

Prof Sandip Basak

Financial Accounting I
[Hons + Genl] [Paper: C11G]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1.	• The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of Depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.	I	8	July - Sept
2.	• Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee	II	8	Sept- Nov
3.	Insurance claim for loss of stock and for loss of profit • Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)	II	8	Dec - Feb

Economics I
Part I Hons + Genl. [Paper C14G]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1.	Indian Business Environment Concepts: Economic Growth and Development; Meaning of Underdeveloped Economy; Basic Characteristics of Indian economy.	II	4	July - Aug
2.	Overview of Indian Economic National Income: Concept - Methods of measurement of national income in Indian economy – Trend of National Income & per capita income – trend in structural composition of national income. Trend in occupational structure. Trends in Saving and Investment in Indian economy.	II	10	Aug - Nov
3.	Indian Economic Planning Concepts of Economic Planning; Objective and achievements of Indian Five-year Plans (Plan period I to XI). Import Substitution vs. Export Promotion Strategy.	II	10	Dec - Feb

Cost and Management Accounting
Part II Hons [Paper C24A]

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal Costing Techniques; Marginal Cost and Product Pricing; Product Mix and Make or Buy Decisions, Shut Down Decisions (with simple type of problems on different areas of decision making)	II	14	July - Sept
2.	Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget.	II	8	Oct - Nov
3.	Standard Costing. Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs Variances (elementary level).	II	8	Dec - Jan

Financial Accounting III
Part III [Hons] Paper: C31A

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1.	• Profit/ loss prior to incorporation; Accounting for Acquisition of business.	I	4	July - Aug
2.	Holding Company Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)	I	16	Sept - Jan

Financial Accounting III
Part III [Genl] Paper: C31A

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1.	. BusinessAcquisition • Profit/ loss prior to incorporation; and Accounting for business acquisition	I	4	July - Aug
2.	Holding Company Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, and Holding of equity shares only. (excluding shares acquired on different dates by the Parent company, chain and cross holding)	II	18	Sept - Jan