | invoice price               | types                                     | running kms                     |  |  |  |  |
|   | 20-Dec-19        | FRIDAY    | stock and debtors system at | function of underwriting and its          | problems: computation of        |  |  |  |  |
|   | 20-Dec-19        | FRIDAY    | invoice price               | benefits                                  | costing os cinema theatres      |  |  |  |  |
|   | 21-Dec-19        | SATURDAY  | Independent branches        | function of underwriting and its benefits | problems : cost of power supply |  |  |  |  |
|   | 22-Dec-19        | SUNDAY    |                             |   |                                 |  |  |  |  |
|   | 23-Dec-19        | MONDAY    |                             |   |                                 |  |  |  |  |
|   | 24-Dec-19        | TUESDAY   |                             |   |                                 |  |  |  |  |
|   | 25-Dec-19        | WEDNESDAY |                             |   |                                 |  |  |  |  |
|   | 26-Dec-19        | THURSDAY  |                             |   |                                 |  |  |  |  |
| - | 27-Dec-19        | FRIDAY    |                             |   |                                 |  |  |  |  |
| 5 | 28-Dec-19        | SATURDAY  | CHRISTMAS HOLIDAYS          |   |                                 |  |  |  |  |
|   | 29-Dec-19        | SUNDAY    |                             |   |                                 |  |  |  |  |
|   | 30-Dec-19        | MONDAY    |                             |   |                                 |  |  |  |  |
|   | 31-Dec-19        | TUESDAY   |                             |   |                                 |  |  |  |  |
|   | 1-Jan-20         | WEDNESDAY |                             |   |                                 |  |  |  |  |
|   | 2-Jan-20         | THURSDAY  | ]                           |   |                                 |  |  |  |  |
|   | 3-Jan-20         | FRIDAY    | unit III: hire purchase     | seminar                                   | seminar                         |  |  |  |  |
|   | <b>3-3411-20</b> | FRIDAT    | Introduction                |   | semmat                          |  |  |  |  |
| 6 | 4-Jan-20         | SATURDAY  | definition meaning hire     | seminar                                   | seminar                         |  |  |  |  |
|   |                  |           | purchase system             |   | Schinar                         |  |  |  |  |
|   | 5-Jan-20         | SUNDAY    |                             | HOLIDAY                                   |                                 |  |  |  |  |
|   | 6-Jan-20         | MONDAY    | 4                           |   |                                 |  |  |  |  |
|   | 7-Jan-20         | TUESDAY   |                             |   |                                 |  |  |  |  |
|   | 8-Jan-20         | WEDNESDAY | INTERNAL ASSESSMENT-1       |   |                                 |  |  |  |  |
| 7 | 9-Jan-20         | THURSDAY  |                             |   |                                 |  |  |  |  |
|   | 10-Jan-20        | FRIDAY    |                             |   | •                               |  |  |  |  |
|   | 11-Jan-20        | SATURDAY  | Question paper revision     | Question paper revision                   | Question paper revision         |  |  |  |  |
|   | 12-Jan-20        | SUNDAY    |                             | HOLIDAY                                   |                                 |  |  |  |  |
|   | 13-Jan-20        | MONDAY    | 1                           |   |                                 |  |  |  |  |
|   | 14-Jan-20        | TUESDAY   |                             |   |                                 |  |  |  |  |
| 1 | 15-Jan-20        | WEDNESDAY |                             |   |                                 |  |  |  |  |
| 1 | 10 oun 20        |           |                             | PONGAL HOLIDAYS                           |                                 |  |  |  |  |
| 8 | 16-Jan-20        | THURSDAY  |                             | PONGAL HOLIDAYS                           |                                 |  |  |  |  |

|    | 18-Jan-20 | SATURDAY  |   |  |   |
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|    | 19-Jan-20 | SUNDAY    |   |  |   |
|    | 20-Jan-20 | MONDAY    | Default and repossession                                    | Unit III : Money market and<br>stock exchange<br>Intoduction charcterisitcs        | Unit I : Contact costing<br>Introduction meaning<br>definition features of contact<br>costing |
|    | 21-Jan-20 | TUESDAY   | installment system  | functions Indian capital market  | problems: calculation of profits<br>on contract costing                                       |
|    | 22-Jan-20 | WEDNESDAY | methods of installment system                               | constitutions of indian capital<br>market  | problems: calculation of profits<br>on contract costing                                       |
| 9  | 23-Jan-20 | THURSDAY  | distinguish between installment<br>and hire purchase system | New financial institutions and instruments   | problems: calculation of profits<br>on contract costing                                       |
|    | 24-Jan-20 | FRIDAY    | problems from hire purchase<br>system with repossession     | Investor protection Stock<br>exchange - functions                                  | problems: calculation of profits<br>on contract costing                                       |
|    | 25-Jan-20 | SATURDAY  | problems from hire purchase<br>system with repossession     | services and features of stock<br>exchange<br>role of stock exchange traders       | cost plus contracts   |
|    | 26-Jan-20 | SUNDAY    |   | HOLIDAY  |   |
|    | 27-Jan-20 | MONDAY    | problems from hire purchase<br>system without repossession  | regulations of stock exchange<br>depository and functions of<br>sebi               | contract costing Vs job costing   |
|    | 28-Jan-20 | TUESDAY   | problems from hire purchase<br>system without repossession  | functions and working of sebi<br>and   | preparation of contract<br>accounts   |
| 10 | 29-Jan-20 | WEDNESDAY | problems form methods of<br>installement system             | Unit-IV leasing - meaning<br>characteristics, types of leasing<br>and participants | problems : preparation of<br>contact account  |

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|    | 30-Jan-20 | THURSDAY  | problems form methods of<br>installement system | myths about leasing and hire<br>purchase<br>lease financing vs. hire<br>purchase financing<br>factoring and mechanism | problems : preparation of<br>contact account                         |  |  |  |
|    | 31-Jan-20 | FRIDAY    | problems form methods of installement system    | functions of factor, factoring<br>and players - types   | problems : preparation of<br>contact account                         |  |  |  |
|    | 1-Feb-20  | SATURDAY  | problems form methods of<br>installement system | operational profile of indian<br>factoring  | problems : preparation of<br>contact account                         |  |  |  |
|    | 2-Feb-20  | SUNDAY    |   | HOLIDAY   |  |  |  |  |
|    | 3-Feb-20  | MONDAY    | Unit IV: Partnership<br>introduction            | operational problems in indian<br>factoring, factoring vs. bills<br>discounting.                                      | Unit II : Process costing<br>Intoduction , meaning and<br>definition |  |  |  |
|    | 4-Feb-20  | TUESDAY   | admission of a partner                          | consumer finance and mechanics.   | features of process costing ,<br>process loss                        |  |  |  |
| 11 | 5-Feb-20  | WEDNESDAY | admission of a partner                          | sources and modes of<br>mechanisms  | normal and abnormal loss   |  |  |  |
| 11 | 6-Feb-20  | THURSDAY  | retirement of a partner                         | demand for consumer finance-<br>factors   | Joint products and By products                                       |  |  |  |
|    | 7-Feb-20  | FRIDAY    | retirement of a partner                         | sources and modes of<br>mechanics   | Concept of equivalent production                                     |  |  |  |
|    | 8-Feb-20  | SATURDAY  | retirement of a partner                         | demand for consumer finance-<br>factors   | Preparation of Process acounts                                       |  |  |  |
|    | 9-Feb-20  | SUNDAY    |   | HOLIDAY   |  |  |  |  |
|    | 10-Feb-20 | MONDAY    | 1   |   |  |  |  |  |
|    | 11-Feb-20 | TUESDAY   |   |   |  |  |  |  |
|    | 12-Feb-20 | WEDNESDAY | 4   | INTERNAL ASSESSMENT-2   |  |  |  |  |
| 12 | 13-Feb-20 | THURSDAY  |   |   |  |  |  |  |
|    | 14-Feb-20 | FRIDAY    |   |   |  |  |  |  |
|    | 15-Feb-20 | SATURDAY  | Question paper revision                         | Question paper revision   | Question paper revision  |  |  |  |
|    | 16-Feb-20 | SUNDAY    |   | HOLIDAY   |  |  |  |  |
|    | 17-Feb-20 | MONDAY    | Death of a partner                              | consumer finance  | Preparation of Process acounts                                       |  |  |  |

|    | 18-Feb-20 | TUESDAY   | Death of a partner   | unit-v : origin of venture<br>capital                 | Processess losses and gains  |
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| 13 | 19-Feb-20 | WEDNESDAY | Death of a partner   | growth of venture capital                             | Problems: preparation of<br>process costing                        |
|    | 20-Feb-20 | THURSDAY  | calculation of profit sharing<br>ratio, sacrificing ratio, new<br>ratio and old ratio. | investment nurturing methods                          | Problems: preparation of<br>process costing                        |
|    | 21-Feb-20 | FRIDAY    | Unit V: dissolution of a partnership firm- introduction                                | mutual funds  | Problems: preparation of<br>process costing                        |
|    | 22-Feb-20 | SATURDAY  | insolvency of a partner  | portfolio management process<br>in mutual funds       | Problems: preparation of<br>process costing                        |
|    | 23-Feb-20 | SUNDAY    |  | HOLIDAY   |  |
|    | 24-Feb-20 | MONDAY    | insolvency of a partner  | credit rating system                                  | Unit V : Standard Costing<br>Intoduction meaning and<br>definition |
| 14 | 25-Feb-20 | TUESDAY   | insolvency of a partner  | growth factors of credit rating system                | advantages standard cost and estimated cost                        |
|    | 26-Feb-20 | WEDNESDAY | insolvency of all partners   | credit rating process                                 | installation of standard costing                                   |
|    | 27-Feb-20 | THURSDAY  | insolvency of all partners   | global and domestic credit rating agencies            | variance analysis  |
|    | 28-Feb-20 | FRIDAY    | insolvency of all partners   | principles of insurance                               | material labour overhead and sales variances                       |
|    | 29-Feb-20 | SATURDAY  | insolvency of all partners   | life and non-life insurance                           | claculation of variances   |
|    | 1-Mar-20  | SUNDAY    |  | HOLIDAY   |  |
|    | 2-Mar-20  | MONDAY    | piece meal distribution of cash<br>in case of liquidation of<br>partnership firm       | IRDA and its powers                                   | Problems: computaion of variances                                  |
|    | 3-Mar-20  | TUESDAY   | piece meal distribution of cash<br>in case of liquidation of<br>partnership firm       | pension fund and its objectives                       | Problems: computaion of variances                                  |
|    | 4-Mar-20  | WEDNESDAY | piece meal distribution of cash<br>in case of liquidation of<br>partnership firm       | features of pension fund<br>functions of pension fund | Problems: computaion of variances                                  |

| 15 | 5-Mar-20  | THURSDAY  | piece meal distribution of cash<br>in case of liquidation of<br>partnership firm | types of pension fund   | Problems: computaion of variances                              |  |  |  |
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|    | 6-Mar-20  | FRIDAY    | piece meal distribution of cash<br>in case of liquidation of<br>partnership firm | chilean model   | Problems: computaion of variances                              |  |  |  |
|    | 7-Mar-20  | SATURDAY  | piece meal distribution of cash<br>in case of liquidation of<br>partnership firm | pension investment policy and pension financing               | Revision   |  |  |  |
|    | 8-Mar-20  | SUNDAY    |  | HOLIDAY   |  |  |  |  |
|    | 9-Mar-20  | MONDAY    |  |   |  |  |  |  |
|    | 10-Mar-20 | TUESDAY   |  |   |  |  |  |  |
|    | 11-Mar-20 | WEDNESDAY |  | INTERNAL ASSESSMENT- 3  |  |  |  |  |
| 16 | 12-Mar-20 | THURSDAY  |  |   |  |  |  |  |
|    | 13-Mar-20 | FRIDAY    |  |   |  |  |  |  |
|    | 14-Mar-20 | SATURDAY  | Question paper revision  | Question paper revision                                       | Question paper revision  |  |  |  |
|    | 15-Mar-20 | SUNDAY    |  | HOLIDAY   |  |  |  |  |
| 17 | 16-Mar-20 | MONDAY    | Assignment : Revision : Unit 1<br>previous year question paper                   | Assignment: Revision : Unit 1<br>previous year question paper | Assingment : Revision : Unit 1<br>previous year question paper |  |  |  |
|    | 17-Mar-20 | TUESDAY   | Revision : Unit 1 previous year question paper                                   | Revision : Unit 1 previous year<br>question paper             | Revision : Unit 1 previous year question paper                 |  |  |  |
|    | 18-Mar-20 | WEDNESDAY | Revision : Unit 2 previous year question paper                                   | Revision : Unit 2 previous year question paper                | Revision : Unit 2 previous year question paper                 |  |  |  |
| 17 | 19-Mar-20 | THURSDAY  | Revision : Unit 2 previous year question paper                                   | Revision : Unit 2 previous year question paper                | Revision : Unit 2 previous year question paper                 |  |  |  |
|    | 20-Mar-20 | FRIDAY    | Revision : Unit 3 previous year question paper                                   | Revision : Unit 3 previous year question paper                | Revision : Unit 3 previous year question paper                 |  |  |  |
|    | 21-Mar-20 | SATURDAY  | Revision : Unit 3 previous year question paper                                   | Revision : Unit 3 previous year question paper                | Revision : Unit 3 previous year question paper                 |  |  |  |
|    | 22-Mar-20 | SUNDAY    |  | HOLIDAY   |  |  |  |  |
|    | 23-Mar-20 | MONDAY    | Revision : Unit 4 previous year question paper                                   | <b>Revision : Unit 4 previous year</b><br>question paper      | <b>Revision : Unit 4 previous year</b><br>question paper       |  |  |  |
|    | 24-Mar-20 | TUESDAY   | Revision : Unit 4 previous year question paper                                   | Revision : Unit 4 previous year question paper                | Revision : Unit 4 previous year question paper                 |  |  |  |

| 18 | 25-Mar-20 | WEDNESDAY | HOLIDAY                                |  |  |
|----|-----------|-----------|--|--|--|
|    | 26-Mar-20 | THURSDAY  | <b>Revision : Unit 5 previous year</b> | <b>Revision : Unit 5 previous year</b> | <b>Revision : Unit 5 previous year</b> |
|    | 20-Mar-20 | ΠΟΚΟΔΑΙ   | question paper                         | question paper                         | question paper                         |
|    | 27-Mar-20 | FRIDAY    | <b>Revision : Unit 5 previous year</b> | <b>Revision : Unit 5 previous year</b> | <b>Revision : Unit 5 previous year</b> |
|    | 27-Mar-20 | F KIDA Y  | question paper                         | question paper                         | question paper                         |