

Prof Rajendranath Dutta

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

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Accounting for sale on approval	II	5	July -Sept
2	Final accounts Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	II	8	Sept - Nov
3.	Concepts for determination of business income • Capital and revenue expenditures and receipts: general introduction only. • Adjustment and rectification	I	8	Dec - Feb

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

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Memorandum of Association and Articles of Association, distinction, alteration of Memorandum and Articles of Association, Doctrine of Ultra Vires and Indoor Management; Prospectus- form and content- statutory requirements of a prospectus; additional disclosures in prospectus statement in lieu of prospectus statement by experts, Shelf prospectus, red- herring prospectus, abridged prospectus, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares	II	12	July - Oct
2	Board of Management Director- qualification, disqualification, appointment, legal position; number of directorship ; removal, Resignation of Director; duties, liabilities, powers of board of directors; Managing Director – qualification, appointment; Company Meetings - quorum, resolution, Minutes;	II	14	Nov - Feb

Auditing
Part II [Hons] Paper: C21A

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Audit of Different Institutions • Banks- Legislation Relevant to Audit Of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-Performance Assets(Concept , Provisions), Long Form Audit Report. • Insurance Companies- Legislation Relevant to Audit of Insurance companies(Life And General Insurance), Review of Internal Control, Audit Report(Matters as per IRDA). • Educational Institutions and Hospital • Features and Basic Principles of Government Audit-Local Bodies and Non- Profit • Seeking Organizations(including NGOs). • Comptroller and Auditor General and its Constitutional Role.	II	10	Aug - Sept
2	Investigation (Classes 6 / Marks 8) • Meaning, Purpose- Distinction between Investigation and Auditing Approach to • Investigation- Types of Investigations. • Assessing a Business (Due Diligence Review, Valuation). • Investigations to Detect Fraud, Misappropriations and Defalcations- Investigations • with respect to Business Combinations.	II	6	Oct - Nov

3.	Other Thrust Areas <ul style="list-style-type: none"> • Cost Audit- Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act. • Management Audit- Tax Audit- Systems Audit- Social Audit- Environment Audit • Energy Audit- Forensic Audit-Peer review (Concepts, Objectives and Regulatory Requirements). • Ethics in Auditing – Auditor’s Independence. • Auditing in CIS Environment. • Standards on Auditing (Concepts, Purpose and Present Position as to Number and Title as issued by ICAI). 	II	12	Dec - Jan
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Auditing
Part II [Genl] Paper: C24G

Sl No	Topics Name	Module	No of Lecture	Period [Month]
1	Audit of Different Institutions Educational Institutions and Hospital	II	5	Aug - Sept
2	Investigation • Meaning, Purpose- Distinction between Investigation and Auditing Approach to <ul style="list-style-type: none"> • Investigation- Types of Investigations. • Investigations to Detect Fraud, Misappropriations and Defalcations. 	II	6	Sept - Oct
3.	Other Thrust Areas <ul style="list-style-type: none"> • Cost Audit- Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act. • Management Audit- Tax Audit- Systems Audit- Social Audit- Environment Audit • Energy Audit -Peer review (Concepts, Objectives and Regulatory Requirements). 	II	12	Nov - Feb