

Unit-IV : [10]

Business Letter; Claim letters; adjustment letters, Collection letters, Enquiry letter; Quotation letter

OR

Resume : Curriculum Vitae (CV) and Bio-Data (Chronological and Functional) with application for a job

Unit-V : [20]

Objective / Multiple Choice Questions are to be set.

Book Prescribed :

1. "Mastering basic skills of communicative English and Business Communication"

By Dr. Mahajiteswar Das (New Age Publication)

Chapter- 1 & 2

2. Contemporary Communicative English

By Dr. Shruti Das (S.Chand & Co.)

Internal assessment [20]

FIRST SEMISTER

FINANCIAL ACCOUNTING (PASS-I) Marks--100 (80+20)

Unit-I

Accounting Concept and conventions Theory and practices of Double- Entry Book- Keeping capital and Revenue Receipts Expenditure Trial Balance and Errors including Suspense Account.

Unit-II

Manufacturing and production Account, Trading and Profit and Loss Account and Balance Sheet of Sole Traders and Partnership Firms. Important Adjustment relating to final Accounts and statement.

Unit-III

Departmental and Branch Account (Including Foreign Branch) Accounting from incomplete record (Single entry system).

Unit-IV

Partnership Accounts-Admission, Retirement, Death Amalgamation and dissolution.

Unit-V

Depreciation Accounting and Insolvency Accounts.

BOOKS RECOMMENDED

1. Advanced Accounts – M. C.Shukla, T. S.Grewal and S. C. Gupts (S. Chand)
2. Modern Accountancy –A. Mukherjee and M. Hanif (Tata Mc. Graw)
3. Advanced Accounts—R. L. Gupta (Sultanchand)
4. Practice in Accountancy—Basu and Das (Rabindra Library Calcutta)
5. Financial Accounting—S. P. Jain and K. L. Naranga(Kalyani)
6. Financial Accounting Advanced – D. Agarwal (Pitambar Publishing)

FIRST SEMESTER**Honours-I****COST ACCOUNTING (BOTH ACCOUNTING & MANEGEMENT HONS.) --100(80+20)****Unit-I**

1. Nature and scope of Cost Accounting , Objects of Cost Accounting, Importance and limitations of Cost Accounting, Financial Accounting Vs. Cost Accounting.
Cost Analysis and Classification Elements of Cost Classification of Cost and preparation of Cost sheet.

Unit-II

2. Material Control:
 - a) Meaning of Material Control, need for Material centre essential of Materials Control.
 - b) Purchasing procedure, stores record, pricing on Material issue
Labour Control: Control over labour cost, Labour turnover, time keeping, time booking, Idle Time, Over Time, pay roll records, Systems of wage payment including incentive systems.

Unit-III

3. a) Direct Expenses: Meaning of Direct Expenses, type of Direct Expenses, Accounting Treatment

- b) Over-head Expenses: Classifications of over head cost. Allocation and Appointment of overhead expenses. Absorption of overhead. Treatment of over observed and under-observed overhead.

Unit-IV

4. Job and Contract Costing

Unit-V

5. Process Costing (Except- Equivalent production).

BOOKS RECOMMENDED

1. Cost Accounting – Jain and Narang
2. Principles and Practices of Cost Accounting – Dr. R. K. Gupts
3. Cost Accounting – B. Banerjee
4. Cost Accounting – S. P. Iyengar
5. Management Accounting – Khan and Jain
6. Management Accounting—Sharma and Gupta
7. Cost Accounting—P. K. Gosh

SECOND SEMISTER

BUSINESS ECONOMICS --100(80+20)

Unit-I

Introduction: Basic problems of an economy: Working of price mechanism, Elasticity of Demand: Concept and measurement of elasticity of demand Price, income and cross elasticity, Average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Unit-II

Production Function: Law of variable proportions' OSO-quant's: Economic regions and optimum factor combination; expansion path; Return to scale Internal and external economics and diseconomies; Ridge lines.

Theory of Costs: Short-run and long- run cost curves- traditional and modern approaches.

Unit-III

SECOND SEMESTER

BUSINESS STATISTICS (PASS) Paper-II—Marks 100 (80+20)

Unit-I

Meaning, origin, Importance & Scope of Statistics- Measurement of Central Tendency, Measures of Dispersion, Moment, Kurtosis and Skewness

Unit-II

Probability and probability Distributions: Basic Concepts of probability- Additive and Multiplicative Laws-Baysian Theory probability Distributions – Normal, Binomial & Poisson distribution and their application,(Problem).

Unit-III

Theory of sampling: Concepts of sampling Methods-selection and size of samples – Tests of hypothesis Small and Large Samples, Test of Significance t. f. and z test.

Unit-IV

Forecasting Method: Business forecasting- Correlation simple and Spearman's Rank Correlation-Regression Analysis –simple Time Series and Measurement of Trend.

Unit-V

Index Number, types of Index Numbers, Problems in Construction Method of Construction, Formulas of Chain Base and Fixed Base: Base Shifting, Splicing and deflating test consistency of formulas.

BOOKS RECOMMENDED

1. Fundamentals of Statistics – D. N. Elhance
2. Statistical Methods –S. P. Gupta
3. Statistical Methods –C. B. Gupta
4. Statistical Methods –B. N. Gupta
5. Fundamentals of Mathematical Statistics --Gupta and Kapoor
6. Statistical Methods –D. Puri
7. Quantitative Technique—C. R. Kothari
8. Operation Research and Quantitative Analysis—P. K. Gupta and Manmohan.

SECOND SEMESTER

Honours-II

(ACCOUNTING HONS.)

THIRD SEMESTER**Honours-III****(BOTH ACCOUNTING & MANAGEMENT HONS.)****MANAGEMENT ACCOUNTING -100(80+20)****Unit-I**

Nature, importance and Scope of Management Accounting, Financial Management Accounting Vs. Management Accounting. Cost Accounting Vs. Management Accounting. Limitation of Management Accounting, Management use of Accounting information, Role of Management Account in modern business.

Unit-II

Analysis and interpretation of Financial Statements; Comparative Statements, common size Statement, Trend percentage and Ratios, standards of comparison, competition and use of ratio, classification of ratio. Measurement of relationship of different type of accounting ratio.

Unit-III

Analysis of change in Financial positions, preparation of funds flow statement.

Unit-IV

Fixed capital and working Capital, Analysis Measurement interdependence.

Unit-V

Accounting for decision making Concept of differential cost and Application of differential cost Analysis, Make or Buy decision. Marginal costing including breakeven Analysis.

BOOKS RECOMMENDED

1. Management Accounting—J. Batty
2. Managerial Accounting—Murphy Mary E
3. Management Accounting Principles—Robert C. Athony
4. Management Accounting—S. Nagartnas
5. Financial Management – R. M. Srivastava
6. Management Accounting—Khan and Jain
7. Management Accounting—B. K. Gupta
8. Principles of Management Accounting—Manmohal and Goel

Roots of Indian culture: Harappan & Vedic culture, Concept of Bharatavasha, religions faith and belief, Social Systems in vedic Age.

Characteristics of Indian Culture: Protestant Religious Movements during 6th century B. C. Culture attainments with reference to the Gupta period.

Unit-II

Marks-16

Cultural Expansion: Overseas trade and commerce and its impact on South-East Asia.

External impact on Indian Culture: Hellenistic impact on art and architecture, impact of Islam on Indian life, Socio-religious reform movements: Bhakti Movement, Brahmo Samaj and Arya Samaj.

Unit-III

Marks-16

Nationalism in India: Freedom struggle and the role of Gandhi, Nehru, Subhas and Jinna.

Internal Assessment Marks-20

BOOKS RECOMMENDED:

1. Indian Society and Culture by H. S. Patnaik, Kharavela Mohanty
2. Social and Economic History of India by S. C. Ray Choudhury
3. Indian Society and Culture by Prof. M. R. Patnaik
4. Evolution of Indian Culture by B. N. Luniya
5. The wonder that was In India by A. L. Basham
6. Indian Society and Culture by S. K. Jena
7. Bharatiya Samaj and Sanskruti (Oriya) by Dr. Trilochan Mishra.

SIXTH SEMESTER

Honours-VII

(ACCOUNTING HONS.)

COMPANY ACCOUNTING –Marks-100(80+20)

Unit-I

Joint Stock Company Accounts:

- a) Provisions of companies Act relating to Accounts and Reports, final Accounts and Statements, remuneration to Managerial Personnel.
- b) Valuation of shares and goodwill.

Unit-II

Issue and Forfeiture of shares and Debentures. Re-issue of forfeited shares, Redemption of debentures. Redemption of preference shares, issue of Bonus Shares. Profit prior to incorporation.

Unit-III

Purchase of Business, Alternation of share capital amalgamation, Absorption and Reconstruction.

Unit-IV

Liquidation: Preparation of Statement of Affairs, Deficiency Accounts and Liquidator's Final Statement of Account.

Unit-V

Accounts of Insurance Companies, Accounts of Banking Companies.

BOOKS RECOMMENDED

1. Advanced Accounts—R. L. Gupta
2. Advanced Accounts—M. C. Shukla & T. S. Grewal S.
3. Advanced Accounts— R. L. Gupta & Radhaswamy
4. Financial Accounting Advanced —B. D. Agrwal
5. Accountancy Theory and Practice—C. Mohan Juneja
6. Advanced Accounts—S. P. Jain & K. L. Narang

SIXTH SEMESTER

Honours-VII

(MANAGEMENT HONS.)

BANK MANAGEMENT Marks–100(80+20)

Unit-I

Principles of Banking: definition of bank, Creation of Money; Present structure of commercial banking system in India: Brief History; Functions: Working During 1947-1990 and thereafter.

Unit-II