

Prof Sayani Sikder

Financial Accounting I Part I Hons + Genl [Paper C1G]

SI No	Topics Name	Module	No of Lecture	Period [Month]
1	Preparation of financial statements: a) from incomplete records	II	10	Aug – Oct
2	Preparation of financial statements: b) of non-profit organisation	II	10	Nov - Jan

Business Regulatory Framework Part I Hons + Genl [Paper C12G]

SI No	Topics Name	Module	No of Lecture	Period [Month]
1	The Indian Contract Act, 1872 Introduction Essential elements of a valid contract, classification of contracts Offer and Acceptance: meaning, rules relating to valid offer and acceptance; communication of offer and acceptance; revocation of offer and acceptance Consideration : definition ; essential elements, types of consideration ; “no consideration no contract” and it’s exceptions Capacity of Parties: Competency to contract; minor; persons of unsound mind; persons disqualified by other laws Consent: definition of consent and free consent; coercion; undue influence; fraud; misrepresentation; mistake Void and Voidable Agreements: definitions; distinction between void and illegal agreement; wagering agreement Discharge of Contracts: meaning; methods of termination or discharge of contract Special Contracts: definition only contingent contract; quasi contract; contract of indemnity; contract of guarantee; bailment; pledge	I	20	Aug – Feb

Financial Accounting II Part II (Hons) Paper: C22A

SI No	Topics Name	Module	No of Lecture	Period [Month]
1	Departmental accounts Concept, difference with Branch, objective of preparation of departmental accounts apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	I	10	Aug - Oct
2	Introduction to Accounting Standard Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). Need for a global standard, IFRS (concept only).	I	5	Oct - Nov
3.	Redemption of debenture Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	II	10	Dec - Jan

Financial Accounting II
Part II (Genl) Paper: C21G

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Departmental accounts Concept, difference with Branch, objective of preparation of departmental accounts apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	I	10	Aug - Oct
2.	Redemption of debenture Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	II	10	Nov - Jan