Bachelor of Commerce – Part – III
(<u>Honours Course – Accounts Group</u>)
Cost Accounting
Honours Paper – V   Full Marks: 100
<u>Contents</u>

Unit – I: Cost Accounting -

Meaning, Objects, Scope of Cost Accounting and its relation with Financial Accounting,

Methods/Systems of Cost Accounting.

– 20 marks, No. of Lectures = 12.

Unit – II: Types and Classification -

Elements of Cost and its Classification, Material Cost, Purchase of Materials, Storage and Pricing of Materials, Issue of Stores, Preparation of Store Ledger, Labour Cost, Computation of Labour Cost Control, Meaning, Classification and allocation of Overheads.

– 20 marks, No. of Lectures = 12.

Unit – III: Unit Costing -

Preparation of Cost Sheets, Statement of Cost and Profit, Production Account, Estimate, Tender/Quotation.

– 20 marks, No. of Lectures = 12.

Unit – IV: Process Costing -

Treatment of Wastages, By-Product, Allocation of Joint Expenses.

Cost Audit –

Meaning and Importance.

– 20 marks, No. of Lectures = 12.

Unit – V: Contract Costing -

Treatment of Profit/Loss on Incomplete Contracts, Reconciliation of Cost and Financial

Accounts.

– 20 marks, No. of Lectures = 12.

<u>Books Recommended:</u>

I.	Shukla, S. M.	:	Cost Accounting
II.	Agarwal, M. L.	:	Cost Accounting
III.	Mehta, B. K.	:	Cost Accounting
IV.	Jain, S. P.	:	Cost Accounting
V.	Maheshwar, S. N.	:	Cost Accounting
VI.	Bigg, W. W.	:	Cost Accounting
VII.	Dhar, B. K.	:	Cost Accounting

Bachelor of Commerce – Part – III

(Honours Course – Accounts Group)

Management Accounting

Honours Paper – VI   Full Marks: 100

Contents

Unit – I: Management Accounting -

Meaning and Nature, Management Accounting as Distinguished from Financial
Accounting and Cost Accounting, Scope and Rules of Management Accounting,
Techniques of Management Accounting.

– 20 marks, No. of Lectures = 10.

Unit – II:

Preparation and Presentation of Financial Statement, Their Limitation, Basic
Accounting
Concepts and Conventions, Interpretation and Analysis of Financial Statement.

– 20 marks, No. of Lectures = 10.

Unit – III: Ratio Analysis –

Techniques, Different Types of Accounting Ratios, Their Signification and Limititation.

– 20 marks, No. of Lectures = 12.

Unit – IV:

Preparation of Funds Flow and Cash Flow Statements.

– 20 marks, No. of Lectures = 14.

Unit – V: Inflation Accounting -

Meaning and Importance, Break-Even Analysis.

– 20 marks, No. of Lectures = 14.

Books Recommended:

I.	S. P. Gupta	:	Management Accounting
II.	B. K. Mehta & K. L. Gupta	:	Management Accounting
III.	Manmohan and Goyal	:	Management Accounting
IV.	Hingorani and Others	:	Management Accounting
V.	R. N. Anthony	:	Management Accounting
VI.	Agarwal and Mehta	:	Management Accounting

Bachelor of Commerce – Part – III
(<u>Honours Course – Accounts Group</u>)
Taxation Law and Accounts
Honours Paper – VII   Full Marks: 100
<u>Contents</u>

<u>Unit – I:</u> Income Tax Act 1961 -

Definition, Concept of Income, Residence and Tax Liability, Distinction between Capital

and Revenue Receipts, Income Exempt from Tax.

– 20 marks, No. of Lectures = 08.

<u>Unit – II:</u> Computation of Income under Various Heads -

Income from Salary, Income from Salary (Retirement).

– 20 marks, No. of Lectures = 15.

<u>Unit – III:</u>

Income from House Property, Income from Capital Gains.

– 20 marks, No. of Lectures = 12.

<u>Unit – IV:</u>

Income from Business and Profession, Income from Other Sources, Taxation of

Individuals and Firms.

– 20 marks, No. of Lectures = 15.

<u>Unit – V:</u> Income Tax Authority -

Their Appointment, Jurisdiction ND Powers, A Brief Introduction to Wealth Tax Act

1957, Gift Tax Act-1958 and GST Act.

– 20 marks, No. of Lectures = 10.

<u>Books Recommended:</u>

I.	H. C. Mehrotra	:	Taxation Law & Accounts.
II.	R. K. Jain	:	Income Tax Law & Accounts.
III.	R. R. Gupta	:	Income Tax.
IV.	G. K. Varsney	:	Company Law.
V.	Bhagwati Prasad	:	Income Tax Law & Accounts.

Bachelor of Commerce – Part – III
(<u>Honours Course – Accounts Group</u>)
Business Mathematics and Elementary Statistics
Honours Paper – VIII   Full Marks: 100
<u>Contents</u>
<u>Mathematics</u>

<u>Unit – I:</u>

Elementary Ideas of Arithmetic Progression, Geometric Progression and Harmonic Progression, Permutation and Combination, Binomial Theorem.

– 20 marks, No. of Lectures = 10

<u>Unit – II:</u> Set Theory -

Definitions, Union Intersection and Difference of Sets (1) Elementary Ideas of Determinations and Matrices, Variables and Functions.

– 20 marks, No. of Lectures = 05

<u>Statistics</u>

<u>Unit – III:</u> Introduction -

Meaning, Nature, Scope, Limitation and Importance of Statics, Collections of Data, Census Survey and Samples Survey, Direct and Indirect, Personal Investigation on the basis of existing documents, Preparation of Questionaries' and Schedules.
Sample Survey –
Population, Sampling Units and Sampling Variance, Concept of Purposive and Probability Sampling, Simple Random Sampling, Stratified Random, Sampling, Systematic Sampling, Two Stage Sampling and Cluster Sampling.
Graphic Representation of Data –
Histograms, Frequency Polygon, Frequency Curve, Ogives of Less Than and More Than Types.

– 20 marks, No. of Lectures = 20

<u>Unit – IV:</u> Statistical Tools and Interpretation -

Measure of Central Tendency –
Arithmetic Mean, (Simple and Weighted Average), Median, Mode, Quartiles, Deciles and Percentiles, Their Relative Importance and Limitations.
Measures of Dispersion –
Range, Mean Deviation and Standard Deviation, Quartile Deviation.

– 20 marks, No. of Lectures = 20

<u>Unit – V:</u> Correlation -

Meaning, Uses and Types, Degree of Correlation and its Nature, Product Moment Correlation and Rank Correlation.

– 20 marks, No. of Lectures = 05

Books Recommended:

I.	B. N. Gupta	:	Business Math & Statistics
II.	S. P. Singh	:	Statistics
III.	Mukund Lal	:	Statistics
IV.	K. N. Nayar	:	Statistics
V.	C. B. Gupta	:	Statistics
VI.	Shukla & Sahay	:	Statistical Analysis
VII.	C. D. Gupta	:	Statistical Analysis
VIII.	D. N. Elhana	:	Statistical Analysis

Bachelor of Commerce – Part – III
General Course
General Studies (Paper – IV)
Full Marks: 100
Contents

The paper on General Studies will include question on the following fields of knowledge:

(i)   **History of India –**   **Marks 15**
3 Short Answer Type Question 3 X 5
(Students should have a broad general understanding of the subject in its social in its social. Economic and political aspect.)

(ii)   **Geography of India -**   **Marks 15**
3 Short Answer Type Question 3 X 5
(Physical and Economic Geography of India – Agricultural and natural resources.)

(iii)   **Planning in India -**   **Marks 10**
2 Short Answer Type Question 2 X 5
(General understanding of the broad facts about the different Five Year Plans.)

(iv)   **Indian Policy -**   **Marks 15**
3 Short Answer Type Question 3 X 5
(General understanding of the Constitution of India.)

(v)   **Indian National Movement –** One question.   **Marks 10**

(vi)   **General Science -**   **Marks 20**
3 Short Answer Type Question 4 X 5
(Question on General Science will cover General understanding of science and experience as may be expected of a well-educated person who has not made a special study of any scientific discipline.)

(vii)   **Current events of national and international importance -**   **Marks 15**
3 Short Answer Type Question 3 X 5