

F.Y.J.C. YEAR PLAN 2018-19
SUBJECT : FUNDAMENTALS OF ACCOUNTING (UB)

MONTHS

CONTENTS

2018-19

AUGUST, 2018 CHAPTER 1 Introduction of Book – keeping and accountancy

Basic Accounting Terminology

Accounting Concepts

CHAPTER.2 : Meaning & fundamentals of double book-keeping

Classification of Accounts & Accounting Equation rules

CHAPTER 3 : Source Documents required for accounting

(FIRST UNIT TEST SEPTEMBER)

OCTOBER, 2018 Ch4 : Journal

Illustrations of Journal.

CHAPTER 5 Subsidiary Books

– Simple Cash Book, Cash Book with cash and bank columns

Analytical Petty Cash Book :Imprest system, Purchase Book, Sales book,
Purchase Return book, Sales Return book

CHAPTER 6 : Ledger

Illustrations of ledger

OCTOBER/NOVEMBER 2018

CHAPTER 7 : Bank Reconciliation Statement.

Illustrations of BRS

Revision

(DIWALI VACATION IN NOV 2018)

NOVEMBER,2018 CHAPTER 8: Trial Balance, Illustrations of Trial Balance

DECEMBER,2018 CHAPTER 9 : Errors and their rectification

Illustrations.

Christmas Vacation

JANUARY, 2019

CHAPTER. 11 : Financial Statements of Proprietary Concern : Theory & Illustrations

(F.Y.J.C. UNIT TEST-II in the month of January 2019)

FEBRUARY, 2019

Computer in accounting.

MARCH 2019: REVISION

(ANNUAL EXAM IN MONTH OF APRIL)

FY.J.C. YEAR PLAN 2018-19
SUBJECT : OFFICE MANAGEMENT (UA)

MONTHS	CONTENTS
2018-19	
AUGUST, 2018	CHAPTER.1: Concept of Office Management.
	Introduction , Meaning, Definition

Functions of modern office,
importance of office,
advantages, disadvantages.–
Meaning and definitions of Management,
functions of office management,
principles of office management.

AUGUST, SEPT 2018

CHAPTER 2: Office Organizing.

Meaning and definition of office organization.
Importance of office organization.

Principles of office organizations.
Types of office organization.
Importance, features and factors of delegation of authority and responsibility.
Principles of Delegation of Authority and responsibility.
Problems of Delegation of Authority and responsibility.
Job specialization, job analysis and job description
Meaning and importance of organization Relationship.
Meaning of Span of Authority.
Informal Organization.
Conflict in Organization.
Causes of organizational change.
Meaning and definition of Delegation of Authority, Responsibility.

(F.Y.J.C. I unit exams in the month of SEPTEMBER)

OCTOBER 2018.

CHAPTER No. 3:

OFFICE COMMUNICATION

Meaning and definition of Communication.
Importance of Communication.
Features of Communication.
Elements of Communication.
Scope of Communication.
Types and Media of Communication.
Principles of communication.
Barriers in communication.
Meaning, definition and principles of co-ordination.
Relation between coordination and communication.

(TERMINAL EXAM IN THE MONTH OF OCTOBER)

(DIWALI VACATION IN NOVEMBER MONTH)

NOVEMBER 2018

CHAPTER No.5: Office Correspondence & Letter Writing

Meaning, Definitions of office correspondence
Importance of office correspondence
Procedure of inward and outward correspondence
Modes of Correspondence
i) By Hand
By Post - ordinary post, book-post, under posting certificate
Registered and unregistered letter, parcel, registered acknowledgement
due, speed post, etc.
Meaning and definition of letter

Types of letters - Personal, official, semi official, confidential, business
Characteristics of Ideal Letter - Complete, Clear, Correct, concise convincing
considerate, concrete, courteous, coherence, language of letter.
Structure of official letter. Contents of official letter.

DECEMBER 2018 :

CHAPTER No. 6: Office Automation & Machines

- 1) Meaning and definition of office automation
- 2) New technology used in office automation
- 3) Need and feasibility of office automation
- 4) Advantages and disadvantages of office automation
- 5) Social Aspects of office automation
- 6) Importance of office appliances & machine
- 7) Principles of selecting office appliances and machine
- 8) Office machines used in different offices, franking, cheque writing machine, addressing machine, electronic typewriting, Xerox, fax, calculator, computer.

DECEMBER 2018, JAN 2019 :

CHAPTER No.7: Selection Recruitment and Training of office employee :

Meaning & Concept of selection & recruitment
Sources of recruitment
Needs of recruitment
Procedure of recruitment & selection
of training.

(CHRISTMAS VACATION)

(F.Y.J.C. UNIT TEST-II in the month of January 2019)

FEBRUARY, MARCH 2019 :

CHAPTER No. 8: Microsoft Office & its Applications.

Meaning, definition & types of computer
Features of Computer
Classification of computer
By Nature & Types
By Size & Capacity
By Use & Purpose
Primary memory & secondary memory
Input and output devices
Merit and demerit of computer

MS-Word, Excel, PowerPoint
 Meaning, Applications Features Merit & Demerit
 Introduction of Internet
 Email - Creating receiving & sending Email.

(Annual exam in the month of April 2019)

FY.J.C. YEAR PLAN 2018-19

SUBJECT : FUNDAMENTAL OF COSTING AND AUDITING (UC)

MONTHS	CONTENTS	
2018-19		
AUGUST 2018 :		
CHAPTER		1
INTRODUCTION	TO	COST ACCOUNTING
Origin		
Definition	of	Cost unit
Cost		Accounting Centre
Advantages	and	accounting
Limitations	of	
Cost Classification according to Elements, Behaviour, Traceability and functions.	cost	

AUGUST, SEPT 2018

CHAPTER		4
INTRODUCTION	OF	AUDITING
Origin	of	audit
Definition	of	audit
Scope	of	audit
Objectives	of	audit
Meaning	and	auditing
Principles	of	auditing
Advantages and limitations of auditing		

(F.Y.J.C. I unit exams in the month of SEPTEMBER)

OCTOBER 2018.

CHAPTER 2 :
MATERIAL AND LABOUR COST
Material Cost :

Meaning and definition of materials

Classification of materials into direct and indirect materials. Need, Principles and importance of purchasing

Purchasing of materials.

Procedure of purchasing.

Meaning of Stores

Functions of Stores Keepers

Stock Levels :

Maximum level.

Minimum level.

Re-order level

Average stock level.

Danger level.

Store Ledger :

Meaning of store ledger

Specimen of store ledger:

Store pricing issues method.

FIFO, LIFO.

Labor Cost :

Meaning and definition of Labour.

Classification of Labour into direct labour and indirect labour.

Time Keeping Department - Meaning

Time Booking Department Meaning. Incentive payment system.

(TERMINAL EXAM IN THE MONTH OF OCTOBER)

(DIWALI VACATION IN NOVEMBER MONTH)

NOVEMBER / DECEMBER 2018

CHAPTER 5

OBJECTS OF AUDIT :

Origin of audit Meaning

Primary Objects, Secondary Objects

Meaning of errors.

Kinds of errors.

Detection and prevention of errors.

Meaning of Frauds.

Kinds of Frauds.

Concepts of true and Fair View window dressing.

CHAPTER 3:

UNIT COSTING :

Meaning and concept of cost sheet.

Need, importance, objectives and advantages of cost sheet.

Format of cost sheet.

Preparation of Cost sheet.

Meaning of estimated cost sheet.

Need of estimated cost sheet.

Preparation of estimated cost sheet.

(CHRISTMAS VACATION)

(F.Y.J.C. UNIT TEST-II in the month of January 2019)

JANUARY/ FEBRUARY 2019:

CHAPTER 4 : TYPES OF AUDIT :

1. Statutory Audit

2. Non- Statutory Audit

3. Government Audit

4. Internal Audit

B. Based on Scope

Complete Audit

Partial Audit

C. Based on Time

Continuous Audit

Periodic/Final/ Complete Audit

Interim Audit

Concurrent Audit

D. Based on Object

1. Cost Audit

2. Management Audit

3. Tax Audit

4. Environmental Audit

5. Social Audit

6. E. Special Audits

7. Balance Sheet Audit.

8. Operational Audit

9. Cash Audit.

MARCH 2019 :

CHAPTER 7 :

PLANNING AND PROCEDURE OF AUDIT

Audit planning

Introduction

Meaning

Objectives.

APRIL 2019:

(ANNUAL EXAM IN MONTH OF APRIL)

