


ANNUAL TEACHING PLAN

SESSION: 2021-22


DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 1ST SEMESTER
SUBJECT : FINANCIAL ACCOUNTING
PAPER CODE : C 101
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	10	<p>(a) Theoretical Framework</p> <ul style="list-style-type: none">i. 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.ii. 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.iii. 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>(b) Accounting Process</p> <p>From recording of a business transaction to preparation of trial balance including adjustments</p>	Dr. Diganta Kumar Das
		<p>(c) Computerised Accounting Systems</p> <p>Computerised Accounts by using any popular accounting software: Creating a Company: Configure and Features settings; Creating Accounting Ledgers and Groups: Creating Stock Items and Groups; Vouchers Entry; Generating Reports-Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Fund Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.</p>	Sri Prasanta Borah


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2	25	<p>(a) Business Income</p> <p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straightline method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>(b) Final Accounts</p> <p>Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.</p>	Dr. Diganta Kumar Das
3	15	<p>Accounting for Hire Purchase and Installment Systems</p> <p>Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)</p>	Dr. Diganta Kumar Das
4	15	<p>Accounting for Inland Branches</p> <p>Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept- accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p>	Dr. Diganta Kumar Das
5	15	<p>Accounting For Dissolution of the Partnership Firm</p> <p>Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>	Dr. Diganta Kumar Das

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ANNUAL TEACHING PLAN

SESSION: 2021-22

DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 2ND SEMESTER
SUBJECT : CORPORATE ACCOUNTING
PAPER CODE : C 203
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Accounting for Share Capital & Debentures Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.	Sri Gopal Kr. Chetry
2	20	Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, Accounts of Banking Companies.	Dr. Rinti Dutta
3	14	Valuation of Goodwill and Valuation of Shares and Cash flow Statement. Concepts and calculation: simple problem only, Cash Flow Statement.	Dr. Diganta Kumar Das
4	14	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction	Dr. Rinti Dutta
5	12	Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21(ICAI).	Dr. Diganta Kumar Das

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ANNUAL TEACHING PLAN

SESSION: 2021-22

DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 3RD SEMESTER
SUBJECT : INCOME TAX LAW AND PRACTICE
PAPER CODE : C 306
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	10	Introduction <i>Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) <i>Residential status;</i> Scope of total income on the basis of residential status Exempted income under section 10.	Dr. Diganta Kumar Das
2	25	Computation of Income under different heads-1 Income from Salaries; Income from house property.	Dr. Diganta Kumar Das
3	25	Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources.	Dr. Diganta Kumar Das
4	20	Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.	Dr. Diganta Kumar Das
5	-	Preparation of Return of Income 26 Practical Lab* Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	Dr. Diganta Kumar Das

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DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 4TH SEMESTER
SUBJECT : COST ACCOUNTING
PAPER CODE : C 408
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	16	Introduction 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 organisation	Dr. Diganta Kumar Das
2	16	Elements of Cost: Material and Labour a. 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 b. Labour: 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 wage.	Dr. Diganta Kumar Das
3	16	Elements of Cost: Overheads 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.	Dr. Diganta Kumar Das
4	16	Methods of Costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).	Dr. Diganta Kumar Das
5	16	Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts	Dr. Diganta Kumar Das

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ANNUAL TEACHING PLAN

SESSION: 2021-22

DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 5TH SEMESTER
SUBJECT : FINANCIAL MANAGEMENT
PAPER CODE : C 512
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Introduction-Financial Management - Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.	Dr. Rinti Dutta
2	20	Management of Working Capital-Working Capital- concept, need and determinants; Estimation of working capital, sources of Working Capital.	Dr. Rinti Dutta
3	20	Investment Decision-Investment Decision-techniques; Cost of Capital and measurement. Financial leverage – Determinants of financial leverage; optimal capital structure.	Dr. Rinti Dutta
4	20	Dividend Policy-Influencing factors; dividend theories; optimal payout ratio; Retained earnings.	Dr. Rinti Dutta

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DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 5TH SEMESTER
SUBJECT : MANAGEMENT ACCOUNTING
PAPER CODE : DSE 501 G 1
COURSE : DISCIPLINE SPECIFIC ELECTIVE (DSE)
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; Tools and Techniques of Management accounting.	Sri Dipul Boruah
2	20	Cash flow Statements as per Indian Accounting Standard 7 (revised), fund flow statement.	Sri Dipul Boruah
3	20	Absorption & Marginal Costing: Marginal & differential costing as a tool for decision making –make or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.	Sri Dipul Boruah
4	20	Budgeting for profit Planning and Control: Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Control ratios; Zero based budgeting; Responsibility accounting; Performance budgeting.	Sri Dipul Boruah

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DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 5TH SEMESTER
SUBJECT : ADVANCED FINANCIAL ACCOUNTING
PAPER CODE : DSE 502 G 1
COURSE : DISCIPLINE SPECIFIC ELECTIVE (DSE)
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Accounts of Banking Companies: Definition and meaning of banking terms, books to be maintained; classification of Advances, preparation of profit & loss A/C and Balance sheet.	Dr. Diganta Kumar Das
2	20	Accounts of Life Insurance Companies: Definition and elements of Insurance contract, meaning of various insurance terms, Books of accounts maintained under life Insurance Business, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance companies.	Dr. Diganta Kumar Das
3	20	Accounts of General Insurance Companies: Preparation of Revenue Account and Balance Sheet of General Insurance companies.	Dr. Diganta Kumar Das
4	20	Investment Account: Meaning, meaning of cum-dividend and ex-dividend transactions, cum-interest and ex-interest transactions, brokerage, Accounting for investment.	Dr. Diganta Kumar Das

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SESSION: 2021-22

DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 6TH SEMESTER
SUBJECT : AUDITING
PAPER CODE : C 613
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Audit & Audit Process – (a) Audit –The attest function, meaning, importance, objects and various Classes of audit. Audit Process – Internal control; Internal audit and Internal check; Planning the audit; Audit Programme; Evidence and Working papers; Audit sampling.	Sri Gopal Kr. Chetry
2	20	Audit Procedures –Routine checking; Vouching; Verification and valuation of Assets and liabilities.	Sri Gopal Kr. Chetry
3	20	Audit of limited Companies – Qualification and appointment of company auditor; their powers, duties and liabilities; Audit of share capital and debentures, Managerial remuneration; Depreciation and reserves; Divisible profits and dividends.	Sri Gopal Kr. Chetry
4	20	Reporting: Independent Auditor's Report- Standard and Qualified Report	Sri Gopal Kr. Chetry

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DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 6TH SEMESTER
SUBJECT : GST LAW AND PRACTICE
PAPER CODE : C 614
COURSE : CORE
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Concept and features of indirect taxes; History of indirect taxes in India; Principal indirect taxes in India. Direct and Indirect Taxes.	Dr. Diganta Kumar Das
2	20	Goods and Services Tax (GST) Laws in India. Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST.	Dr. Diganta Kumar Das
3	20	Constitutional aspects of GST; Authorities under GST Laws. Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition	Dr. Diganta Kumar Das
4	20	Basic concepts of time and value of supply, Input tax credit; Computation of GST liability. Registration; Tax invoice; Credit and Debit Notes; Electronic way bill; Returns; Payment of tax including reverse charge.	Dr. Dadul Rajkonwar

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DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 6TH SEMESTER
SUBJECT : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
PAPER CODE : DSE 601 (GROUP-I)
COURSE : DISCIPLINE SPECIFIC ELECTIVE (DSE)
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Investments: Meaning, process, and alternatives; Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; Fundamentals and technical analysis.	Dr. Rinti Dutta
2	20	Portfolio Analysis & Management: Traditional portfolio analysis; Effects of combining securities; Diversification; Markowitz model; location of the efficiency frontier.	Dr. Rinti Dutta
3	20	Capital asset Pricing: Capital Asset pricing model – assumptions, capital market line, security market line, market model; Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model.	Dr. Rinti Dutta
4	20	Portfolio Performance, Measurement, & Evaluation: Measurement of portfolio performance –Risk and return; Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models; Components of portfolio investment performance –Stock selection and market timing.	Dr. Rinti Dutta

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DEPARTMENT : ACCOUNTANCY
CLASS/SEMESTER : B.COM 6TH SEMESTER
SUBJECT : FINANCIAL STATEMENT ANALYSIS
PAPER CODE : DSE 602 (GROUP-I)
COURSE : DISCIPLINE SPECIFIC ELECTIVE (DSE)
TOTAL CREDIT : 6

UNIT NO.	MARKS ALLOTTED	CONTENTS OF SYLLABUS	UNIT TO BE TAUGHT BY
1	20	Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements, Accounting Choices/Practices, Comparative and Common Size Statement, Value Added Statement and Economic Value-added Statements.	Sri Dipul Boruah
2	20	Ratio Analysis - Classification of Ratios, Advantages and its limitation. Profitability Ratio, Solvency Ratio, Activity Ratio, Profit and Loss Account Ratio, Balance sheet and Composite Ratios.	Sri Dipul Boruah
3	20	Concept of Financial Reporting, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India.	Sri Dipul Boruah
4	20	Financial reporting by banks and NBFCs and Insurance Companies; RBI guidelines relating to Financial reporting by banks and NBFCs.	Sri Dipul Boruah

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