

B.Com 1st Semester - 2018-2019
 102 Financial Accounting I.
 Name of Teachers:- Prof. B.N. Paul, Prof. P. Samal
 Dr. N. Sharma, Mr. K.R. Nath (NRC DUT)

| Unit and name of Topics | Proposed Date of coverage | Remarks |
|---|---------------------------|---------|
| <p>Unit I Accounting principles and Accounting Standards Accounting Information and their qualitative features, Generally Accepted Accounting principles (GAAP) their application in preparation and presentation of financial statement, Accounting standard - meaning, need and advantages, Accounting standard setting procedure in India.</p> | 16-8-18 | |
| <p>Unit II Sectional and Self balancing Ledger System:- Sectional and Self Balancing ledger System - features and advantages; Accounting treatment of Rectification of error under sectional and Self balancing ledger System.</p> | 3-9-18 | |
| <p>Unit III Hire purchase and Installment purchase System:- Meaning, features, advantages, disadvantages of hire purchase and Installment purchase System; Right of higher hire purchase</p> | | |

unit and name of Topic's

proposed date of coverage

Remarks

and Sellers; accounting treatment, different methods of calculation of interest, accounting treatment on default by the hire purchaser.

24-9-18

unit IV Royalty Account.

definition of Royalty, minimum rent, store workings and its accounting treatment, accounting for royalty transactions, Impact of strikes and lockouts, accounting for sub-lease.

11-11-18

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B. Com 1st Semester 2018-2019.
105(M) Cost Accounting.
Name of Teachers - Prof. B. N. Paul, Prof. P. Sankar
Dr. N. Sharma, Prof. K. R. Nath (NRC Duty)

| Unit and Name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit I Introduction :- Meaning of cost, costing and cost accounting, scope objectives, advantages and limitations of cost accounting, cost accounting vis-a-vis financial accounting Installation of costing system, cost unit, cost centres, classification of costing methods and techniques and their merits and demerits, elements of cost, preparation of cost sheet. | 16-8-18 | |
| Unit II Material :- Importance and need for material control, material purchase procedure, stores functions, receiving, inspecting, storing, issue of materials, materials costing - pricing of receipts, pricing of issues LIFO and FIFO methods, stores ledger, inventory control techniques EOQ, level of inventory ABC analysis perpetual inventory system. | 14-9-18 | |

Unit III - Labour :-
 Labour cost, remuneration and incentive, different methods of labour remuneration, incentive schemes. (Halse and Rowan) labour turnover - causes and effects its measurement, Meaning of idle time, overtime, work study, method study, Time and motion study. Expenses direct and indirect expenses. Treatment of Interest on capital depreciation, idle facilities and research and development expenses. 26-9-18

Unit IV (A) Overheads :-
 Meaning and classification of overheads, allocation and apportionment of overheads, meaning and methods of overhead absorption. 7-10-18

(B) Cost Records :-
 Non-integral system and integral system - meaning and advantages recording of transaction under non-integral

System and integral
System. Reconciliation of
cost and financial account. 17-10-18

unit V process and contract costing :-
process costing; treatment of normal and abnormal loss; preparation of process accounts, contract costing and preparation of contract account.

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B.Com 3rd Semester 2018-2019.
 303 - Corporate Accounting
 Name of Teachers:- Prof. B.N. Paul, Prof. P. Sarma
 Dr. N. Sharma, Prof. K.R. Nath (N.R.C. Duty)

| Unit and Name of TOPICS | Proposed date of coverage | Remarks. |
|--|---------------------------|----------|
| <p>Unit I Final Accounts. Final Accounts of Joint stock Company (both Horizontal and Vertical format) with necessary adjustment.</p> | 8-8-18 | |
| <p>Unit II Incentive Equity Stock and Buy Back:- Issue of Right and Bonus Shares - requirement as per the Companies Act, advantages and disadvantages of issue of right and bonus shares, calculation of rights, accounting entries Employees Stock Option Scheme (ESOP) and its accounting treatment, Buy Back of shares and its accounting treatment.</p> | 17-8-18 | |
| <p>Unit III - Issue and Redemption of Debentures:- Issue of debentures, accounting treatment of expenses and losses on issue of debentures, Redemption of debentures Source of funds, Redemption of debentures - Redemption on a specified date by paying lump sum, Redemption in Installment, Redemption.</p> | | |

by purchase in the open market and redemption by conversion into shares.

11-9-18

Unit IV Amalgamation of Companies :-

Meaning and objectives, Relevant provision on amalgamation as per Accounting Standard 14, amalgamation in the nature of merger and purchase, Case law on amalgamation, Accounting entries for amalgamation and preparation of Balance sheet after amalgamation.

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B.Com. 3rd Semester 2018-2019

304 Direct Taxes.

Name of Teachers, Prof. B.N. Paul, Prof. P. Sarker
Prof. (Dr) N. Saha, Prof. K.R. Nath (NRC duty)

| Unit and Name of TOPIC | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| <p>Unit I Income Tax act 1961 Concepts of definitions :- Introduction, Brief history of Income Tax, Assessment year, previous year, Assessee, person, Agricultural Income with examples, Residential status and Tax liability.</p> | 12-8-18 | |
| <p>Unit II Income Tax Act 1961: Heads of Income :- Computation of income from Salary inclusive of salary components, Allowances, perquisites, profit in lieu of salary and deductions. Income from House property or allowable deductions, profit and gains from business and profession, short term and long term capital gains, income from other sources, computation of Gross Total income and Total income and the Tax liability of a salaried individual. Deduction from the Gross Total Income of individuals.</p> | 29-8-18 | |

Unit III Income Tax act
1961 Assessment procedure
Returns, Advance payment
of Tax and Tax deducted
at source :-

procedure of Assessment of
Tax, self assessment, Regular
Assessment and Best Judgment
assessment, procedure of filing
of Returns and particulars
to be furnished, permanent
Account Number (PAN)
Liability for payment of
advance tax and due dates
of instalments of advance
tax, person liable to pay
advance Tax and consequen-
ces of nonpayment, Tax
deducted at source (TDS)
and consequences of non-
deducting TDS TAN no. 16-9-18

Unit IV. Wealth Tax act 1957
Definition, Basis of charge
and computation of Net
wealth.

Definition of Asset, liabilities
Net wealth of Deemed wealth
and Exempted wealth, proce-
dure of determination of
net wealth of an individual
and tax incidence there of. 30-10-18

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B.Com. 3rd Semester 2018-2019.
 206 Advance Corporate Accounting.
 Name of Teachers: - Prof. B.N. Paul, Prof. P. Sarker
 Dr. N. Sharma, Prof. K.R. Nath (NRC Duty)

| Unit and Name of Topics | Proposed date of coverage | Review till |
|--|---------------------------|-------------|
| <p>Unit I: Valuation of shares and profit or loss prior to incorporation.</p> <p>Valuation of shares - Meaning of valuation of shares, need for valuation of shares, Factors to be considered, Methods of valuation of shares and their applicability, Cum-dividend and Ex-dividend value of shares, valuation of shares after bonus issues.</p> <p>Profit or loss prior to incorporation - methods of computation; accounting treatment prior period adjustments.</p> | 23-8-18 | |
| <p>Unit-II: Internal Reconstruction of Companies.</p> | 9-9-18 | |
| <p>Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of share capital; Preparation of balance sheet after Internal Reconstruction.</p> | | |
| <p>Unit-III: Winding up of companies.</p> | | |
| <p>Meaning and modes of winding up; Types of winding up.</p> | | |

up; Procedures of winding up; Pre contributions; Preferential payments; Voluntary winding up; Preparation of liquidators final statement of account; Preparation of statement of affairs.

13-10-18

Unit - IV : Accounts of Holding Company.

Concept and meaning of different terms, holding company subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest, cost of control meaning and need for consolidation of financial statements; preparation of consolidated financial statements as per AS 21; Preparation of consolidated balance sheet of a holding company with one subsidiary.

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B. Com 5th Semester in 2018-2019

505 : Financial Statement Analysis (A)

Name of Teachers - Prof. B.N. Paul, P. Sarma
Dr. N. Sharma, Prof. K.R. Nath (NRI Duty)

| Unit and Name of Topics | Proposed date of coverage | Lecture |
|---|---------------------------|---------|
| <p><u>Unit - I : Introduction</u> Meaning of Financial Statement; Elements of Financial Statements - Assets, Liabilities, Equity, Income and Expenses and their features; Constituents of Financial Statements - Income Statement and Balance Sheet and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.</p> | 16-8-18 | |
| <p><u>Unit - II : Statutory Requirements for preparation of Financial Statements :</u> Relevant provisions of Companies Act 1956 for the preparation of Profit and Loss Account and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives, Report of the Board of Directors, Contents of Annual Report, Mandatory and Voluntary Disclosures through Annual Report.</p> | 28-8-18 | |



Unit - III: Techniques of Financial Statement Analysis

Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis - Comparative Statement, Common-Size Statement and Trend Analysis - Meaning of Accounting Ratio, Classification of Accounting Ratios; Objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratio; ; Computation of various Ratios - Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios 17-9-18

Unit - IV: Statements of Changes in Financial Position (SCFP)

Evolution of SCFP; Funds Flow Statement - Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement Changes in Working Capital.

Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; According Standard 3 and its salient features, Preparation of Cash Flow Statement.

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B.Com 2nd Semester 2018-2019

202 Financial Accounting - II

Name of teachers - Prof. B.N. Paul, Prof. P. Sarker
Dr. N. Sarmah, Prof. K.R. Nath (NRE Duty)

| Unit and Name of Topics | Proposed date of coverage | Rupees |
|--|---------------------------|--------|
| <u>Unit - I: Accounting Standards</u> | | |
| Brief description of Indian Accounting Standards (AS 1, AS 2, AS 3, AS 6, AS 9, AS 10, AS 14, AS 21); Compliance requirement of accounting standards; Applicability of accounting standards and their enforcement. International Accounting Standards Committee Foundation (IASCF) and its objectives and responsibilities; International Accounting Standards Board and its objectives and responsibilities; International Financial Reporting Interpretations Committee (IFRIC); Scope and process of issuing International Financial Reporting Standards (IFRS) | 19-8-19 | |
| <u>Unit - II: Branch Accounting:</u> | | |
| Meaning, need and objectives of branch accounting Classification of branches for accounting purpose System of branch accounting | | |

under Synthetic or Debtors system, analytical system or stock and debtors system, final accounting system and independent branch including foreign branch-accounting system.

16-9-19

Unit - III: Departmental Accounts and Valuation of Goodwill.

(a) Meaning, objectives, system of preparation of departmental trading and profit and loss accounts, allocation of common expenses, inter-departmental transfer.

(b) Meaning and types of goodwill; need for valuation, methods of valuation, relevant provisions in accounting standards, problems on valuation of goodwill.

30-9-19

Unit - IV: Partnership Accounts.

Dissolution of partnership firms, settlement of accounts on dissolution when

One or more partners are
insolvent; Gradual realisation
of assets and Piecemeal
Distribution; Sale to a
company - Determination of
purchase consideration,
accounting ~~series~~ entries for
closing the books of account
of a firm on sale or
conversion into a company

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B. Com 4th Semester - 2018-2019
 402 Auditing and Assurance
 Name of Teachers - Prof. B.N. Paul, P. Sankar
 Dr. N. Shanmuga, Prof. K. R. Natesh (NRC Duty)

| Unit and Name of Topics | Proposed date of coverage | Remarks. |
|--|---------------------------|----------|
| <p>Unit I Auditing concepts: Nature, objective and basic principles of auditing, limitation of auditing, classes of errors and frauds and auditor's duty, threats, ethical principles and concepts of auditor's independence. Relationship of auditing with other disciplines.</p> | 16-8-19 | |
| <p>Unit II: Internal control and internal check, elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, internal control under computerized audit environment.</p> | 3-09-19 | |
| <p>Unit III: Auditing sampling, Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods</p> | | |

compliance tests and substantive test, auditing in depth, Analytical review procedure.

18-9-19

unit IV :-

Audit procedure, vouching, verification of Asset and liabilities.

27-9-19

unit V

Audit report; qualifications, disclaimers, adverse opinion, disclosures auditor's reports and certificates, Audit attestation and certification.

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Unit and Name of TOPICS

Proposed date of coverage

Remarks

UNIT - I: Central Sales Tax Act 1956, (CST Act 1956)

Enactment of the Act.
Nature and scope of the Act,
Administration of central sales Tax Act, Essential features of the Act, Terms and definitions under the act, appropriate state, Dealer's goods, declared goods, place of business, sale, Turnover
Circumstances leading to levy of CST, Features of inter-state sales, Factors influencing the determination of tax
Registration under the CST act, and its advantages, procedure of payment of central Sales Tax.

27-8-19

Unit II The Central Excise Act 1944.

Brief history of central excise, Nature of excise duty
Basic requirements for levy of central excise, Important terms and definitions under the central excise Act, Excisable goods, Factory, Manufacturer and manufacturer, sale and purchase wholesale, Dealer, Free Trade Zone, Special Economic Zone,

Hundred percent Export oriented undertaking, persons requiring registration and exemption from registration, procedure of registration and documents to be furnished therewith.

16-9-19

Unit III The customs Act 1962.

Brief history of customs duty, Important terms and definitions under the custom Act, Bill of entry, Bill of export, Supplying Bill, Coastal Goods, Reliable goods, prohibited Goods, Export goods, Imported goods, Tariff value, types of custom duties, procedure of clearance of Imported goods.

26-9-19

Unit IV Value Added Tax and Assam Value Added Tax Act (Assam VAT Act.)

origin of VAT, Meaning, Features, Advantages of VAT, Goods converted under VAT, objectives of Assam VAT act, procedure of registration, persons requiring registration under Assam VAT act, persons liable to tax under Assam VAT act, Rates of VAT Tax payer Identification Number (TIN), Input Tax, Input Tax credit, Non applicability of VAT and sales not liable to tax under VAT, prescribed Tax authorities.

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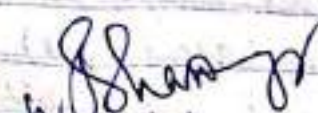
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B. Com. 4th Semester 2018-2019

404 Financial Services

Name of Teachers - Prof. B.N. Paul, Prof. P. Sankar
Dr. N. Sharma, Prof. K.R. Nath (NRC Duty)

| unit and name of Topics | proposed date of coverage | Remarks |
|---|---------------------------|---------|
| unit 1. Financial Services - meaning and Nature - features - evolution provider and users - classification - Fund based Financial Services - non Fund based financial services. | 13-8-19 | |
| unit II Leasing and Hire purchase - concept and evolution - features - Types of leasing and Hire purchase - Leasing companies in India. | 24-8-19 | |
| unit III Merchant Banking - meaning, nature and scope - function - evolution of merchant banking and growth in India. | 10-9-19 | |
| unit IV - Mutual fund - meaning and characteristics, advantage from of MF - Types - working mechanism of Mutual fund. | 29-9-19 | |
| unit V - Innovation in financial services - Venture capital depository, System broking and portfolio management services. | 30-10-19 | |


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B.Com 4th Semester 2018-2019

405 Advance Accounting.

Name of Teachers :- Prof. B.N. Paul, P. Sankar
Dr. N. Shama, M.K. R. Nayak (NRC Duty)

| unit and name of Topics | proposed date of coverages | Remarks. |
|---|----------------------------|----------|
| unit-1 Accounting of Banking companies :- Statutory books to be maintained, Special features of Bank book keeping. Preparation and presentation of Financial Statements of Banks. Advances - its classification and provisions to be made against advances. Rebate on Bills Discounted, Income recognition. | 14-8-19 | |
| Unit II : Accounting of Insurance Companies Books maintained by a insurance company and general insurance companies. Accounts of life insurance company - Revenue Account, Profit and Loss Account and Balance Sheet. Ascertainment of profit under life insurance business. Accounts of general insurance business - Revenue Account, Profit and Loss Account and Balance Sheet. | 28-8-19 | |
| Unit - III : Investment Account Meaning, features and Objectives of Investment Accounting; | | |

Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend, Accounting for fixed interest bearing securities and variable earning securities, bonus shares and right shares, Inter company investment.

11-9-19

Unit-IV: Insurance Claims

Insurance claims - Average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit - Ascertainment of claims against loss of stock and loss of profit.

23-9-19

Unit-V: Introduction to Government Accounting:

Meaning, features and objectives of Government Accounting; difference between commercial accounting and Government accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the government; Classification of accounts - Consolidated Fund, contingency fund and public accounts; Government Accounting Standards Advisory Board.

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B. Com 6th Semester 2018-19

605 : Project Report

Name of Teachers - Prof. B.N. Paul, P. Sankar
Dr. N. Sharma, Prof. K.R. Nath (NR(Dub))

Project work on Consumer
Affairs -
By Dr. N. Sharma

Micro Finance
By Prof. B.N. Paul

From January to
May

B.Com 1st Semester - 2019-2020 (CBCS)
 Financial Accounting Com HC-1016 RC-1026
 Name & Teachers: - Prof. B.N. Paul, P. Sarma
 Dr. N. Sharma, Prof. K.R. Nalla (NRC Duty)

| unit and name of topics | proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit - 1: Theoretical Framework | | |
| i. Accounting as an information system, the users of financial accounting information and their needs. Quantitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting cash basis and accrual basis | | |
| ii) The nature of financial accounting principles: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. | | |
| iii) Accounting Standards: Concept, needs and objectives; procedures for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting | | |

Standards (IFRS) :- Need and procedures of Issue.

30-8-19

Unit-2: Computerised Accounting System.

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages / software and their advantages and disadvantages; Tally 9 and its features, working on Tally. Simple Practical Problems (Lab work)

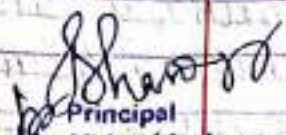
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Unit 3: Measurement of Business Income.

i) Measurement of business income - Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.

ii) Capital and revenue expenditures and receipts.

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iii) Revenue recognition:
Recognition of income and
expenses as per AS 9.

iv) Inventory Valuation:
Meaning and Significance. 28-9-19

Unit 4: Final Accounts

Preparation of financial
statements of non-company
business entities. Sole proprie-
torship and Partnership firms. 16-10-19

Unit 5: Hire-Purchase, Installment System and Branches

i) Accounting for Hire-Purchase
and Installment Systems:

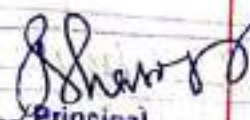
Meaning, features, advantages
and disadvantages of Hire-
Purchase and Installment
Systems, Rights of Hire
purchaser and Hire vendor,
Journal entries and
preparation of Ledger
accounts including default
and repossession.



Accounting for Branches:
Meaning, Needs and Objectives
of Branch Accounting. Systems
of dependent Branch Accounting
and their Accounting Treatments
(only debtors system, stock
and debtors system).

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B. Com 3rd Semester 2019-2020.

303 Corporate Accounting.

Name & Teachers - Prof B.N. Paul, P. Sarkar

Dr. N. Sharma

Prof. K.R. Nath (NRC Duty)

| units name and Topics | proposed date of coverage | Remarks |
|--|---------------------------|---------|
| Unit - I: Final Accounts Final accounts of a joint stock company (both Horizontal and vertical Format) with necessary adjustments. | 10-8-19 | |
| Unit - II: Incentive Equity Stock and Buy Back: Issue of right and bonus shares - requirement as per the Companies Act. - advantages and disadvantages of issues of right and bonus shares, calculation of rights; accounting entries; Employees Stock Option Scheme (ESOP) and its accounting treatment; Buy back of shares and its accounting treatment... | 22-8-19 | |
| Unit - III: Issue and Redemption of Debentures. Issue of debentures; accounting treatment of expenses and losses on issue of debentures; Redemption of debentures - source of funds; Redemption of debenture - Redemption on a specified date by paying | | |

ump sum, Redemption in installments, Redemption by purchase in the open market and Redemption by conversion into shares.

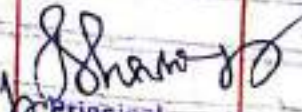
15-9-19

Unit - IV: Amalgamation of Companies.

Meaning and objectives; Relevant provisions on amalgamation as per accounting Standard 14; amalgamation in the nature of merger and purchase; Consideration for Amalgamation; Accounting entries for amalgamation and preparation of Balance Sheet after amalgamation.

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B. Com. 3rd Semester 2019-2020.

304 Direct Taxes

Name of Teachers - Prof. B.N. Paul, P. Sankar

Dr. N. Sankar

Prof. K.R. Nath (NRC Duty)

| unit and name of topics | proposed dates of coverage | Remarks |
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Unit I Income Tax Act 1961

Basic concepts of definition:

Introduction, Brief history of Income Tax in India, scope of the act, Meaning of Income Tax, Concept of Income Tax, Assessment year previous year, Assessee, person, Agricultural Income with examples. Residential status and Tax liability.

8-8-19

Unit II Income Tax Act 1961

Heads of Income :-

Computation of Income from Salary inclusive of salary components, allowances, perquisites, profit in lieu of salary and deductions, Income from house property or allowable deductions, profit and gains from business and profession, short term and long term capital gains, income from other sources, computation of Gross Total Income and Total Income and the tax liability of a salaried individual, deductions from the Gross Total Income of individual.

3-9-19

Unit III Income Tax Act 1911
Assessment procedure, Return
Advance payment of Tax and
Tax Deduction at Sources :-

Procedure of Assessment of Tax;
Self Assessment; Regular Assessment
and Best Judgement Assessment,
Procedure of Filing of Return
and Particular to be finished;
Permanent Account Number (PAN);
liability for Payment of Advance
Tax and due dates of instalments
of advance tax; person liable to
pay advance tax and consequences
of nonpayment; Tax Deducted
at Source (TDS) and consequences
of not deducting TDS TAN MO.

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Unit - IV: Wealth Tax Act 1957:
Definitions, Basics of charge and
computation of Net wealth.

Definition of Assets, liabilities;
Net wealth, Deemed wealth and
Exempted wealth; procedure of
determination of Net wealth of an
individual and tax incidence
there of.

16-10-19

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B. Com 3rd Semester 2019-2020.
 306: Advance Corporate Accounting -
 Name & Teachers - Prof. B.N. Paul, P. Sankar
 Dr. N. Sharma
 Prof. K.R. Nath (NRI DUTY)

| Serial and name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|---------|
| <p>Unit - I: Valuation of shares and profit or loss prior to incorporation.</p> <p>Valuation of shares - Meaning of valuation of shares, need for valuation of shares, Factors to be considered, Methods of valuation of shares and their applicability, Cum - dividend and Ex - dividend value of shares, valuation of shares after bonus issue.</p> <p>Profit or loss prior to incorporation - methods of computation; accounting treatment, Prior period adjustments.</p> | 14-8-19 | |
| <p>Unit - II: Internal Reconstruction of Companies.</p> <p>Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of share capital; Preparation of balance sheet after Internal Reconstruction.</p> | 28-8-19 | |
| <p>Unit - III: Winding up of companies.</p> <p>Meaning and modes of winding up. Types of winding up; Creditors; Preferential payments; Voluntary winding</p> | | |

Preparation of liquidator's final statement of account; Preparation of statement of affairs.

16-9-19

Unit-IV: Accounts of Holding Company.

Concept and meaning of different terms, holding company, subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest; cost of control; meaning and need for consolidation of financial statements; preparation of consolidated financial statements as per AS 21;

Preparation of consolidated balance sheet of a holding company with one subsidiary. 25-10-19

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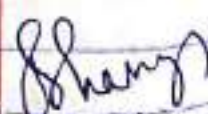
503 - Financial Management.

Name & Teachers - Prof. B. N. Paul, P. Sankar

Dr. N. Sharma

Prof. K. R. Nath (N.R.C. Duly)

| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit I Introduction: Nature, Objective and scope of financial management, financial goals, profit vs. wealth maximization, finance functions. | 9-8-19 | |
| Unit - II Financing decision: Operating and financial leverage, meaning and measurement of degree of leverage; capital structure meaning - overcapitalization, undercapitalization; factors determining capital structure, cost of capital. | 17-8-19 | |
| Unit - III Investment decision; capital budgeting process, pay back period, ARR, IRR, NPV & Profitability index. | 13-9-19 | |
| Unit - IV Working capital management - meaning and nature of working capital, determinants of working capital; determination of working capital requirement. | 26-9-19 | |
| Unit - V Dividend Decision - Factors determining dividend policies. | 24-10-19 | |


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B. Com. 2nd Semester 2019-2020
 Com-HC-2016 Corporate Accounting.
 Name of teachers - Prof. D.N. Paul, P. Sarwar
 Dr. N. Sharma
 Prof. K.R. Nath (N.R.L. Duty)

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|--|---------------------------|---------|
| <p><u>Unit - I : Final Accounts</u> Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.</p> | 8.8.20 | |
| <p><u>Unit - II : Incentive Equity, Buy Back, and Valuation of shares and goodwill</u></p> | | |
| <p>i) Incentive Equity : Right and Bonus Shares - Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.</p> | | |
| <p>ii) Buy back of shares : Meaning, Provisions of Companies Act, 2013 and Accounting treatment.</p> | | |
| <p>iii) Valuation of shares and goodwill: Meaning, provision of Companies Act on valuation of shares and valuation of goodwill, concepts and calculation : simple problem only</p> | 28-8.20 | |
| <p><u>Unit - III : Internal Reconstruction of Companies</u> Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and</p> | | |

Accounting treatment for
Alteration of Share Capital and
Reduction of Share Capital;
Preparation of Balance Sheet
after Internal Reconstruction.

14-2-20

**Unit - IV Amalgamation of
Companies :**

Meaning and Objectives; Provisions
as per Accounting Standard 14;
Amalgamation in the nature of
Merger and Purchase; Consideration
for Amalgamation; Accounting
Treatment for Amalgamation
and preparation of Balance
Sheet after Amalgamation.

28-2-20

Part 2
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**Unit - V : Accounts of Holding
Company.**

Concept and meaning of
different terms; holding company,
subsidiary company, pre-
acquisition profit/loss, post-
acquisition profit/loss,
minority interest; cost of
control.

Meaning and needs for
consolidation of financial
statement as per AS 21.

Preparation of consolidated balance
sheet of holding company with
one subsidiary.

30-03-20

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Lanka, Hojai, Assam



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B. Com 4th Semester 2019-2020.

402: Auditing and Assurance.

Name & Teacher:- Prof. B.N. Paul, P. Sankar

Dr. N. Sankar

Prof. K.R. Nath (N.R.C. Duty)

| unit and name of Topics | Coverage date | Remarks |
|--|---------------|---------|
| <p><u>unit I</u> Auditing concept, Nature, objectives and basic principles of auditing, limitation of auditing, classes of errors and frauds and auditor's duty, threats, ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines.</p> | 13-03-20 | |
| <p><u>unit II</u>:- Internal control and internal check, element of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control checklist, test of control application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment.</p> | 24-03-20 | |
| <p><u>unit III</u>:- Audit Sampling Types of sampling, test checking techniques of test check, Sampling risk audit Sampling and sampling methods, compliance test and substantive test auditing in depth.</p> | | |

Analytical review procedure 15-9-20

Unit IV:-

Audit Procedure: Vouching; verification of Assets and liabilities. 23-9-20

Unit - V:

Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification. 19-9-20

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Loka, Hojai, Assam

Name & Teachers: - Prof. B.N. Paul, P. Sarkar
Dr. N. Sharma, Pt. K.R. Nath (NRLD03)

| Unit and name of Topic's | Coverage date | Remarks |
|---|---------------|---------|
| <p><u>Unit - I: Central Sales Tax Act, 1956, (CST ACT 1956)</u></p> <p>Enactment of the Act; Nature and Scope of the Act; Administration of Central Sales Tax Act; Essential features of the Act; Terms and definitions under the Act - Appropriate state; Dealer goods, declared goods, place of business, Sale, Turnover, circumstances leading to the levy of CSE, Features of Inter-state sales Factors influencing the determination of tax, Registration under the CST Act and its advantages, procedure of payment of Central Sales Tax.</p> | 24-01-20 | |
| <p><u>Unit - II: The Central Excise Act 1944</u></p> <p>Brief history of Central Excise Nature of Excise duty, Basic requirements for levy of Central Excise, Important terms and definitions under the Central Excise Act, Excisable goods; Factory, Manufacturer and Manufacturer, Sale and purchase, Wholesale Dealer, Free Trade Zone, Special Economic Zone, Hundred Percent Export Oriented undertaking, Persons requiring registration</p> | | |

and exemption from registration
Procedure of registration and
documents, to be finished
there with.

14-2-20

Unit - III: The Customs ACT 1962

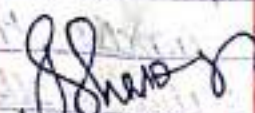
Brief history custom duty
Important terms and definitions
under the Custom Act - Bill of
Entry, Bill of Export, Supplying
Bill, Coastal Goods, Dutiable Goods,
Prohibited Goods, Export Goods,
Imported Goods, Tariff value,
Types of custom duties, Procedure
of clearance of Imported goods

28-2-20

Unit - IV: Value Added tax and Assam Value Added Tax Act (Assam VAT Act)

Origin of VAT, Meaning,
Features, Advantages of VAT,
Goods covered under VAT,
Objections of Assam VAT Act,
procedure of registration, Persons
requiring registration under
Assam VAT Act, Person liable
to tax under Assam VAT Act,
Rates of VAT, Tax Payer,
Identification Number (TIN),
Input Tax, Input Tax credit,
Non-applicability of VAT and
Sales not liable to tax under
VAT, Prescribed Tax Authority

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28-09-20

404. Financial Services.

Name & Teachers - Prof. B.N. Paul, P. Sarkar, Dr. N. Sharma, K.A. Nath (NRC)

| unit and name of Topics | proposed date of coverage | Remark |
|--|---------------------------|-------------------------|
| Unit I Financial Services, meaning and Nature, features - evolution - providers and users, - classification - fund based financial services - non fund based financial services. | 13-1-20 | |
| Unit II Leasing and hirepurchase - concept and evolution features - Types of leasing and hirepurchase - advantages - listing - distinction between leasing and hirepurchase - leasing companies in India. | 24-1-20 | |
| Unit III Merchant Banking meaning, nature and Soc. Scope - functions, evolution of merchant banking and growth in India. | 30-1-20 | |
| Unit IV :- Mutual funds - meaning and characteristics, advantages, Form of MF - types - working mechanism of mutual fund. | 19-2-20 | Ref DLP is for |
| Unit V: Innovations in financial services - venture capital - depository system, broking and portfolio management services. | 30-3-20 | Int/ Ext Ext |



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405- Advanced Accounting

(Name & Address: Prof. B.N. Paul, P. Samal, Dr. N. Sharma, K.R. Nath (NRI DU))

unit and name of Topics proposed date of coverage Remarks

Unit-I Accounting of Banking Companies:-

Statutory books to be maintained, special features of Bank book keeping, preparation and presentation of Financial Statements of Banks. Advantages - its classification and provisions to be made against advances, Rebate on bills discounted, Income recognition

16-1-20

Unit II Accounting of Insurance Companies:-

Books maintained by a life insurance company and general insurance companies. Accounts of life insurance company - Revenue Account, profit and loss account and Balance sheet. Ascertainment of profit under life insurance business. Accounts of general insurance business, Revenue Account, profit and loss account and Balance sheet.

29-1-20

Unit III Investment Account:-

Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend, Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares,

16-2-20

Unit-IV: Insurance Claims.

Insurance claims - Average clause indemnity period, procedure of ascertaining loss of stock and loss of profit - Ascertainment of claims against loss of stock and loss of profit.

28-2-20

Unit-V: Introduction to Government Accounting.

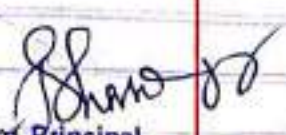
Meaning, features and Objectives of Government Accounting; difference between commercial accounting and Government

Accounting; General Principles of Government Accounting; System of financial administration and financial control in India;

Accounts keeping of the government; Classification of Accounts - Consolidated Fund, contingency fund and public accounts;

Government Accounting Standards Advisory Board 30-3-20

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B. Com. 6th Semester 2017-2020

605 Project Reports

Name & Teachers: - Prof B.N. Paul, P. Sarker
Dr. N. Sharma

Project work

on Consumer Matters

by Dr. N. Sharma

&

Micro finance

by Prof. B.N. Paul

from January to

May

Principal
Laxmi Narayan
Laxmi Narayan



B. Com 1st Semester 2020-2021.

COM-HC-1026 RC-1016 Financial Accounting.

Name & Teachers: - Prof. B. N. Paul, Pasarker, N. S. S. S.
Prof. K. R. Nath (N.R.C. Duty)

| Unit and name and Topics | Proposed date of coverage | Remarks. |
|---|---------------------------|----------|
| <p><u>Unit 1: Theoretical Framework</u></p> <p>1) 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.</p> | 11-8-20 | |
| <p>2) The nature of financial accounting principles: entity, money measurements, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures</p> | 17-8-20 | |
| <p>3) Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standards (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS):- Need and procedures of issue.</p> | 25-8-20 | |

Unit 2: Computerised Accounting System.

Computerised Accounting Systems:

Meaning, components, and advantages, Difference between manual and computerised.

accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY.

Simple Practical Problems

(Lab work).

13-9-20

Unit 3: Measurement of Business Income.

i) Measurement of business income - Net income, Application of accounting period, continuing doctrine and matching concept in the measurement of net income. Objectives of measurements.

ii) Capital and revenue expenditures and receipts.

iii) Revenue recognition: Recognition of income and expenses as per AS9.

Inventory Valuation: Meaning and Significance.

3/10/20

Unit 4: Final Accounts

Preparation of financial statements of non-company business entities: Sole proprietorship and Partnership firms.

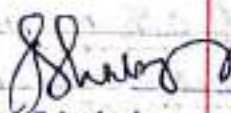
12-10-20

Unit 5: Hire-Purchase, Instalment Systems and Branches

i) Accounting for Hire-Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire purchase and Instalment Systems, Right of Hire purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.

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ii) Accounting for Branches: Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors systems)


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31-10-20





B. Com. 3rd Semester 2020-2021.

Com-HE-RE-3026 Income Tax Law and Practice.

Name & Teachers - Prof. B.N. Paul, P. Sankar, N. Shama
Prof. K.R. Nath (NRC Duty)

Serial and name of Topics

proposed date
of coverage

Remarks.

Unit - 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

Residential status; scope of total income on the basis of residential status. Exempted income under section 10.

17-8-20

Unit 2: Computation of Income under different heads - 1

Income from salaries;
Income from house property.

22-8-20

Unit 3: Computation of Income under different heads - 2

Profits and gains of business or profession; Capital gains;
Income from other sources.

6-9-20

Unit - 4: 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 loss; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax.

Liability of an individual and a firm; Fine leading cases decided by the Supreme Court.

26-9-20

Unit-5: Preparation of Return income.

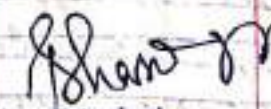
Filing of returns: Manually, On-line filing of Returns of Income & TDS;

Provisions & Procedures of compulsory On-line

filing of returns for specified assesses, Permanent Account number (PAN)

25-10-20

Part 2
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B.Com 5th Semester 2020-2021
505 (M) Financial Statement Analysis
Noult & Tractus - Prof. B.N. Paul, P. Sankar, N. Sankar
Prof. K.R. Nath (NRC DUT)

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|-------------------------|---------------------------|---------|
|-------------------------|---------------------------|---------|

Unit I Introduction.

Meaning of Financial Statement, Elements of Financial Statement, Assets, Liabilities, Equity, Income and Expenses and their features, Components of Financial Statement - Income Statement and Balance Sheet and their features, Information incorporated in Financial Statement and their features, and Qualitative Requirement, Limitation of Financial Statements.

28-8-20

Unit II Statutory Requirement for preparation of Financial Statement :-

Relevant provisions of Companies Act 1956 for the preparation of Profit and Loss Account and Balance Sheet Corporate Financial Reporting meaning, need and objectives Report of the Board of Directors, Contents of Annual Reports, Mandatory and voluntary disclosures through Annual Reports.

9-9-20

Unit III Techniques of Financial Statement Analysis Meaning and objectives

Unit and Name of Topics

Proposed date & Coverage

Remarks

of Financial Statement analysis, Techniques of Financial Statement analysis, comparative Statement, common-size Statement and Trend analysis, Meaning of Accounting Ratio. Classification of Accounting Ratio. Objectives of Ratio Analysis, Advantages and Limitation of Ratio analysis, precaution to be taken before using Ratio, computation of various Ratios,

16-9-20

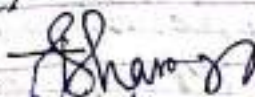
Unit IV - Statement of changes in Financial position (SCFP)

Evolution of SCFP, Fund flow Statement, Meaning of Fund Flow of Fund, Importance and Limitation of Fund Flow Statement, preparation of Fund Flow Statement and Statement of changes in working capital.

Meaning of cash flow Statement, Distinction between Fund flow Statement and Cash Flow Statement, Accounting Standard 3 and its salient features, preparation of cash flow Statement.

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B. Com. 2nd Semester - 2020-2021
COM-111-2016 Corporate Accounting.
Name & Teachers: Mr. B. N. Paul, P. Sankar, N. Shankar
Mr. K. R. Nath (NRC DUTY)

| unit and name of Topics | proposed date of coverage | Remarks |
|---|---------------------------|---------|
| unit I Final Account:- Preparation of Final Account of Joint Stock Company as per companies act 2013 with necessary adjustment. | 13-1-21 | |
| unit II Incentive Equity Buy Back and valuation of share and Goodwill:- (i) Incentive Equity: Right and Bonus share - Meaning Advantages and disadvantages, provision as per companies Act 2013 and their Accounting treatment. (ii) Buy Back of shares:- Meaning, provision of companies Act 2013 and Accounting Treatment. (iii) Valuation of shares and goodwill:- Meaning provision of companies Act on valuation of shares and valuation of Goodwill, concept and calculation, simple problems only. | 28-1-21 | |
| unit III Internal Reconstruction of companies Concept and meaning of Internal Reconstruction. Define different | | |

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|--|---------------------------|---------|
| <p>Means of Internal Reconstruction, provision as per companies act and Accounting treatment for alteration of share Capital and Reduction of share capital, preparation of Balance sheet after Internal Reconstruction.</p> | 16-2-21 | |
| <p>unit IV Amalgamation of companies:-</p> | | |
| <p>Meaning and objectives provision as per companies Standard 14, Amalgamation in the nature of merger and purchase, consideration for amalgamation, Accounting treatment for amalgamation and preparation Balance sheet after Amalgamation.</p> | 28-2-21 | |
| <p>unit V Accounts of holding companies</p> | | |
| <p>Concept and meaning of different terms holding company, Subsidiary company pre-acquisition profit and loss, post acquisition</p> | | |

| Unit Name & Topics | Proposed date & coverage | Remarks |
|--|--------------------------|---|
| <p>minority interest cost of control. Meaning and need for consolidated statement of financial statement as per AS 21, preparation of consolidated Balance Sheet of holding Companies with one Subsidiary.</p> | 31-3-21 | <p>Part of the time is for revision & Internal/ External Exam</p> |


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B. Com. 4th Semester - 2020-2021.
COM-RC-4026 - Corporate Accounting.
Name of Teachers:- Prof. B.N. Paul, P. Sankar, N. Shankar
Prof. K.R. Nath (NRC Duty)

| Unit and name of Topics | Proposed date | Remarks |
|--|---------------|---------|
| Unit I Final Account:- preparation of final accounts of Joint stock company as per companies act 2013 with necessary adjustment. | 14-1-21 | |
| Unit II Incentive Equity, Buy Back and valuation of share and Goodwill (i) Incentive Equity - Right and Bonus Share - Meaning, advantages and disadvantages, provision as per companies act 2013 and their accounting treatment. | | |
| (ii) Valuation of Share and Goodwill Meaning, provision of companies act on valuation of share and valuation of Goodwill, concepts calculation, simple problem only. | 28-1-21 | |
| Unit III Internal Reconstruction of Companies:- Concepts and meaning of Internal Reconstruction, different forms of Internal Reconstruction, provision as per companies act and Accounting treatment for Alteration of share capital and Reduction of share capital preparation of balance sheet after Internal Reconstruction. | 16-2-21 | |
| Unit IV Amalgamation of companies:- Meaning and objectives | | |

Unit and Name & TOPICS

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provision as per companies
act Accounting standard
14, Amalgamation in the
nature of Merger and purchase
Consideration for Amalgamation
Accounting treatment for
amalgamation and preparation
of Balance Sheet after
amalgamation.

28-2-21

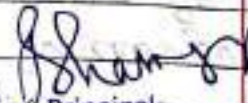
Unit V Accounts of Holding
Company :-

concept and meaning
of different terms, holding
company, Subsidiary company,
pre-acquisition profit/Loss
post acquisition profit/Loss
minority interest, cost of
control. Meaning and needs
for consolidation of finan-
cial statement as per AS 21,
preparation of consolidated
balance sheet of a holding
company with one Subsidiary

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B. Com. 4th Semester 2020-2021.
Com-RC-4036 } ~~comp~~ cost accounting.
Com-HC-4016 }
Name of Teachers:- Prof. B. N. Paul, D. Sankar, N. Sankar
Prof. K. R. Nath (NRC Duty)

| unit and name of Topics | Proposed date Coverage | Remarks |
|--|---------------------------|---------|
| Unit I Introduction:- Meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting, cost concepts and classification, Element of cost and preparation of cost sheet, Installation of costing system. Role of a cost accountant in an organisation. | 23-1-21 | |
| Unit II Element of cost- Material Material/inventory control techniques, Accounting and control of purchase, storage and issue of materials, Methods of pricing of material issues - FIFO, LIFO, Simple Average, weighted Average, Replacement, Standard cost, Treatment of material losses, Store ledger, EOQ, levels of inventory. | 2-2-21 | |
| Unit III Element of cost- Labour Accounting and control of Labour cost. Time keeping and Time booking, concepts and treatment of idle time over time, labour turnover and fringe benefits. | | |

| Unit and Name of TOPICS | Proposed date of coverage | Remarks |
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Methods of wages payment and the incentive schemes

Halsey, Rowan, Taylor

differential piece wages.

16-2-21

Unit 4 Element of cost Overheads

Classification, allocation, apportionment and absorption of overheads, Under- and over absorption, calculation of Machine Hour Rate.

Treatment of interest on Capital, depreciation, packing expenses, bad debts, research and development expenses.

25-2-21

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Unit 5 Methods of costing.

unit cost, Job cost, contract costing, process costing including treatment of process losses valuation of work in progress.

5-3-21

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Unit 6 Book keeping in cost accounting:-

Integral and non-integral system.

Reconciliation of cost and financial account.

30-4-21



M. S. Shaw
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B. Com. 4th Semester 2020-2021.

Com-SEC-RC-4044(B) } E-Filing of Returns.
Com-SEC-NC-4054(B) }

Name & Teachers: - Prof. B.N. Paul, P. Sarma, N. S. Das
Prof. K.R. Nath (NRC Duty)

Unit and name of Topics Proposed date of coverage Remarks

Unit 1 Conceptual Framework.

Meaning of e-filing,
difference between e-filing
and regular filing of Returns,
benefits and limitation
of e-filing, Types of e-
filing process, relevant
notifications.

13-1-21

Unit II Income Tax and e-
filing of ITRs :-

Introduction to Income
Tax, basic techno terminology,
types of assessee, income
taxable under different
heads. Basics of computation
of total income and tax
liabilities, deduction
available from gross total
income PAN card, due date
of filing of income tax
return.

Instructions for filing out
from ITR-1, ITR-2 ITR-3

ITR-4 ITR-5 ITR-6.

Introduction to income
tax portal, preparation
of electronic return.

(practical workshops)

28-1-21

| Unit Name & Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---|
| <p>Unit III TDS and e-filing of TDS returns:-</p> <p>Introduction to the concept of TDS, provision regarding returns of TDS, types of forms for filing TDS returns, practical workshop on e-filing of TDS returns.</p> | 16-2-21 | |
| <p>Unit IV - Service Tax and E-filing of Service Tax returns:-</p> <p>Introduction to Service Tax, relevant notification regarding e-filing of Service Tax returns, steps for preparing Service Tax returns, practical workshop on e-filing of Service Tax returns.</p> | 31-3-21 | <p>Rest of the time is for Int / Ext Exam</p> |

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B. Com. 4th Semester 2020-2021.
COM-GE-4046(B) Micro Finance.
Name & Teachers:- Prof. B.V. Paul

Pr. K. T.

| unit and name and Topics | proposed date of coverage | Remarks |
|--|---------------------------|---------|
| <u>unit I</u> Micro finance, meaning and concept, Nature and Scope, objective of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, development of micro finance in India. | 16-8-21 | |
| <u>Unit II</u> Micro finance institutions, Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, Non-financial services and MFIs. | 25-1-21 | |
| <u>unit III</u> Micro finance in India Indian financial Sector - financial inclusion, micro finance movement in India demand for and supply of micro finance services, Role of NABARD for micro finance, problems and prospect of MF in India. | 5-2-21 | |

Unit and Name of TOPICS

Proposed date
of coverage

Remarks

Unit IV

Management of MFIs
Fund Management, various
types of risk in MFIs and
their management perfor-
mance management,
measurement of operational
efficiency, and producti-
vity, Impact, Assessment
and social Assessment
of MFIs.

15-2-21

Unit V:-

Legal and Regulatory
Framework for micro
finance, Need for Regulation
of MF and MFIs, various
laws governing MF
activities in India. The
cooperative society act.
The RBI act. The Banking
Regulation act. The micro
finance institution
(development and Regulation)
Bill 2012.

31-3-21

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Lanka, Hojai, Assam



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Dr. Baidyamath Paul, Keheream Nath,

Dr. Narayan, Sarmah, Paritosh Sarker.

| Unit and name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|---------|
| <p><u>Unit - 1</u></p> | | |
| <p>Theoretical Framework</p> | | |
| <p>1. Accounting is a information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitation of accounting. Branches of accounting. Basis of accounting: Cash basis and accrual basis.</p> | <p>15-08-2021</p> | |
| <p>(ii) The nature of financial accounting principles: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism) materiality and full disclosures.</p> | | |
| <p>(iii) Accounting standards: Concept, needs and objective; procedure for issuing Accounting standards in India. Salient features of first-time Adoption of Indian Accounting Standards (IND-AS) 101. Salient features of</p> | | |

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|--|---------------------------|---------|
| <p>Indian accounting standards Ind AS 1, 2, 16 and AS 9.</p> <p>International financial reporting standards (IFRS) :- Need and procedures of issue.</p> | <p>31-8-21</p> | |
| <p><u>Unit 2: Computerised accounting system</u></p> <p>Computerised accounting standards system: Meaning, components, and advantages, Difference between manual and computerised accounting various types of Accounting packages/ software and their advantages and disadvantages; Tally 9 and its features. Working on TALLY.</p> <p>Simple Practical Problems (Lab work)</p> | <p>31-8-21</p> | |
| <p><u>Unit 3: Measurement of Business Income</u></p> <p>i) Measurement of business income - Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. objectives of measurement.</p> <p>ii) Capital and revenue expenditures and receipts.</p> <p>iii) Revenue recognition: Recognition of income and expenses as per</p> | | |

| Unit and name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|---|
| As 9. (iv) Inventory valuation meaning and significance. | 20-9-2021 | |
| <u>Unit 4: Final Accounts</u> Preparation of financial statements of non-corporate business entities. Preparation of financial statements sole proprietorship and partnership firm. | 06-10-21 | |
| <u>Unit 6: Hire purchase, instalment system and Branches</u> (i) Accounting for Hire-purchase and instalment system: Meaning, features, advantages and disadvantages of Hire-purchase and instalment system, Rights of Hire purchaser and Hire vendor, Journal entries and preparation of ledger accounts excluding default and repossession. (ii) Accounting for Branches: Meaning, Needs and objectives of Branch Accounting. System of dependent Branch Accounting and their Accounting treatment (only debtors system, stock and debtor system). | 31-10-2021 | Part 7 the time is for Int/ Ext Exam + Revision |

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Dr. B.N. Paul, Dr. N. Shama, Prof. P. Sarker

| unit and name of Topics | proposed date of coverage | Remarks |
|---|--|---------|
| <p>Unit 1: Introduction Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, Current total income, total income. Residential status; Scope of total income on the basis of residential status Exempted income under section 10.</p> | <p>03-08-21 18-8-21</p> | |
| <p>Unit 2: Computation of Income under different heads - 1 Income from salaries; Income from house property</p> | <p>08-09-21</p> | |
| <p>Unit 3: Computation of Income under different heads - 2 Profits and gains of business or profession, Capital gains, Income from other sources.</p> | <p>20-9-21 21-10-21</p> | |
| <p>Unit 4: Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and net income of other persons and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation</p> | | |

| Unit & Name of TOPICS | Forecast date of coverage | Remarks |
|---|---------------------------|---|
| <p>of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the supreme court.</p> | 31-10-21 | <u>Internal</u> |
| <p><u>Unit 5</u>: Preparation of Return of Income. Filing of Returns: Manually or Online filing of Return of Income & TDS; Provision & Procedures of Compulsory on-line filing of Returns for specified assesses, permanent Account Number (PAN)</p> | 10-11-21 | Part 2 the time is for revision of tax exam |


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Dr. B.N. Patel, Prof. K.R. Nath, Dr. N. Shama, Prof. P. Sankar

| Unit and name of topics | Proposed date of coverage | Remarks |
|--|---------------------------|---------|
| <p>Unit 1: Introduction Meaning, objectives, nature and scope of management accounting, Difference between cost accounting and management accounting; Application of cost concepts for managerial decision making; Concept of cost control and cost reduction, cost management.</p> | <p>7-8-21</p> | |
| <p>Unit 2: Financial Statement Analysis: Meaning and objectives of financial statement analysis Techniques of financial statement analysis - Comparative statement, Common size statement and Trend Analysis. Meaning of Accounting Ratio - Classification of accounting ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using ratios; Computation of various ratios - Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratio and Profitability Ratios;</p> | <p>30-8-21</p> | |

| Unit and Name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|---|
| <p>Unit 3: Budgetary Control Budgeting and Budgetary Control: Concept of budget; budgeting and budgetary control; objectives; merits and limitations. Budget administration. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of cash Budget and flexible budgets.</p> | 16-9-21 | |
| <p>Unit 4: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and application. Variance Analysis - material, labour, overheads and sales variances. Disposition of variances.</p> | 10-10-21 | Ref of the staff for revision of Exm |
| <p>Unit 5: Marginal Costing Absorption versus variable Costing: Distinctive features and income determination. Cost - volume - profit Analysis, profit / volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence, margin of safety.</p> | 20-10-21 | Signed Principal Lanka Mahavidyalaya Lanka, Hojai, Assam |



Dr. B. N. Paul, Prof. K. K. Nath, Dr. N. Shank, Prof. P. Sankar

| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit I: Fictal Accounts Preparation of Fictal Accounts of a joint Stock Company (as per companies Act, 2013) with necessary adjustment | 5-2-22 | |
| Unit II: Incentive Equity, Buy Back, and valuation of Shares and goodwill: (i) Incentive Equity: Right and Bonus Shares - Meaning Advantages and Disadvantages Provisions as per Companies Act, 2013 and their Accounting Treatment. (ii) Buy Back of Shares: Meaning, provisions of Companies Act, 2013 and accounting treatment. (iii) valuation of Shares and goodwill: Meaning provision of companies Act on valuation of Shares and valuation of Goodwill, concepts and calculation: Simple problems, only. | 20-2-22 | |
| Unit III: Internal Reconstruction of companies: Concept and meaning of Internal Reconstruction. Different forms of Internal Reconstruction; | | |

| unit and name of Topics | Proposed date of Coverage | Remark |
|--|---------------------------|--|
| Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance sheet after Interim Reconstruction. | 5-3-22 | |
| <p><u>unit IV</u>: Amalgamation of companies:</p> <p>Meaning and objectives; provisions as per Accounting Standard 11; Amalgamation in the nature of Merger and purchase; consideration for Amalgamation; accounting treatment for Amalgamation and preparation of Balance sheet After Amalgamation.</p> | 26-3-22 | <p>Rest + time is for 2nd/</p> |
| <p><u>unit V</u>: Accounts of Holding Company:</p> <p>Concept and Meaning of different terms: holding company, Subsidiary company, Pre-acquisition Profit/Loss, post acquisition Profit/Loss, minority interest, cost of control.</p> <p>Meaning and needs for consolidation of financial statement as per AS 21.</p> <p>Preparation of consolidated balance sheet of a holding company without sub...</p> | 15-4-22 | <p>Ext. Exm</p> |

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B. Com 4th Sem 2021-22
Com - Rc - 4036, Com - HC - 4016 Cost Accounting

~~Dr. B. N. Paul, Prof. K. R. Nath, Dr. N. S. S. S. S., Prof. P. S. S. S.~~

| Unit and name of Topics | Proposed date | Remarks |
|--|---------------|---------|
| Unit 1: Introduction Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; cost concepts and classifications; Elements of cost and preparation of cost sheet; Installation of a costing system; Role of a cost accountant in an organisation. | 5-2-22 | |
| Unit 2: Elements of cost: Material 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, stores ledger, FOS, levels of inventory. | 20-2-22 | |
| Unit 3: Element of cost Labour Accounting and control of labour cost. Time keeping and time booking. Concept and treatment of idle time. | | |

| Unit and name of Topics | Proposed date | Remark |
|---|---------------|---|
| Unit 1: over time, labour turnover and fringe benefits. Methods of wage payment and the incentive schemes - Halsey, Rowan, Taylor's Differential piece wage. | 5-3-22 | |
| Unit 4: Elements of cost: overheads classification, allocation, apportionment and absorption of overheads; under- and over-absorption calculation of Machine Hour Rate; treatments interest on capital, depreciation, packing expenses, bad debts, research and development expenses. | 26-3-22 | Ref 8. tie time 4. for 2nd part Exam |
| Unit 5: Method of costing: unit costing, job costing, contract costing; process costing (including treatment of process losses, valuation of work in progress). | 10-4-22 | |
| Unit 6: Book keeping in cost Accounting: Integral and non-integral system; Reconciliation of cost and financial accounts. | 20-4-22 | Shano Principal Lanka Mahavidyalaya Lanka, Hojai, Assam  |

Dr. D.N. Paul, Prof. K.R. Nath, Dr. N. Hans, Prof. P. Sarker

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|--|---------------------------|---------|
| Unit I: Final Accounts Preparation of final Accounts of a joint stock company (as per companies Act, 2013) with necessary adjustment. | 5-2-22 | |
| Unit II: Incentive Equity, Buy Back, and valuation of Shares - Meaning, advantages and disadvantages, and Goodwill. | | |
| (i) Incentive Equity: Right and Borneo Shares - Meaning advantages and disadvantages Provisions as per companies act, 2013 and their accounting treatment. | | |
| (ii) Buy back of Shares: Meaning, provisions of companies act, 2013 and accounting treatment. | | |
| (iii) Valuation of Shares and goodwill: Meaning, provision of companies act on valuation Shares and valuation of goodwill, concepts and calculation simple problem only. | 20-2-22 | |
| Unit III: Internal Reconstruction of companies: concept and meaning of Internal Reconstruction. | | |

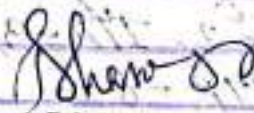



| unit and name of topics | Prepared date | Page | Remarks |
|---|---------------|------|---------|
| Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction. | 5-3-22 | | |
| Unit IV: Amalgamation of Companies; Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of merger and purchase; Consideration for Amalgamation; Accounting Treatment for amalgamation and preparation of Balance Sheet after Amalgamation. | 26-3-22 | | |
| Unit V: Accounts of Holding company; Concept and Meaning of different terms: Holding Company, Subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest; cost of control; Meaning and needs for consolidation of financial statements per IAS 21; Preparation of Balance Sheet after amalgamation. | 15-4-22 | | |

Dr. D.N. Prul

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|--|---------------------------|---------|
| Unit I: Micro Finance - Meaning and concept, Nature and scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. | 5-2-22 | |
| Unit II: Micro finance Institutions - Structure of micro finance institutions, various of micro finance institutions and their functions, Service of fund credit delivery mechanism for micro credit, Non-financial services and MFIs. | 20-2-22 | |
| Unit III: Micro finance in India - Indian financial sector - financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, problems and prospects of MF in India. | 5-3-22 | |

| Unit and name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|--|
| Unit IV: Management of MFIS - Fund Management, various types of risk in MFIS and their management, performance Management- Management of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIS | 24.3.22 | |
| Unit V: Legal and Regulatory Framework for micro Finance, Need for Regulation of MF and MFIS, various Laws governing MF activities in India, The cooperative society act, The RBI act, The Banking Regulation act, The micro Finance Institutions (Development and Regulation) Bill 2012. | 15-4-22 | Ref & the time is for just Ext Exam Revision |


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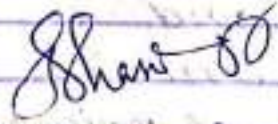
COMSEC - MC-4054 (B) Com Sec - RC-41044 (B)

E-filing of Returns

Dr. B.N. Paul, Dr. N. Shama, Prof. M. Dakraborty,
Prof. P. Sankar

| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit I: Conceptual framework Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; Types of e-filing process; relevant modifications. | 5-2-22 | |
| Unit II: Income Tax and E-filing of ITRs Introduction to income tax: basic terminology; types of assessee, income taxable under different heads; Basics of computation of total income and tax liability; deductions available from gross total income; PAN Card; due date of filing of income tax return; Restrictions for filing of ITR-1, ITR-2, ITR-3, ITR-4S, ITR-5, ITR-6; Introduction to ^{Principal} income tax portal; preparation of ^{Electronic} electronic return (Practical workshops). | 5-3-22 | |
| Unit III: TDS and E-filing of TDS returns Introduction to the concept of TDS; provision regarding return of TDS; types of | | |

| Unit and Name of TOPICS | Proposed date & coverage | Remarks |
|--|--------------------------|-----------------------------|
| forum for filing TDS returns, practical workshop on e-filing of TDS return. | 26-3-22 | |
| unit IV: Service tax and e-filing of service tax returns. Introduction to service tax; relevant notifications regarding e-filing of service tax return; steps for preparing service tax returns; practical workshop on e-filing of service tax return. | 15-4-22 | List of up. for Int/Ext Exm |


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6th Sem 2021-22

Com-GE-RC-6046(B): Micro Finance

Dr. D. N. Paul

| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit II: Micro Finance Institutions - Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, Non-financial services and MFIS. | 30-1-22 | |
| Unit I: Micro Finance - Meaning and concept, Nature and scope, objectives of micro finance, micro finance and micro credit, Evolution and Characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. | 8-2-22 | |
| Unit III: Micro finance in India - Indian financial sector - financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, problems and prospects of MF in India. | 28-2-22 | |
| Unit IV: Management of MFIS - Fund management | | |

| Unit and Name of TOPICS | Proposed date of Course | Remarks |
|-------------------------|-------------------------|---------|
|-------------------------|-------------------------|---------|

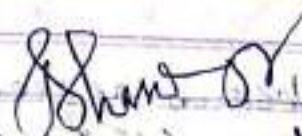
various types of risk in MFIs and their management, performance management, measurement of operational efficiency and productivity impact, Assessment and social Assessment of MFIs.


20-3-22

Unit V: Legal and Regulatory Framework for micro finance. Need for Regulation of MF and MFIs, various Law governing MF activities in India, The cooperative Society Act, The RBI Act, the Banking Regulation Act, the micro Finance Institutions (Development and Regulation) Bill, 2012.

Ref & the time is for 2nd & 3rd Exam

10-4-22



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Prof. K.R. Nath, Prof. M. Roy, Prof. M. Chakrabarty


| Unit and name of Topics | proposed date of coverage | Remarks |
|--|---------------------------|---------|
| Unit 1: Introduction Auditing: Introduction, Meaning, Objectives, Basic principles and Techniques; Classification of Audit; Audit planning, Internal Control - Internal check and Internal Audit; Audit procedure - vouching and verification of Assets & Liabilities. | 20-1-22 | |
| Unit 2: Audit of Companies Audit of Limited Companies: Company auditor - Qualifications and disqualifications, appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report - Contents and types. Liabilities of Statutory Auditors under the Companies Act 2013. | 08-2-22 | |
| Unit 3: Specials Areas of audit Special Areas of audit: Special features of audit: Tax audit, and management audit; Recent Trends in auditing: Basic Considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing standards; Relevant case Studies / Problems. | 28-2-22 | |

| Serial No. of Topic | Proposed date of Coverage | Remarks |
|---|---|---------|
| Unit 4: Corporate Governance Conceptual framework of Corporate Governance; Theories & Models; Board Committees; Corporate Governance Reforms: Major Corporate Scandals in India and Abroad; Common Governance problems Noticed in various Corporate Failures; Codes & Standards on Corporate Governance. |  | |
| Unit 5: Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, Corporate ethics, ethics program, Codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement. | 30-3-22 | |
| Unit 6: Corporate Social Responsibility (CSR) Concept of CSR, Corporate philanthropy, Strategic planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability. | | |

| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| CSR and business Ethics, CSR and corporate Governance; CSR provisions under the Companies act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. | 10-4-22 | |


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B. Com 6th Sem 2021-22

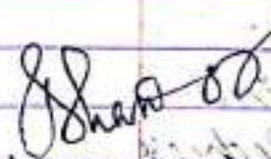
Com-11C-6036 (c) - Advance Corporate Accounting


Dr. A. N. Paul, Prof. K. R. Nath, Dr. N. Shankar, Prof. P. Sankar

| Unit and name of Topics | Proposed date of Coverage | Remarks |
|--|---------------------------|---------|
| Unit 1: | | |
| (i) Accounting Standards: overview of accounting standards in India - Applicability, Interpretation, Scope and compliance of Ind AS; International Financial Reporting Standards - Ind AS vs. IFRS; National and International Accounting Authorities; Adoption and convergence of International Financial Reporting standards (IFRS) in India. | 20-1-22 | |
| (ii) Corporate Annual Report Meaning, usefulness, statutory provisions, contents and disclosure of corporate information - mandatory and voluntary; Analysis with case study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises. | 30-1-22 | |
| Unit 2: Winding up of companies | | |
| Meaning and modes of winding up; Types of winding up; procedures of winding up; contributory preferential payments; voluntary winding up; preparation of liquidator's final statement of Account; preparation of statement of affairs. | 8-2-22 | |

| Unit and name of Topics | Prepared date of coverage | Remark |
|--|---------------------------|--------|
| Unit 3: Accounts of Banking Companies; Statutory books to be maintained; Special features of Bank book keeping. Advances - its classification and provisions to be made against advances; Rebate on Bills Discounted; Income recognition; preparation and presentation of financial statements of banking companies. | 28-2-21 | |
| Unit: 4: Accounts of Insurance Companies; Books maintained by a life insurance companies and general insurance companies. Accounts of life insurance company - Revenue Account and profit and loss account and ascertainment of profit under life insurance business; preparation of Balance sheet citing appropriate software. Accounts of general insurance business - Revenue Account, profit and loss Account and Balance sheet of insurance companies. | 20-3-21 | |

| Serial and name of Topics | Prepared by of Coverage | Remarks |
|--|----------------------------|--|
| Unit V: Investment Accounts Meaning of investment accounts; Ceem. interest, ex-interest, ceem-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities; bonus shares and right share profit and loss prior to incorporation: Meaning of profit or loss prior to incorporation accounting treatment of profit or loss prior to incorporation. | 10-4-22 | Ref Full tick ✓ ✓ Ext Open |


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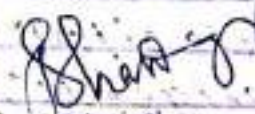
6th Sem 2021-22
COM-DSE-RC-6026 (D), - COM-HE-6036-(B)
Consumer Affairs and customer care

Dr. N. Shama

| Unit and name of Topics | Proposed date of coverage | Remark |
|--|---------------------------|--------|
| <p>Unit 1: Conceptual Framework Consumer and Markets: Concept of consumer, nature of markets, concepts of price in Retail and wholesale; Maximum Retail price (MRP) and Local Taxes; Fair price labeling and packaging Experiencing and voicing dissatisfaction: Consumer satisfaction / dissatisfaction - Grievances - complaint, consumer complaining Behaviour: Alternatives available to dissatisfied consumers; Internal and External Complaint handling: Corporate Redress Systems and public Redress Systems.</p> | <p>30/11/22</p> | |
| <p>Unit 2: The consumer protection Act, 1986 (CPA) Objectives and Basic concepts: Consumer, goods, services, defect in goods, deficiency in service, spurious goods and service, unfair trade practice, restrictive trade practice. Organizational set-up under the consumer protection</p> | | |

| Unit and name of Topics | Proposed date of coverage | Remark |
|--|---------------------------|--------|
| Act: Advisory Bodies: Consumer protection Councils at the central, state and district levels, Basic consumer Rights, Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA. | 08-2-22 | |
| Unit 3: Grievance Redress Mechanism under the Consumer protection Act, 1986: 13 lectures Who can file a complaint? Grounds of filing a complaint; Limitation period; procedure for filing and hearing of a complaint; Disposal of cases, Relief / Remedy to be provided, Temporary injunction, Enforcement of order, Appeal, frivolous and vexatious complaints, offences and penalties. Seven Leading cases decided under consumer protection act: Medical Negligence, Banking insurance & Real Estate, Electricity, Water, and Telecom services; Defective product; unfair Trade practice. | 08-2-22 | |

| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---|
| Unit 4: Industry Regulators and consumer complaint Redress Mechanism 13 Lectures (i) Banking: RBI and Banking ombudsman (ii) Insurance: IRDA and insurance ombudsman (iii) Telecommunication: TRAI (iv) Food products: FSSAI (an overview) (v) Electricity Supply: Electricity Regulatory Commission (vi) Advertising: ASCI | 20-3-22 | |
| Unit 5: Consumer protection in India Consumer Movement in India; Evolution of consumer movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in consumer protection in India, National Consumer Helpline, Citizen's Charter, product testing. | 10-4-22 | Rub & file this is for part 1 of the Exam |

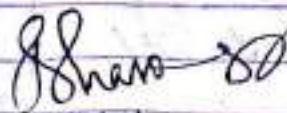

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| Unit and name of Topics | Proposed date coverage | Remarks |
|---|------------------------|---------|
| <p><u>Unit I Theoretical Framework:</u></p> | | |
| <p>1. Accounting as an information system:- the users of financial accounting information 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.</p> | | |
| <p>(ii) The nature of financial accounting principles: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> | | |
| <p>(iii) Accounting Standards: Concept, needs and objective; Procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standards (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS)</p> | | |

| Unit and name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|---------|
| Need and procedures of Issue. | 25-8-23 | |
| Unit 2: Measurement of Business Income | | |
| (i) Measurement of business income - Net income, Application of accounting period, Continuity doctrine and matching concept in the measurement of net income. Object of measurement. | | |
| (ii) Capital and revenue expenditures and receipts. | | |
| (iii) Revenue recognition: Recognition of income and expenses as per AS 9. | | |
| (iv) Inventory valuation: Meaning and Significance. | 10-9-23 | |
| Unit 3: Final Accounts | | |
| Preparation of financial statements of non-corporate business entities: Sole proprietorship and partnership firm. | 16-9-23 | |
| Unit 4: Hire-Purchase and Installment Systems and Branches: | | |
| (i) Accounting for Hire-Purchase and Installment System. | | |

| Name and units | Proposed date of coverage | Remarks |
|--|---------------------------|-----------------------------|
| Meaning, features, advantages and disadvantages of Hire-Purchase and Hire Vendor, Journal entries and preparation of Ledger accounts excluding default and repossession. | | |
| (ii) Accounting for Branches: Meaning, Needs and objective of Branches Accounting, systems of dependent Branch Accounting and their Accounting Treatment (s Only debtors system, stock and debtors system) | 28-9-23 | |
| <u>Unit 5: Computerised Accounting System</u> Computerised Accounting Systems: Meaning, Components, and Advantages, Difference between manual and computerised accounting, various types of Accounting packages/ Software and their advantages and disadvantages; Tally 9 and its features working on TALLY. Simple Practical Problems. | 30-10-23 | Put file for End / Est Exam |

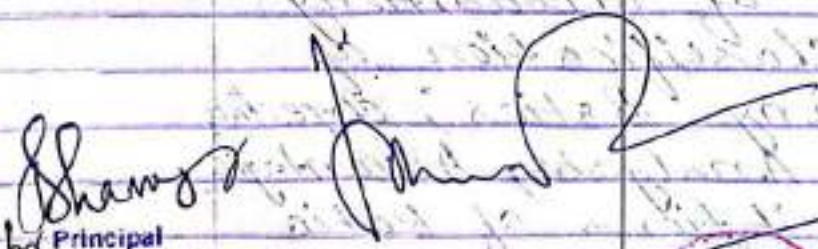

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| unit and name of Topics | proposed date of coverage | Remarks |
|---|---------------------------|---------|
| Unit 2: Introduction Basic Concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income. Residential Status; Scope of total income on the basis of residential status. Exempted income under section 10 | 24-8-23 | |
| Unit 2: Computation of Income under different heads - 1 Income from salaries; income from house property. | 3-9-23 | |
| Unit 3: Computation of Income under different heads - 2 Profits and gains of business or profession; Capital gains. Income from other sources. | 11-9-23 | |
| Unit 4: 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 | | |

| unit and name of Topics | proposed date coverage | Remarks |
|--|------------------------|--|
| of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court | 28-9-23 | |
| unit 5: Preparation of Return of Income. Filing of returns; Manually; on-line filing of Return of Income & TDS; Provisions & Procedures of compulsory on-line filing of returns for specified assesses; Permanent Account Number (PAN) | 31-10-23 | Ret & Hed 5 Int Ext Exam |


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| Unit and Name of Topics | Proposed date of coverage | Remarks |
|---|--|--|
| <p>Unit 1: Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of cost concepts for managerial decision making; Concept of Cost Control and cost reduction, Cost management.</p> | 20-8-23 | |
| <p>Unit 2: Financial Statement Analysis: Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis - Comparative Statement, Common-Size Statements and Trend Analysis. Meaning of accounting Ratio, Classification of Accounting Ratios; Objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios Computation of various Ratios - Activity Ratios, Solvency and Profitability Ratios.</p> | 30-8-23 | <p>Principal Lanka Mahavidyalaya Lanka, Hojai, Assam</p> |
| <p>Unit 3: Budgetary Control Budgeting and Budgetary Control; Concept of budget.</p> | <p>Principal Lanka Mahavidyalaya Lanka, Hojai, Assam</p> | |

| Unit and Name of Topics | Proposed date of coverage | Remarks |
|-------------------------|---------------------------|---------|
|-------------------------|---------------------------|---------|

budgeting and budgetary control, objectives, merits, and limitations. Budget administration, functional budget. Cash Budget. Fixed and Flexible budgets. Preparation of cash Budget and flexible budgets.

19-9-23

unit 4: Standard Costing
Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, advantages, limitations and applications. Variance Analysis - material, labour, overheads and sales variances. Disposition of variances.

30-9-23

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Revision

unit 5: Marginal Costing
Absorption versus Variable Costing: Distinctive features and income determination. Cost-volume-profit Analysis, profit-volume Ratio, Break-even analysis - algebraic and graphic methods. Angle of incidence, margin of safety.

31-10-23

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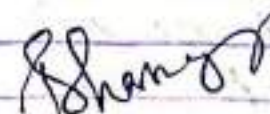
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Lanka, Hotal, Assam

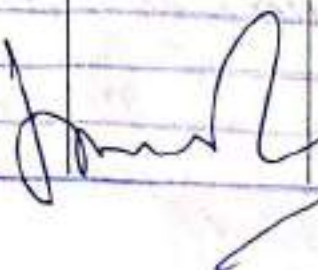


B.A. 1st Semester 2022-2023.

MDC-1 Basic Commerce and Management
Sec - A. M. K. R. Nath, Dr. B. N. Paul, Dr. P. J. Sarma
Dr. N. Sharma

| unit and name of Topics | proposed date of coverage | Remarks |
|--|---------------------------|---------|
| Unit-1: Foundations of Business Business, Trade and commerce, Forms of Business organiza- tion; Private, Public and Global Enterprises; Business services; Emerging modes of business, Social Responsibilities of Business. | 30-8-23 | |
| Unit 2: Business Environment: Meaning and features, Importa- nce of business environment Technological environment, political environment and legal environment; Economic environment in India - Impact of government policy changes on business and industry. | 30-9-23 | |
| Unit 3: Management - Meaning and significance of management, principles of management; Function of management - production management, financial manage- ment, Human Resource manage- ment and marketing manage- ment resources of management - Planning, Organising, Staffing, Directing, Controlling, and Controlling. | 30-10-23 | |


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B.A. 1st Sem. 2022-2023. MDC-1 Basic Commerce and Management Sec - B.
 Teacher - Dr. B.N. Paul, Prof. A. Anonim, Prof. K.R. Nath,
 Dr. N. Shank, Prof. P. Sankar

| Unit and Name of Topics | Proposed date of coverage | Remarks |
|--|---------------------------|--|
| Unit-1: Foundations of Business- Business, Trends and Commerce; Forms of Business Organization; Private, Public and Global Enterprises; Business Services; Emerging modes of business, Social Responsibilities of Business. | 30-8-23 | |
| Unit-2: Business Environment: meaning and features, Importance of business environment; Dimensions of business environment - Economic environment, Social environment, Technological environment, Political environ- ment, Political development and legal environment; Economic environment in India - impact of government policy changes on business and industries. | 30-9-23 | Ret 2 the time is for revision |
| Unit: 3: Management - meaning and significance of management - principles of management; functions of Management - Production management, financial management, Human resource Management and marketing Management. Resources of management - planning, Organising, Staffing, Directing, Co-ordinating, and controlling | 30-10-23 | |



| Unit and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|--|
| Unit-1: Foundations of Business- Business, Trade and Commerce, Forms of Business organization, Private, Public and Global Enterprises; Business Services; Emerging modes of business Social Responsibilities of Business. | 30-8-23 | |
| Unit-2: Business Environment : Meaning and features, importance of business environment; Dimensions of business environment - Economic environment; Social environment, Technological environment, Political environment and Legal environment; Economic environment in India - Impact of Government Policy changes on business and industry. | 30-9-23 | Ref is the time for revision |
| Unit-3: Management: Meaning and significance of management ; Principles of Management Functions of management - Production, Management, Financial management, Human Resources management and marketing management. Resources of Management - Planning, Organizing, Staffing, Directing, Coordinating and Controlling. | 30-10-23 | J. Sharmah Principal Loka Mahavidyalaya Loka, Hojai, Assam  |

J. Sharmah
 Principal
 Loka Mahavidyalaya
 Loka, Hojai, Assam


J. Sharmah



| Write and name of Topics | Proposed date of coverage | Remarks |
|---|---------------------------|---------|
| <p>Unit 1: Theoretical Framework</p> <p>(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.</p> <p>(ii) The nature of financial accounting principles: Entity measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>(iii) Accounting standards: Concept, needs and objectives; procedure for issuing Accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and precedence of IASB.</p> | <p>30-8-22</p> | |
| <p>Unit 2: Computerised Accounting System :- Computerised Accounting Systems: Meaning Components, and advantages.</p> | | |

| Unit Name & Topics | Proposed date | Remarks |
|---|---------------|---------|
| <p>Differences between manual and computerised accounting, Various types of Accounting packages/ Software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems.</p> | 15-9-22 | |
| <p><u>Unit 3: Measurement of Business Income:</u></p> <p>(i) Measurement of business income - Net income, Application of Accounting period, Continuity doctrine and matching concept in the measurement of net income. Objectives measurement.</p> <p>(ii) Capital and revenue, expenditures and receipts.</p> <p>(iii) Revenue recognition: Recognition of income and expenses as per AS 9.</p> <p>(iv) Inventory Valuation: Meaning and Significance.</p> | 30-9-22 | |
| <p><u>Unit 4: Final Accounts:</u></p> <p>Preparation of financial statements of non-corporate business entities: Sole proprietorship and partnership firm.</p> | 15-10-22 | |
| <p><u>Unit 5: Hire-purchase / Instalment System and Branches:</u></p> <p>(i) Accounting for Hire-purchase and Instalment System.</p> | | |

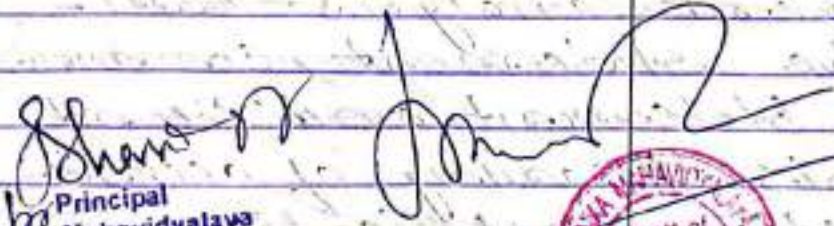
| Unit and Name & TOPICS | Proposed date | Remarks |
|---|---------------|---------------------------------------|
| <p>Meaning and features, advantages and disadvantages of Hire-Purchase and Instalment Systems, Rights of Hire-Purchaser and Hire vendor, Journal entries and preparation of ledger accounts excluding default and repossession.</p> | | |
| <p>(ii) Accounting for Branches: Meaning, Needs and objectives of Branch Accounting. System of dependent Branch Accounting and their Accounting Treatments (only) Debtors System, stock and debtors system.</p> | 31-10-22 | <p>Red 2 the time is for Revision</p> |


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| Unit and Name of TOPICS | Proposed date | Remarks |
|---|---------------|---------|
| <p><u>Unit 1:</u> Introduction</p> <p>Basic concepts: Income, agricultural income, Person, assessee, assessment year, previous year, gross total income, total income.</p> <p>Residential Status: Scope of total income on the basis of residential status</p> <p>Exempted income under section 10.</p> | 22-8-22 | |
| <p><u>Unit 2:</u> Computation of Income under different heads - 1</p> <p>Income from Salaries; Income from house property</p> | 14-9-22 | |
| <p><u>Unit 3:</u> - Computation of Income under different heads - 2</p> <p>Profits and gains of business or profession; Capital gains; Income from other sources.</p> | 28-9-22 | |
| <p><u>Unit 4:</u> Computation of Total Income and Tax Liability</p> <p>Income of other persons included in assessee's total income: Aggregation of income and set-off and carry forward of losses; Deduction from gross total income; Rebates and reliefs.</p> <p>Computation of total income individuals and firms; Tax liability of an individual</p> | | |

| Unit & Name & TOPICS | Proposed date | Remarks |
|--|---------------|--|
| and a firm five leading cases decided by the Supreme court. | 16-10-22 | |
| <u>Unit 5</u> : Preparation of Return of Income Filing of returns: Manually or on-line filing of Return of Income to TDS; Provision & Procedures of compulsory on-line filing of returns for specified assesses, permanent Account Number | 30-10-22 | Ref 7 the time is for review |


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| Unit & Name & Topics | Proposed date | Remarks |
|--|---------------|---------|
| <p><u>Unit 1: Introduction</u> Meaning, Objectives, Nature and Scope of management accounting Difference between cost accounting and management accounting Application of cost concepts for managerial decision making; Concept of cost control and Cost reduction, Cost management.</p> | 15-8-22 | |
| <p><u>Unit 2: Financial Statement Analysis:</u> Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis - Comparative statement, Common-Size Statement and Trend Analysis. Meaning of accounting Ratio, Classification of Accounting Ratios; Objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and profitability ratios.</p> | 30-8-22 | |
| <p><u>Unit 3: Budgetary Control</u> Budgeting and Budgetary Control: Concept of budget</p> | | |

| Unit & Name & TOPICS | Proposed date | Award |
|---|---------------|--|
| budgeting and budgetary control, objectives, merits and limitations. Budget administration. Functional budgets. Cash budget. Fixed and flexible budgets. Preparation of cash budget and flexible budgets. | 14-9-22 | |
| <u>Unit 4:</u> Standard Costing Standard costing and Variance Analysis: Meaning of Standard Cost and Standard Costing - advantages, limitations and applications. Variance Analysis - material, labour, overhead and Sale variances Disposition of variances. | 28-9-22 | |
| <u>Unit 5:</u> Marginal Costing Absorption versus variable Costing: Distinctive features and income determination. Cost - Volume - profit Analysis, profit volume ratio. Break - even analysis - algebraic and graphic methods. Angle of incidence margin of safety. | 31-10-22 | Ret 2 He 1 Jul 15 for revision |

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| Unit Name & Topics | Prp'd date | Review |
|---|------------|--------|
| <p><u>Unit 1: Introduction</u> Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost and preparation of cost sheet; Installation of a costing system; Role of cost accounting in an organization.</p> | 16-1-23 | |
| <p><u>Unit 2: Element of cost - Material</u> Material inventory control techniques. Accounting and control of purchases, storage and issue of materials. Method of pricing of material issue - FIFO, LIFO, Simple Average, Weighted Average Replacement, Standard cost. Treatment of material losses, stores ledger, FOB, levels of inventory.</p> | 28-1-23 | |
| <p><u>Unit 3: Element of cost: Labour</u> Accounting and control of Labour cost. Time keeping and time booking. Concept and treatment of idle time.</p> | | |

| Unit Name & Topics | Proposed Date | Remarks |
|--|---------------|----------------------------------|
| Labour turnover and fringe benefits. Methods of wage payment and the incentive Schemes - Halsey, Rowan Taylor's differential piece wage. | 16-2-23 | |
| <u>unit 4: Element of cost:</u> overheads: classification, allocation, apportionment and absorption of overheads under and over absorption. Calculation of machine Hour Rate; Treatment of interest on capital, depreciation, packing expenses, bad debts, research and development expenses. | 28-2-23 | Rest of the time is for revision |
| <u>unit 5: Method of Costing</u> unit costing, job costing, Contract costing, process costing. | 9-3-23 | |
| <u>unit 6: Bank Keeping in Cost Accounting.</u> Integral and non integral system; Reconciliation of cost and financial accounts. | 30-3-23 | |

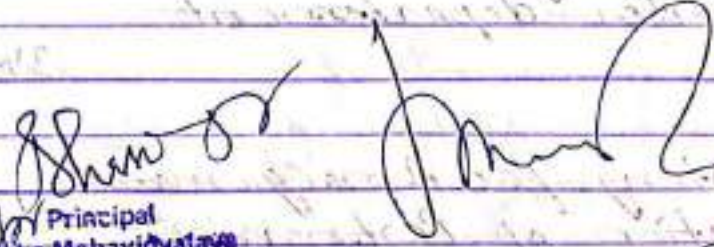

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| Unit & Name & TOPICS | Proposed Date | Rev |
|--|---------------|-----|
| <p><u>Unit-1: Final Accounts</u> Preparation of Final Accounts of a joint stock company with necessary adjustment.</p> | 11-1-23 | |
| <p><u>Unit-2: Incentive Equity, Buy Back and Valuation of Shares and goodwill:</u> 1. Incentive Equity: Right and Powers Shares - Meaning, Advantages and Disadvantages, Provisions as per Companies Act 2013 and their Accounting Treatment.</p> | 24-1-23 | |
| <p><u>Unit-3: Internal Reconstruction of Companies:</u> Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital preparation of Balance sheet after Internal Reconstruction.</p> | 28-2-23 | |
| <p><u>Unit 4: Amalgamation of company</u> Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and purchase; Accounting Treatment for Amalgamation and preparation of Balance</p> | | |



| Unit & Name of Topic | Proposed Date | Remarks |
|---|---------------|---------------------------------|
| Shut after Amalgamation | 23.3.23 | |
| <u>Unit 5</u> :- Accounts of Holding Company Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest, cost of control. | 31-3-23 | Ref & the trial is for Revision |


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| Unit & Name of Topics | Start Date | Rev |
|--|------------|-----|
| <u>Unit 1: Royalty</u> Royalty accounts: Meaning of Royalty, Minimum Rent and Short Working Accounting Treatment and preparation of Royalty Account including impact of strikes & Lockouts, excluding Sub-Lease. | 16-8-22 | |
| <u>Unit 2: Departmental Accounts:</u> Meaning and objectives; allocation of common expenses; system of preparation of departmental trading and profit and loss accounts; inter-department transfers. | 24-8-22 | |
| <u>Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms.</u> Accounting for Dissolution of partnership firm including insolvency of partners, sale to a limited company and piecemeal distribution. Accounting for Amalgamation of partnership firms. | 19-9-22 | |
| <u>Unit 5: Government Accounting</u> Meaning, features and objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General principles of Government Accounting; Demand for Grant, Appropriation | | |

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Unit + Name & Topics

Report Date

Remarks

Accounts, Re-appropriation; Systems of financial administration and financial control in India; Accounts Keeping of the Government; Classification of Accounts - Consolidated Fund, Contingency Fund and public Accounts; Government Accounts; Standards Advisory Board.

31-10-22

Ref to file for revision

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B.Com 6th Sem - 2022-23

COM-HC-6016 : Auditing and Corporate Governance
Prof K. R. Nath, M. Roy, M. Chakraborty.

| Unit & Name of Topic | Impor Date | Rem |
|--|------------|-----|
| <u>Unit 1: Introduction</u> Auditing: Introduction, Meaning, Objectives, Basic principles and Techniques; Classification of Audit, Audit planning, Internal Control - Internal check and Internal Audit; Audit procedure - Vouching and verification of Assets & Liabilities. | 13-1-23 | |
| <u>Unit 2: Audit of Companies</u> Audit of Limited Companies: Company Auditor - Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Audit Procedure - Vouching and verification of Assets & Liabilities. | 24-2-23 | |
| <u>Unit 3: Special areas of Audit</u> Special areas of Audit: Special features of cost audit, Tax audit, and management audit; Recent trends in auditing, Basic consideration of Audit in EDP Environment; Computer aided Audit techniques and tools, Auditing standards; Relevant case studies / problems; | 3-3-23 | |

Unit 1 name & topic

Prinpal
date

Rev

Unit 4: Corporate Governance:

Conceptual framework of Corporate Governance: Theories and models, Board Committees; Corporate Governance reforms. Major corporate scandals in India and abroad: Common Governance problems notice in various Corporate failures. Codes and standards are Corporate Governance.

13-3-23

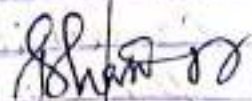
Unit 5: Business Ethics

Morality and ethics, Business values & ethics, approaches and practices of business ethics, Corporate ethics, ethics programs, ethics codes of ethics, ethics committee. Ethical Behaviour: Concept and advantage; Rating agencies; green governance; Clause 49 and listing agreement

26-3-23

Unit 6: Corporate Social Responsibility (CSR):

Concept of CSR, corporate philanthropy, Strategic, Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR committee; CSR Models; Codes, and Standards on CSR.


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16-4-23




Name of Teacher: Dr. N. Sharma

| Unit & Name & TOPICS | Prison Date | Rem |
|--|-------------|-----|
| <p><u>Unit 1: Conceptual Framework.</u></p> <p>Markets: Concepts of Consumers, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labelling and packaging.</p> <p>Experiencing and voicing Dissatisfaction</p> <p>Consumer Satisfaction / Dissatisfaction - Grievances - Complaint, Complaint handling: Corporate Redress Systems and Public Redress Systems.</p> | 16-1-23 | |
| <p><u>Unit 2: The Consumer Protection Act, 1986 (CPA)</u></p> <p>Objectives and Basic Concepts: Consumers, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.</p> <p>Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, powers, and jurisdiction, Role of Supreme Court under the CPA.</p> | 30-1-23 | |
| <p><u>Unit 3: - Grievance Redress Mechanism under the Consumer Protection Act 1986: 13 Lectures</u></p> | 30-1-23 | |



Unit Name & Topics

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20/6

Who can file a complaint? Extent of filing a complaint; Limitation period; procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; offences and penalties.

14-2-23

Unit 4: Industry Regulators and Consumer Complaint Redress mechanism.

- (i) Banking: RBI and Banking ombudsman.
- (ii) Insurance: IRDA and insurance ombudsman.
- (iii) Telecommunication: TRAI
- (iv) Food products: FSSAI
- (v) Electricity Supply: Electricity Regulatory Commission.
- (vi) Advertising: ASCI

15-3-23

list of the time is for revision

Unit 5: Consumer Protection in India
Movement in India; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizen Charter, Product Testing.

16-4-23

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