

**The University of Burdwan**

**B.Com (Honours) in Accounting and Finance**

**Hiralal Bhakat College, Nalhati**

**Syllabus Allocation for Odd Semesters for 2019-20**

| <b>SEM-I</b>                                |                |  |                     |
|---|----------------|--|---------------------|
| <b>Course Code</b>                          | <b>Units</b>   | <b>Topic</b>   | <b>Teacher Name</b> |
| <b>CC1<br/>(Financial<br/>Accounting-I)</b> | <b>Unit-I</b>  | Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.<br>The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.<br>Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures. From recording of a business transaction to preparation of trial balance including adjustments | <b>SKM</b>          |
|   | <b>Unit-II</b> | 1. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement<br>2. Revenue recognition: Recognition of expenses<br>3. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted   | <b>SKS</b>          |

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|                                      |                 | Average. Salient features of Indian Accounting Standard (Ind-AS): 2<br>Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities  |                    |
|                                      | <b>Unit-III</b> | 1. Preparation of financial statements: a) from incomplete records b) of non-profit organization<br>2. Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)   | <b>SKM</b>         |
|                                      | <b>Unit-IV</b>  | 1. Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price.<br>Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission: Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee. | <b>GKM</b>         |
|                                      | <b>Unit-V</b>   | 1. Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.<br>Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim          | <b>GKM and SKM</b> |
| <b>CC2<br/>(Business Management)</b> | <b>Unit-I</b>   | Concept of Management: Need for Study, Managerial Functions – An overview;<br>Coordination: Essence of Managership<br><br>Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO   | <b>SKS</b>         |

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| <b>Unit-II</b>  | a) Planning - Types of Plan – An overview to highlight the differences. Strategic Planning– Concept, process, Importance and limitations<br>b) Environmental Analysis and diagnosis (internal and external environment) – Definition, Importance and Techniques (Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis) ,Business environment; Concept and Components c) Decision-making – concept, importance; Committee and Group Decision-making Process | <b>SKM</b> |
| <b>Unit-III</b> | Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising   | <b>GKM</b> |
| <b>Unit-IV</b>  | Staffing: Concept, Process Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory)  |            |
| <b>Unit-V</b>   | Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)   | <b>SKS</b> |

**The whole syllabus of GE-1 is allotted to RKS**

Signature of H.O.D.

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Signature of Principal

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