

The University of Burdwan

B.Com(Honours) in Accounting and Finance

Hiralal Bhakat College, Nalhati

Syllabus Allocation for Even Semesters for 2021-22

| SEM-II | | | |
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| Course Code | Units | Topic | Teacher Name |
| CC3 (Cost Accounting- I) | Unit-I | Meaning – Cost, Costing, Cost Accounting, Cost Accountancy. Objectives and Scope of Cost Accounting Evolution of Cost Accounting, Advantages and Limitations, Cost Centers and Cost Units, Cost Classification for Stock Valuation, Profit measurement, Decision making and Control. Elements of Cost and Cost Systems, Cost Control and Cost Reduction, Cost behavior pattern, Installation of Costing System, Role of Cost Accountant in an Organization Preparation of Cost Sheet. Relationship between Costing with Financial Accounting, and Management Accounting, Methods of Costing, and Technique of Costing | GKM |
| | Unit-II | Material Control-Meaning, Objectives, Requirements and Elements of material control, Material procurement procedures, Valuation of material receipts, Material storage and records. Inventory Control-Meaning, Settings of Stock Levels, Techniques of Inventory Control Material Issue procedure and valuation of material issues. Selection of pricing methods- FIFO, LIFO, Average. Treatment of Normal and Abnormal loss of material. Accounting and Control of Waste, | SKM |

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| | | Scrap, Spoilage and Defective | |
| | Unit-III | Meaning of Labour Cost, Classification of Labour Cost, Labour cost control, Attendance and payroll procedures: Time Keeping and Time Booking, Idle Time, Overtime, Labour turnover, Incentive System, System of Wage Payments and Incentives, Time rate and piece rate system, Efficiency rating procedures-Labour productivity | SKM |
| | Unit-IV | Overheads: Introduction, Classification, Allocation, Apportionment, and Absorption of Overheads. i) Accounting and Control of Factory/Manufacturing Overheads. Primary distribution and Secondary distribution of factory overhead, Methods of absorbing overheads to various Products/Jobs, Types of overhead rates, Treatment of under absorbed and over absorbed overheads. ii) Accounting and Control of Administrative Overheads. Accounting treatment and control of administrative overheads. iii) Accounting and Control of Selling and Distribution Overheads. Concepts related to capacity, Treatment of certain items in costing: interest and financial charges, depreciation, packing expenses, fringe benefits, bad debt, training expenses, research and development, canteen expenses, expenses for welfare activities | GKM |
| | Unit-V | Non-integrated Accounting System: Principal accounts, and Scheme of entries, Integrated or Integral Accounting System: Advantages, Features, and Essential pre-requisites, Scheme of entries, Reconciliation of Cost and Financial Accounts: Procedure of reconciliation, and Preparation of Memorandum Reconciliation Account | 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 | SR |

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| | <p>contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts. Quasi - contracts</p> <p>The Indian Contract Act, 1872: Specific Contract Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency</p> | |
| Unit-II | <p>Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements. Crossing of Cheque. Bouncing of Cheque</p> | SKS |
| Unit-III | <p>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</p> | SKM |
| Unit-IV | <p>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</p> <p>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</p> | GKM and SKM |
| Unit-V | <p>Short title, extent, commencement, and objectives of the Consumers Protection Act, 2019</p> <p>Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Unfair trade practices</p> <p>Consumer Protection Council (Central, State and District – their constitutions and objectives</p> <p>Consumer Dispute Redressal Commission: Composition and jurisdiction of District Commission, State Commission and National Commission</p> | SR |

The whole syllabus of GE-2 is allotted to BS

| SEM-IV | | | |
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| Course Code | Units | Topic | Teacher Name |
| CC8 (Financial Accounting-III) | Unit-I | Redemption of Preference shares; Issue and Redemption of Debentures. | SKM(Debentures portion), GKM(Share Capital Portion) |
| | Unit-II | Corporate Financial Statements Under Companies Act, 2013; Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve) Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax). | SR |
| | Unit-III | Goodwill- Valuation of different methods- Average Profit, Super Profit, Capitalization and Annuity. 3. Annuity. Valuation of Shares- Valuation of different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method, Price-Earning Method, Productivity Factor Method Concepts and calculation: simple problems only | SKM |
| | Unit-IV | Internal & External Reconstruction of Companies angle of incidence | SKS |

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| | Unit V | Preparation of Consolidated Balance Sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI). Basic Idea in IND AS110 (excluding shares acquired on different dates by the Parent company, chain and cross holding) | SR |
| CC9 (Marketing Management & Human Resource Management) | Unit-I | Concept, Nature, Scope and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS | GKM |
| | Unit-II | Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment & selection (concept & importance), training & development (concept & importance), performance appraisal (concept & importance), Concept of industrial relations | SKM |
| | Unit-III | Nature, scope and importance of marketing; various concepts of marketing, Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: Concept, importance, and components (Economic, demographic, Technological, Natural, Socio-Cultural and Legal) Concept of Service Marketing and Online Marketing | SKS |
| | Unit-IV | Nature and Importance, Consumer's buying decision process; Factors influencing consumer's buying behavior Marketing Research: Meaning, Types and Techniques, Market Segmentation – Concept, Importance and Bases, Target Market selection, Positioning – Concept, importance and Bases. | SR |
| | Unit-V | Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle | SR |

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| SEC-2 (Entrepreneurship) | Unit-I | Entrepreneurship – meaning, scope, nature, needs, elements, determinants and importance; role of an entrepreneur in economic growth, Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship | SR |
| | Unit-II | Concept of business groups and role of business houses and family business in India; MSMEs – Concept, Registration Women Entrepreneurship - Concept, Problems and Prospects of Women Entrepreneurship, Role of women entrepreneurs in India, Self Help Group – Concept, importance. | SKS |
| | Unit-III | Public and private system of stimulation, support and sustainability of entrepreneurship, Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc., institutional support for entrepreneurship development – NEDB, NIESBUD, EDII, MSME-DI, DIC, DO-MSME, SFC, Commercial Banks, Cooperative Banks, Regional Rural Banks | GKM |
| | Unit-IV | Significance of writing the business plan/ project planning; Contents of business plan/ project planning; Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies. | SKS |
| | Unit-V | Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems | SR |
| CC10 (Corporate Laws) | Unit-I | Meaning and Definition – Features, Highlights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company, Lifting of corporate veil. | SR |

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| | Unit-II | Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents. Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences | GKM |
| | Unit-III | Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Independent Director, Women director | SKS |
| | Unit-IV | Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture | GKM |
| | Unit-V | Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions | SR |

It is to be noted that whole syllabus of GE-4 is allotted to RKS.

| SEM-VI | | | |
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| Course Code | Units | Topic | Teacher Name |
| CC13 (Financial Management) | Unit-I | Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager Concept of time value of money – Techniques for dealing with time value of money Different sources of finance: Long term and short-term sources | SR |

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| | Unit-II | Different sources of finance: Long term and short-term sources Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital Capital Structure- Concept, importance and determinants, Concepts of DOL, DFL, DTL and Trading on equity and their computations (simple type) | GKM |
| | Unit-III | Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method | SKS |
| | Unit-IV | Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets | SKM |
| | Unit-V | Meaning, nature and types of dividend, Some dividend policies, Determinants of dividend policy | SR,SKM |
| CC14 (Taxation-II) | Unit-I | Income of other Persons included in Assessee's Total Income: Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A | SKS |
| | Unit-II | Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U; Rebate u/s 87A | SR |
| | Unit-III | Rate of tax applicable to different assesses (except corporate assessee) Computation of tax liability of an individual | SR |
| | Unit-IV | Concept of Indirect Tax; Difference between direct tax and indirect tax; Concept, objectives, structure of GST; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Goods, Input tax, Input tax credit, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST | GKM |
| | Unit-V | Tax Invoice, Credit Note, Debit Note, Payment of GST, Concepts of e-way bills, different types of GST return and time limit | SKM |

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| DSE-3 (Tax Procedures and Management) | Unit-I | Tax Planning, Tax Evasion, Tax Avoidance and Tax Management, Tax planning for salaried class and house property income | SKM |
| | Unit-II | Different method of assessment-Self assessment, Assessment by Assessing Officer-Summary Assessment, Regular Assessment, Re-assessment, Fresh Assessment, Scrutiny Assessment, Best Judgement Assessment, Income escaping assessment PAN- meaning, applicability, where PAN is compulsory, persons exempt from quoting PAN, filing of form-49A etc., TAN-meaning and obtaining TDS numbers-TAN u/s 203(A) | SR |
| | Unit-III | Return of income-persons liable to file Return of income-Due date of filing return-Different types of return-Return of loss, Belated return, Revised return, Defective return. Signing of return | SKS |
| | Unit-IV | Advance payment of tax-meaning, applicability, time table for payment of advance tax, Liability for non-payment of advance tax, computation of Advance tax Tax deduction/collection at source-meaning, objects, TDS on Salary(sec.192), TDS on interest on securities (sec.193), TDS on interest other than interest on securities (sec.194A), TDS on winning from lotteries/card games/cross word puzzles etc.(sec.194B) TDS on winning from Horse races(sec.194BB). | SKS |
| | Unit-V | Interest (Sec.234A, 234B, 234C, 234D), Penalties and prosecutions | SR |
| DSE-4 (International Business) | Unit-I | Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Modes of entry into international business | SKM |

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| Unit-II | Classical Theories of International Trade (Absolute Cost Advantage, Relative Cost Advantage and Hecksher-Ohlin theory) Commercial Policy Instruments - tariff and quota – difference in Impact on trade, types of tariff and non tariff barriers (Concepts only); Balance of payment account and its components | SR |
| Unit-III | WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC). International financial system and institutions (IMF and World Bank – Objectives and Functions); Regional Economic Co-operation (ASEAN and SAARC) | SKS |
| Unit-IV | Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations (multi-lateral measures to curb green house gas emission) | SKS |
| Unit-V | Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad | SR |

Signature of H.O.D.

Head
Department of Commerce
Hiralal Bhakat College
Nalhati, Birbhum

Signature of Principal

Principal
Hiralal Bhakat College
Nalhati, Birbhum

