

B. Com. Semester - V

Link of Sandhan Video Lectures

(Subject wise)

COSTS AND FINANCIAL ACCOUNTING

Sr. No.	Name of Unit	Sandhan Video Link
1	AMALGAMATION OF COMPANIES: In the nature of merger: Under Pooling of interests Method (AS-14)• In the nature of purchase:• Note: Includes additional points arising on Amalgamation	1. Merger Amalganation 2. Merger Amalganation

MANAGEMENT ACCOUNTING - I

Sr. No.	Name of Unit	Sandhan Video Link
1	<u>Interpretation and Analysis through Financial Ratios:</u> Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt- service coverage Ratio, Cash earning per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earning Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.	1. Ratio Analysis 2. Ratio Analysis 3. Ratio Anaysis
2	<u>Cash Flow Statement:</u> Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference	1. Cash Flow Statement 2. Cash Flow Statement

	between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3.	. 3. Cash Flow Statement
3	BUDGETING: 1. Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads). 2. Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method.	. 1. Cash Budget 2. Cash Budget

Statistics

Sr. No.	Name of Unit	Sandhan Video Link
1	Poisson Distribution and Hypergeometric Distribution	1. Probability Distributions 2. Probability Distributions

ECONOMICS (PROBLEMS OF INDIAN ECONOMY -01)

Sr. No.	Name of Unit	Sandhan Video Link
1	Economic Reforms in India	Industrial Policy
2	Price Rise in India	Inflation