

**The University of Burdwan**

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

**Hiralal Bhakat College, Nalhati**

**Syllabus Allocation for Odd Semesters for 2020-21**

<b>SEM-I</b>			
<b>Course Code</b>	<b>Units</b>	<b>Topic</b>	<b>Teacher Name</b>
<b>CC1 (Financial Accounting-I)</b>	<b>Unit-I</b>	a) 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. (b)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.	<b>SR</b>
	<b>Unit-II</b>	Distinction between Single Entry System and Double Entry System; Defects of Single Entry System: Preparation of Accounts from Incomplete Records-conversion from Single Entry System to Double Entry System. Concept of Sectional Balancing, preparation of control accounts. Self Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	<b>SKS</b>

	<b>Unit-III</b>	Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price. 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. Accounting for Sale on Approval	<b>SKM</b>
	<b>Unit-IV</b>	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. Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim	<b>SKM &amp; SR</b>
	<b>Unit-V</b>	P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio. Partnership Account: Admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy. Partnership Account: Death of a partner	<b>GKM and SKS</b>
<b>CC2 (Business Management)</b>	<b>Unit-I</b>	a)Concept of Management: Need for Study, Managerial Functions – An overview; Coordination: Essence of Managership b)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>

<b>Unit-II</b>	<p>a) Planning - Types of Plan – An overview to highlight the differences. Strategic Planning– Concept, process, Importance and limitations</p> <p>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</p> <p>c) Decision-making – concept, importance; Committee and Group Decision-making Process</p>	<b>SKM</b>
<b>Unit-III</b>	<p>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</p>	<b>GKM</b>
<b>Unit-IV</b>	<p>Staffing: Concept, Process Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory</p> <p>Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory)</p>	
<b>Unit-V</b>	<p>Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)</p>	<b>SKS+SR</b>

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

<b>SEM-III</b>			
<b>Course Code</b>	<b>Units</b>	<b>Topic</b>	<b>Teacher Name</b>
<b>CC6 (Cost Accounting-II)</b>	<b>Unit-I</b>	(1) Job Costing: Meaning, principles, process and equitability of Job Costing, Advantages and limitation of Job Costing, Preparation of Job Cost Sheet and procedure of Job Costing. (2) Batch Costing Meaning, features of Batch Costing, Preparation of Statement of Cost under Batch Costing, Economic Batch Quantity.	<b>SR</b>
	<b>Unit-II</b>	Contract Costing : Meaning, features, applicability of Contract Costing, Recording of Contract Cost, Progress payments, Retention money, Escalation clause, Preparation of Contract Account, Contractee Account and Extracts of Balance Sheet, Profit or Loss on incomplete contract.	<b>SKM</b>
	<b>Unit-III</b>	Process Costing including Joint product and By-product Process Costing: Meaning, basic features, costing procedures, preparation of process cost accounts, treatment of normal process loss, abnormal process loss and abnormal gain in cost accounting. cost Joint product and By product: Meaning, apportionment of joint cost, and method of apportioning-physical unit method, average unit cost methods, contribution margin method. Joint over by products, treatment of by-products cost in cost accounting.	<b>GKM</b>
	<b>Unit-IV</b>	Standard Costing: Meaning of standard cost and standard costing, features, various types of standards, setting up of standard costs, basic concept of material and labour standards, Variance Analysis - material and labour. Advantage and criticism of standard costing	<b>SKM</b>
	<b>Unit-IV</b>	Definition of marginal cost and marginal costing, features of marginal costing, comparison between direct costing, marginal costing and absorption costing, advantages and limitations of marginal costing, cost-volume profit analysis, profit volume chart, break-even analysis, graphical presentation of break-even chart, limitation of break-even analysis, methods of break even analysis, margin of safety, angle of incidence	<b>SKS</b>

<b>CC7 (Financial Accounting-II)</b>	<b>Unit-I</b>	Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C (with repossession) Concept of operating and financial lease – basic concept only	<b>SKM</b>
	<b>Unit-II</b>	Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses 3) Independent branch – concept of wholesale profit and basic idea of incorporation.  Departmental accounts: concept, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	<b>SR</b>
	<b>Unit-III</b>	Royalty Accounting	<b>SKS</b>
	<b>Unit-IV</b>	Partnership Accounts-I Accounting for dissolution of firm - insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution-surplus capital basis; maximum possible loss basis	<b>SKS + SR</b>
	<b>Unit-V</b>	Company Accounts : Issue of Shares - issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Sweat, Right and Bonus Shares. Underwriting of shares and debentures: Rules; Determination of Underwriters Liability - with marked, unmarked & firm underwriting: Accounting. Employee Stock Option Plan - meaning: rules; Vesting Period, Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS. Buy Back of Securities-meaning. rules and Accounting.	<b>GKM</b>
<b>SEC-1 (E-Commerce)</b>	<b>Unit-I</b>	1. E-Commerce-meaning, nature, concepts, advantages and disadvantages, types; 2. E-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].	<b>SKS</b>

	3. Traditional commerce vs. E-commerce, Ecommerce vs M-commerce, E-commerce vs. E-business. Impact of E-commerce on society	
<b>Unit-II</b>	E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of ECRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain	<b>SR</b>
<b>Unit-III</b>	Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.	<b>SKS and SKM</b>
<b>Unit-IV</b>	Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP	<b>SR</b>
<b>Unit-V</b>	Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	<b>SKS and GKM</b>

**It is to be noted that whole syllabus of GE-3 is allotted to RKS and CC-5 is allocated to H. Sk.**

<b>SEM-V</b>			
<b>Course Code</b>	<b>Units</b>	<b>Topic</b>	<b>Teacher Name</b>
<b>CC11 (Taxation-I)</b>	<b>Unit-I</b>	Basic Concepts and Definitions under IT Act-Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Capital Gains (Short term and long term). Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee. Incomes which do not form part of Total Income Except section 10AA	<b>SKS</b>
	<b>Unit-II</b>	Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural incomes	<b>SR</b>
	<b>Unit-III</b>	Income under the head Salaries and its Computation	<b>GKM</b>
	<b>Unit-IV</b>	Income under the head House Property and its Computation	<b>SKM</b>
	<b>Unit-V</b>	Income from Profits and Gains of Business or Profession	<b>SKM</b>
<b>CC12 (Auditing)</b>	<b>Unit-I</b>	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit, Audit Planning and Audit Procedures-Relevant documents, Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and verification of Assets and Liabilities (including relevant SAP's)	<b>SKS</b>

	<b>Unit-II</b>	Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013 Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013	<b>SR</b>
	<b>Unit-III</b>	Audit Report: Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act. 2013, True and Fair View, Cash Flow Statement Reporting	<b>SR</b>
	<b>Unit-IV</b>	Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report. Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation	<b>GKM</b>
	<b>Unit-V</b>	Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit, Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools; Auditing Standards, Relevant Case Studies/Problems	<b>SKM</b>
<b>DSE-1 (Management Accounting)</b>	<b>Unit-I</b>	Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting –Role of Management Accountant.	<b>GKM</b>
	<b>Unit-II</b>	Comparative financial statement and common size financial statement: Meaning, objective, advantages, and disadvantages (simple problems only)	<b>SKS</b>
	<b>Unit-III</b>	Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.	<b>SKM</b>
	<b>Unit-IV</b>	Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7	<b>SR</b>
	<b>Unit-V</b>	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations, Budget administration, Functional	<b>SKM</b>



		budgets, Fixed and flexible budgets, Zero base budgeting.	
<b>DSE-2 (Indian Financial System)</b>	<b>Unit-I</b>	Financial markets and institutions; Financial intermediation; An overview of Indian financial system; Important aspects of reforms in the Indian Financial Sector following liberalization.	<b>SKS</b>
	<b>Unit-II</b>	Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India.	<b>SKM</b>
	<b>Unit-III</b>	Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs)	<b>GKM</b>
	<b>Unit-IV</b>	Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India	<b>SR</b>
	<b>Unit-V</b>	Housing finance- Securitization; Venture capital finance-Definition, Stages; Factoring and Forfeiting services	<b>SR and SKS</b>

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