

Modules of Classes and Examinations, 2018-19

B.Com(Honours) in Accounting and Finance

Part- III

Hiralal Bhakat College, Nalhati

Paper V Taxation (Direct and Indirect)

- ❖ Total Marks is 100
- ❖ 100 Marks for Final Examination (will be organized by University)
- ❖ 100 Marks for Test Examination (will be organized by College in general and Department in Particular)
- ❖ 50 Marks for Class Test-I
- ❖ 50 Marks for Class Test-II
- ❖ Candidates have to attend two (2) tests of 50 marks, arranged by college to attend university final examination.
- ❖ Candidates have to achieve 40% marks in college arranged examination to appear in university final examination.

Class Test	Class Test-I	Class Test-II
Weightage	50	50
Number of Questions	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks
Date	07/01/2019	19/02/2019
Time	11 A.M. to 2 P.M.	11 A.M. to 2 P.M.
Syllabus	<ol style="list-style-type: none"> 1. Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Basis of charge, rates of taxes applicable to various assesses 2. Residential status and its determination, Incidence of tax, Income received or deemed to be received in India. 3. Income which do not form part of income under section 10, Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B 4. Return of Income 5. Tax Planning 	<ol style="list-style-type: none"> 1. Income from Salary 2. Income from House Property 3. Income from Business/Profession (Individual assessee only) 4. Capital gains 5. Income from other sources 6. Deductions from Gross Total Income (Applicable to individual assessee 7. Relief under Section 89 8. Concept of agricultural income and its tax treatment 9. Concept of dividend and its tax treatment.

	6. Use of PAN 7. Concept of VAT, Objectives of VAT, Registration of dealer, Rates of VAT, Methodology of VAT computation (Addition method, Subtraction method and Input Tax Credit method), Advantages and disadvantages of VAT. 8. Definition of dealer, goods, declared goods, place of business, sale price, turnover under the CST Act, Concept of Inter-state trade or commerce.	
Name Of the Teachers	SKS,SKM,GKM	SKS,SKM,GKM
Number Of Classes	38(Tentative)	39 (Tentative)

Paper VI Computer Applications in Business

- ❖ Total Marks is 100 [60 Theory and 40 Practical]
- ❖ 60 Marks for Final Theory Examination (will be organized by University)
- ❖ 40 Marks for Practical Examination [to be organized by College in general and Department in particular]
- ❖ 100 Marks for Test Examination (will be organized by College in general and Department in Particular)
- ❖ 50 Marks for Class Test-I
- ❖ 50 Marks for Class Test-II
- ❖ Candidates have to attend two (2) tests of 50 marks, arranged by college to attend university final examination.
- ❖ Candidates have to achieve 40% marks in college arranged examination to appear in university final examination.

Class Test	Class Test-I	Class Test-II
Weightage	50	50
Number of Questions	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks
Date	09/01/2019	21/02/2019
Time	11 A.M. to 2 P.M.	11 A.M. to 2 P.M.
Syllabus	1. Introduction to Computer, Computer Applications, Elements of a Computer, Classification of Computers, Characteristics of Computer, Development of Computers and Computer Generation, Advantages and Disadvantages of Computer, Basic Organization of a Computer System 2. Different number systems – Binary, Octal, Hexadecimal and their conversion codes used in computers i.e. BCD, EBCDIC & ASCII etc 3. Binary Arithmetic, Complements, Addition and Subtraction; Conversion from one system to another Logic Gates, their truth table and applications minimization 4. Introduction to Combinational	1. Internet: Introduction, Evolution of Internet, Governing of the Internet, Transmission of Information and Resources, TCP/IP, Http, Domain Name System (DNS). Services of Internet, Features of Internet. Advantages and Limitations of Internet, Specific application of internets, Basic idea of information systems audit; difference with the

	<p>Circuit, Half Adder, Full Adder</p> <p>5. Input Devices – Devices using: (i) Open Media, (ii) Magnetic Media (iii) Optical Media & (iv) Direct Data Entry Devices. Storage Devices – Primary Storage and Secondary Storage Devices; and Output Devices – Printers, Visual Display Unit (VDU), Plotter, etc</p> <p>6. System Software, Application Software,</p> <p>7. History and Evolution, Brief History of MS – DOS, Windows and Linux</p> <p>8. Introduction, ALGORITHMS, Symbols used in Flow Charts, Advantages and Limitations of Flow Charts, Development of Program Flow Chart</p> <p>9. Concepts of MIS</p> <p>10. Data, Information and Data Processing, Need for Data Processing, Data Processing Cycle and Functions. Methods of Data Processing, Definition of System. Applications of Data Processing System, Types of Systems, Advantages and Disadvantages of Electronic Data Processing, Information, Business Information Systems. Transaction Processing Cycle, Components of the Transaction Processing System, Establishing the Information needs in Management Process, Factors on which Information requirements depend, organization structure and information needs</p> <p>11. Definition, Reasons for the Growth of E-Commerce, Features, Importance, Objectives and Types of E-Commerce, The Current E-Commerce Scenario in India. Models of ECommerce, Risks of E-Commerce.</p>	<p>traditional concepts of audit: conduct and application of information system audit in internet environment.</p> <p>2. Meaning and role of word processing in creating of documents. Editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (Ms-Word)</p> <p>3. Structure of spreadsheet and its application to accounting, finance and marketing function of business: Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in function; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error free worksheet (Ms-Excel, Lotus 123), Practical Knowledge on Tally – 7.2/6.3 Software</p> <p>4. The concept of data base management system; Data field, records, files and control structure; Sorting and indexing data; Searching records, Designing queries, and reports; Linking of data files; Understanding programming environment in RDBMS: Developing menu driven applications in query</p>
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		language (MsAccess/Fox Pro).
Name Of the Teachers		
Number Of Classes	85 (Tentative)	95 (Tentative)

Paper VII Corporate Accounting and Auditing

- ❖ Total Marks is 100
- ❖ 100 Marks for Final Examination(will be organized by University)
- ❖ 100 Marks for Test Examination (will be organized by College in general and Department in Particular)
- ❖ 50 Marks for Class Test-I
- ❖ 50 Marks for Class Test-II
- ❖ Candidates have to attend two (2) tests of 50 marks, arranged by college to attend university final examination.
- ❖ Candidates have to achieve 40% marks in college arranged examination to appear in university final examination.

Class Test	Class Test-I	Class Test-II
Weightage	50	50
Number of Questions	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks
Date	11/01/2019	23/02/2019
Time	11 A.M. to 2 P.M.	11 A.M. to 2 P.M.
Syllabus	<ol style="list-style-type: none"> 1. Accounting for issue of shares at premium, issue at discount, issue of shares for consideration other than cash, Procedure of issue and allotment of shares- pro-rata allotment, Forfeiture and reissue of shares, Issue and redemption of preference shares, Bonus issue 2. Accounting for issue of debentures, Cost of issue of debentures and its treatment, Redemption of debentures 3. Final Accounts of Companies as per Schedule VI (Revised); Underwriting of Shares and Debentures; Profits prior to incorporation 4. Concept of acquisition of business, Amalgamation and merger of companies (As per AS 14), Capital reduction, Preparation of simple scheme 5. Preparation of Consolidated Balance Sheet of Holding Company and Subsidiary Company (excluding chain holding) as per AS 21 6. Concept and types of liquidation, Statement of affairs (including deficiency/surplus accounts), Liquidator's Final Statement of 	<ol style="list-style-type: none"> 1. Statutory audit and its nature, Statutory auditorstheir qualification and disqualification, appointment, remuneration, removal, rights & duties, civil and criminal liabilities under the Companies Act 2. Audit of accounts of companies- Profit and Loss Account, Balance Sheet, Branch audit, Joint audit, Special audit, Revenue audit. 3. Statutory audit report, Qualified and unqualified audit report, Notes on accounts 4. Performance audit, Proprietary audit, Management audit, Social audit 5. Concept of investigation and its difference with audit, Investigation on efficiency of a going concern or proposed project. 6. Definition and objective of cost audit, Cost audit report. 7. Professional ethics and code of conduct of auditors under The Chartered Accountants

	Account 7. Valuation of Goodwill and Shares 8. Accounts of Banking, Insurance and Electricity Companies (double accounts system)	Act, 1949
Name Of the Teachers	SKS,SKM,GKM	SKS,SKM,GKM
Number Of Classes	66 (Tentative)	42 (Tentative)

Paper VIII Management Accounting and Financial Management

- ❖ Total Marks is 100
- ❖ 100 Marks for Final Examination(will be organized by University)
- ❖ 100 Marks for Test Examination (will be organized by College in general and Department in Particular)
- ❖ 50 Marks for Class Test-I
- ❖ 50 Marks for Class Test-II
- ❖ Candidates have to attend two (2) tests of 50 marks, arranged by college to attend university final examination.
- ❖ Candidates have to achieve 40% marks in college arranged examination to appear in university final examination.

Class Test	Class Test-I	Class Test-II
Weightage	50	50
Number of Questions	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks	6 out of 10 carrying 5 Marks and 2 out of 4 carrying 10 Marks
Date	14/01/2019	25/02/2019
Time	11 A.M. to 2 P.M.	11 A.M. to 2 P.M.
Syllabus	<ol style="list-style-type: none"> 1. Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting –Role of Management Accountant. 2. Financial Statement Analysis: Meaning, Steps, Objectives, Advantages, Limitations and Methods 3. Accounting Ratio Analysis: 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 4. Concepts of fund – Meaning, 	<ol style="list-style-type: none"> 1. Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager – Concept of time value of money – Techniques for dealing with time value of money 2. Different sources of finance: Long term and short term sources – Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital 3. Concept, importance and determinants of Capital Structure – Concept of optimal capital structure – Concepts of business and financial risks – Concepts of DOL, DFL, DTL and trading on equity 4. Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working

	<p>Nature, Importance and Limitations of fund flow statement – Various sources and uses of fund – Preparation of fund flow statement.</p> <p>5. Cash Flow Analysis: Meaning, Objectives, Importance and Limitations of cash flow statement – Fund flow statement vs. cash flow statement – Various sources and uses of cash – Preparation of cash flow statement: conventional approach and approach as per AS-3</p>	<p>capital requirement – Estimating working capital requirement – Strategies of financing current assets.</p> <p>5. Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method – Capital rationing</p>
Name Of the Teachers	SKS,SKM,GKM	SKS,SKM,GKM
Number Of Classes	42 (Tentative)	40 (Tentative)

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