

**Prof Chandrani Chatterjee**

**Financial Accountintg**  
Part I [ Hons + Genl] Paper: C11G

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	Reserves and provisions: Meaning; Objective; Types & Accounting	I	7	July – Aug
2	Revenue Recognition	I	3	Sept
3	Death of a partner	II	8	Oct - Feb

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

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Issues in Indian Economy Problems of Growth:</b> Unemployment, Poverty, Inequality in Income distribution, Inflation, Concept of Parallel economy.	II	10	July - Oct
2	<b>Problems and Policies of Indian Economy</b> (A)Basic features of Indian agriculture: Low productivity; Land reform; Green Revolution; Rural Credit; Agricultural Marketing; Impact of New Agricultural Policy (NEP) on Indian Agriculture with special reference to Food Security. (B) Industrial development during plan period; Industrial sickness; Industrial policies in the Pre-reform and Post-reform period in 1991. (C) Globalization and the Policies of the Indian Economy under WTO Regime.	II	16	Nov - Feb

Cost and Management Accounting  
Part II Hons [ Paper C24A]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Material Costs</b> a. <i>Purchase of materials:</i> Purchasing needs and organisation, purchase procedure, documentation, material costs (direct and indirect). b. <i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, equisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. c. <i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. d. <i>Methods of Pricing Material Issues</i> Various methods of pricing materials issues; Advantages and disadvantages of each method; Comparative analysis; Stock Valuation for Balance Sheet. Treatment of Normal and Abnormal Loss of Materials; Accounting and control of Waste, Scrap, Spoilage and Defectives.	I	15	Aug - Oct
2	<b>Employee Cost-</b> Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages, Overview of statutory requirements), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover-Causes and methods of calculating labour turnover; cost of labour turnover. <b>Incentive Systems</b> –Main Principles for sound system of wage incentive schemes; labour utilisation; Distinction between direct	I	15	Oct - Dec

	and indirect labour cost; System of Wage Payment and Incentives; System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose; Absorption of wages; Efficiency rating procedures.			
3.	<b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.	I	6	Jan - Feb

Cost and Management Accounting  
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