

Modules of Classes and Examinations, 2019-20

B.Com(Honours) in Accounting and Finance

Semester-II

Hiralal Bhakat College, Nalhati

Core Course 3: Cost Accounting

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

| Internal Assessment | Component 1 (C ₁) | Component 2 (C ₂) |
|---------------------|--|---|
| Weightage | 5 Marks | 5 Marks |
| Number of Questions | 1 out of 2 | 1 out of 2 |
| Date | 20/04/2020 | 22/04/2020 |
| Time | 11 A.M. to 11.30 A.M. | 11 A.M. to 11.30 A.M. |
| Syllabus | <ol style="list-style-type: none">1. 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.2. 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 | <ol style="list-style-type: none">1. 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 wage2. 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.3. 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).4. Integral and non-integral systems; Reconciliation of cost and financial accounts |
| Name of Teacher(s) | SR,SKM | SKS, SKM,GKM |
| Number of | 20 (Tentative) | 45 (Tentative) |

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| Classes | | |
| #Component 3 (C₃) Whole Syllabus of CC3 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks | | |

Core Course 4 : Business Law

- Total 75 Marks
- 60 Marks for Semester-end-Examination[#] (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

| Internal Assessment | Component 1 (C₁) | Component 2 (C₂) |
|----------------------------|--|---|
| Weightage | 5 Marks | 5 Marks |
| Number of Questions | 1 out of 2 | 1 out of 2 |
| Date | 20/04/2020 | 22/04/2020 |
| Time | 11.30 A.M. to 12 Noon | 11.30 A.M. to 12 Noon |
| Syllabus | <ol style="list-style-type: none"> 1. 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 2. The Indian Contract Act, 1872: Specific Contract Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency | <ol style="list-style-type: none"> 1. 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. 2. 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 3. 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 4. 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 |

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| | | Endorsements d) Crossing of Cheque e) Bouncing of Cheque |
| Name of Teacher(s) | SR,SKM | SKS, SR,SKM,GKM |
| Number of Classes | 20 (Tentative) | 45 (Tentative) |
| #Component 3 (C ₃) Whole Syllabus of CC4 <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks ➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks | | |

General Elective 2: Macro Economics

- Total 75 Marks
- 60 Marks for Semester-end-Examination# (will be organized by University)
- 10+5=15 Marks for Internal Assessment and Attendance (will be organized by College in general and Department in Particular)
- 10 Marks for Class Test
- 5 Marks for Attendance
 - Attendance: 50% & above but below 60% - 2 Marks
 - Attendance: 60% & above but below 75% - 3 Marks
 - Attendance: 75% & above but below 90% - 4 Marks
 - Attendance: 90% & Above - 5 Marks

| Internal Assessment | Component 1 (C ₁) | Component 2 (C ₂) |
|---------------------|--|---|
| Weightage | 5 Marks | 5 Marks |
| Number of Questions | 1 out of 2 | 1 out of 2 |
| Date | 20/04/2020 | 22/04/2020 |
| Time | 12 Noon to 12.30 P.M. | 12 Noon to 12.30 P.M. |
| Syllabus | 1. Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium 2. Consumption, savings, investment- A simple model of income determination-introduction of money market-demand for and supply of money | 1. IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, introduction of labour market, aggregate supply in the short and long run, and aggregate demand and aggregate supply analysis 2. Determinants-MEC & MEI theory-Investment demand curve 3. Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Phillips curve-the trade- |

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| | | <p>off between inflation and unemployment</p> <p>4. Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Determination of exchange rate-fixed vs. flexible exchange rates</p> |
| Name of Teacher(s) | RKS | RKS |
| Number of Classes | 25 (Tentative) | 40 (Tentative) |
| <p>#Component 3 (C₃)</p> <p>Whole Syllabus of GE2</p> <ul style="list-style-type: none"> ➤ 60 Marks for Semester-end-Examination (will be organized by University) ➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks ➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks | | |

Signature of H.O.D.

Head
Department of Commerce
Hiralal Bhakat College
Nalhati, Birbhum



Signature of Teacher-in-Charge

Teacher-in-Charge
Hiralal Bhakat College
Nalhati, Birbhum