

The University of Burdwan

B.Com(Honours) in Accounting and Finance

Hiralal Bhakat College, Nalhati

Syllabus Allocation for Even Semesters for 2019-20

SEM-II			
Course Code	Units	Topic	Teacher Name
CC3 (Cost Accounting)	Unit-I	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization, cost accounting records rules	GKM
	Unit-II	Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage	SKM
	Unit-III	Classification, allocation, apportionment and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation	SKM

	Unit-IV	Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, inter process profit, equivalent production, joint and by-products), Service costing (only transport).	GKM
	Unit-V	Integral and non-integral systems; Reconciliation of cost and financial accounts	SR
CC4 (Business Law)	Unit-I	The Indian Contract Act, 1872: General Principle of Law of Contract Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts. Quasi - contracts	SR
	Unit-II	1. The Indian Contract Act, 1872: Specific Contract Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency	SKS
	Unit-III	Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	SKM
	Unit-IV	1. Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners. Implied Authority of a Partner. Incoming and outgoing Partners, Mode of Dissolution of Partnership 2. Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship	GKM and SKM

	<p style="text-align: center;">Unit-V</p>	<p>1. The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque</p>	<p style="text-align: center;">SR</p>
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The whole syllabus of GE-2 is allotted to BS



Signature of H.O.D.

Head
Department of Commerce
Hiralal Bhakat College
Nalhati, Birbhum



Signature of Principal

Principal
Hiralal Bhakat College
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