

SILIGURI COLLEGE OF COMMERCE

Lesson Plans for the 2nd Semester (2022-23)

2nd Sem. (Honours) under the CBCS Revised Syllabus

CC-3: Corporate Accounting (Honours)

Unit and Topic	Content	Hours
Unit I : Accounting for Share Capital & Debentures	Issue, forfeiture and reissue of forfeited shares	6
	Issue of right and bonus shares	
	Buy back of shares	3
	Redemption of preference shares	
Issue and Redemption of Debentures	5	
Unit II: Final Accounts	Preparation of profit and loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration)	6
	Disposal of company profits	3
Unit III: Cash Flow Statement	Concept of funds	3
	Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS)-7	7
Unit IV: Valuation of Goodwill and Shares	Concepts, methods and calculation of Goodwill	4
	Concepts, methods and calculation of Shares	6
Unit V: Amalgamation of Companies	Concepts	1
	Types and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings)	8
	Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction	3
Unit VI : Accounts of Holding Companies/Parent Companies	Preparation of consolidated balance sheet with one subsidiary company	9
	Relevant provisions of Accounting Standard: 21 (ICAI)	3

CC – 4 Business Laws (Honours)

Unit and Topic	Content	Hours
Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract	Contract – meaning, characteristics and type	3
	Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects	4
	Void agreements	2
	Discharge of a contract – modes of discharge, breach and remedies against breach of contract.	3
	Contingent contracts	2
	Quasi – contracts	2
Unit II: The Indian Contract Act, 1872: Specific Contract	Contract of Indemnity and Guarantee	3
	Contract of Bailment	2
	Contract of Agency	3
Unit III: The Sale of Goods Act, 1930	Contract of sale, meaning and difference between sale and agreement to sell.	4
	Conditions and warranties	2
	Transfer of ownership in goods including sale by anon-owner	3
	Performance of contract of sale	4
	Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	4
Unit IV: The Limited Liability Partnership (LLP) Act, 2008	Salient Features of LLP	3
	Differences between LLP and Partnership, LLP and Company LLP Agreement,	4
	Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship	5
Unit V: Consumer Protection Act, 1986	Salient features and basic provisions of the Act	3
	Consumer rights	3
	Organizational set up	3
	Complaint filing procedure and Redressal mechanism	4

GE-2: Business Statistics (Honours)

Unit I: Statistical Data and Descriptive Statistics	Nature and Classification of data: Univariate, bivariate and multivariate data; time-series and cross-sectional data	2
	Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional Averages, Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)	6
	Measures of Variation: Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance	4
	Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis and its measurement.	3
Unit II: Probability and Probability Distributions	Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)	4
	Expectation and variance of a random variable	2
	Probability distributions:	
	Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution	4
	Poisson distribution: Probability function, Constants, Fitting of Poisson distribution (including Poisson approximation to binomial distribution), Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probability	4
Unit III: Simple Correlation and Regression Analysis	Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation	6
	Regression Analysis: Regression lines, Regression equations, principle of least squares and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.	6
Unit IV: Index Numbers	Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted	6
	Tests of adequacy of index numbers, Base shifting, splicing and deflating.	3

	Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY	3
Unit V: Time Series Analysis	Components of time series; Additive and multiplicative models;	2
	Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices	10
Unit VI: Sampling-Concepts, Distributions and Estimation	Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling)	8

DSC-3: Corporate Accounting (Program)

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	Issue of right and bonus shares	
	Buy back of shares	3
	Redemption of preference shares	5
Unit II: Final Accounts	Issue and Redemption of Debentures	6
	Preparation of profit and loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration)	3
Unit III: Cash Flow Statement	Disposal of company profits	3
	Concept of funds	7
Unit IV: Valuation of Goodwill and Shares	Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS)-7	4
	Concepts, methods and calculation of Goodwill	6
Unit V: Amalgamation of Companies	Concepts, methods and calculation of Shares	1
	Concepts	8
	Types and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings)	3
Unit VI: : Accounts of Holding Companies/Parent Companies	Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction	9
	Preparation of consolidated balance sheet with one subsidiary company	3
	Relevant provisions of Accounting Standard: 21 (ICAI)	

DSC-4: Business Laws (Program)

Unit and Topic	Content	Hours
Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract	Contract – meaning, characteristics and type	3
	Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects	4
	Void agreements	2
	Discharge of a contract – modes of discharge, breach and remedies against breach of contract.	3
	Contingent contracts	2
	Quasi – contracts	2
Unit II: The Indian Contract Act, 1872: Specific Contract	Contract of Indemnity and Guarantee	3
	Contract of Bailment	2
	Contract of Agency	3
Unit III: The Sale of Goods Act, 1930	Contract of sale, meaning and difference between sale and agreement to sell.	4
	Conditions and warranties	2
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	Performance of contract of sale	4
	Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	4
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	Consumer rights	3
	Organizational set up	3
	Complaint filing procedure and Redressal mechanism	4