

## Modules of Classes and Examinations, 2019-20

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

#### Semester-I

#### Hiralal Bhakat College, Nalhati

#### Core Course 1: Financial Accounting-I

- Total 75 Marks
- 60 Marks for Semester-end-Examination<sup>#</sup> (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 <sub>1</sub> )	Component 2 (C <sub>2</sub> )
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	07/11/2019	03/12/2019
Time	11 A.M. to 11.30 A.M	11 A.M. to 11.30 A.M
Syllabus	<ol style="list-style-type: none"><li>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.</li><li>The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity,</li></ol>	<ol style="list-style-type: none"><li>Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement</li><li>Revenue recognition: Recognition of expenses</li><li>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 Average. Salient features of Indian Accounting Standard (Ind-AS): 2</li><li>Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities</li><li>Preparation of financial statements: a) from</li></ol>

	<p>consistency, prudence (conservatism), materiality and full disclosures.</p> <p>3. 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.</p> <p>4. From recording of a business transaction to preparation of trial balance including adjustments</p>	<p>incomplete records b) of non-profit organization</p> <p>6. Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)</p> <p>7. Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price. Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission: Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee.</p> <p>8. Loss of stock: Physical &amp; ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</p> <p>9. Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim</p>
Name of Teacher(s)	SKS,SKM	SKM,GKM
Number of Classes	20 (Tentative)	45 (Tentative)
<p><sup>#</sup>Component 3 (C<sub>3</sub>)</p> <p>Whole Syllabus of CC 1</p> <ul style="list-style-type: none"> <li>➤ 60 Marks for Semester-end-Examination (will be organized by University)</li> <li>➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks</li> <li>➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks</li> <li>➤ Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks</li> </ul>		

### Core Course 2: Business Management

- Total 75 Marks
- 60 Marks for Semester-end-Examination<sup>#</sup> (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 <sub>1</sub> )	Component 2 (C <sub>2</sub> )
Weightage	5 Marks	5 Marks

Number of Questions	1 out of 2	1 out of 2
Date	07/11/2019	03/12/2019
Time	11.30 A.M. to 12 Noon	11.30 A.M. to 12 Noon
Syllabus	1. Concept of Management: Need for Study, Managerial Functions – An overview; Coordination: Essence of Managership 2. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO 3. Planning - Types of Plan – An overview to highlight the differences. 4. Strategic Planning– Concept, process, Importance and limitations 5. Environmental Analysis and diagnosis (internal and external environment) – Definition, Importance and Techniques (Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis), 5. Business environment; Concept and Components	1. Decision-making – concept, importance; Committee and Group Decision-making Process 2. 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 3. Staffing: Concept, Process 4. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory 5. Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory) 6. Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)
Name of Teacher(s)	SKS,SKM	GKM,SKM
Number of Classes	25 (Tentative)	40 (Tentative)
#Component 3 (C <sub>3</sub> )  Whole Syllabus of CC2 <ul style="list-style-type: none"> <li>➤ 60 Marks for Semester-end-Examination (will be organized by University)</li> <li>➤ Answer 10 questions out of 15 carrying 02 marks each = 10 x 02 = 20 marks</li> <li>➤ Answer 04 questions out of 06 carrying 05 marks each = 04 x 05 = 20 marks</li> <li>Answer 02 questions out of 04 carrying 10 marks each = 02 x 10 = 20 marks</li> </ul>		

### General Elective 1: Micro 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 <sub>1</sub> )	Component 2 (C <sub>2</sub> )
Weightage	5 Marks	5 Marks
Number of Questions	1 out of 2	1 out of 2
Date	07/11/2019	03/12/2019
Time	12 Noon to 12.30 P.M.	12 Noon to 12.30 P.M.
Syllabus	<ol style="list-style-type: none"> <li>1. Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.</li> <li>2. Consumer Behaviour: Indifference curve analysis of consumer behavior;</li> <li>3. Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy)</li> <li>3. Set theory - Representation of a set, Concept of Subset, Power sets, Size of a set: Set operations-union, intersection, disjoint, set difference, compliment; Properties of union and intersection of sets associative properties, commutative properties, identity property of union, intersection property of the empty set, distributive properties.</li> <li>4. Definition of Matrix, Different types of Matrix; Matrix Operations – Equality, Addition, Subtraction and Multiplication. Transpose of matrices, Inverse of a Matrix; Solution of linear simultaneous equations by matrix inversion method (having unique solution and involving not more than three variables)</li> </ol>	<ol style="list-style-type: none"> <li>1. Production function-short run and long run, Cobb Douglas production function (concept only), Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.</li> <li>2. Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Impact of taxes and subsidy</li> <li>3. Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.</li> <li>4. Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Collusive oligopoly, sales maximization.</li> </ol>
Name of Teacher(s)	RKS	RKS
Number of Classes	25 (Tentative)	40 (Tentative)

#Component 3 (C<sub>3</sub>)

Whole Syllabus of GE1

- 60 Marks for Semester-end-Examination (will be organized by University)
- Answer 10 questions out of 15 carrying 02 marks each =  $10 \times 02 = 20$  marks
- Answer 04 questions out of 06 carrying 05 marks each =  $04 \times 05 = 20$  marks
- Answer 02 questions out of 04 carrying 10 marks each =  $02 \times 10 = 20$  marks



Signature of H.O.D.

Head  
Department of Commerce  
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Signature of Teacher-in-Charge

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