

**SEMESTER-III**  
**Course Title: FINANCIAL ACCOUNTING - II**  
**Course Code: UG BCOM- M- T- 3**  
**Credit-6; Full Marks- (60 +15)**

**COURSE OBJECTIVE:**

The objective of this paper is to help students to acquire specialized knowledge for recording various kinds of business transactions.

**COURSE CONTENTS:**

**1. Partnership Accounts:**

(a) Profit and Loss Appropriation Account; Capital & Current A/C; Guarantee – by firm, by partner and both; Correction of appropriation items with retrospective effect.

(b) Changes in constitution of firm – Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission—treatment of Goodwill, revaluation of assets and liabilities, treatment of reserves and adjustment relating to capital; treatment of Joint Life Policy, Death of a Partner.

(c) Dissolution of Firm – including piecemeal distribution- Surplus Capital Basis and Maximum Possible Loss Basis.

**2. Branch Accounting:** Synthetic Method: Preparation of Branch account, Branch Trading and P/L account (at cost & at Invoice Price) - normal and abnormal losses. Analytical Method: Preparation of Branch stock adjustment account (at cost & at Invoice Price)- normal and abnormal losses. Independent branch – concept of wholesale profit.

**3. Hire Purchase and Instalment Payment system:**

Recording of Transactions in the books of buyer –Allocation of interest – Use of Interest Suspense Account—Partial and Complete Repossession. Books of seller – Stock and Debtor Account (with repossession). Books of Seller – H.P. Trading Account (with repossession). Basic Concept of Operating and Financial lease.

**4. Departmental Accounts:** Appropriation of common cost, Preparation of Departmental Trading and P/L Account. Consolidated Trading and P/L Account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

**5. Investment Accounts:** Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right) and Debentures –treatment of brokerage, cum & ex-interest and cum & ex-dividend, transfer of securities; Valuation of Investment.

6. Insurance claim for Loss of Stock and Loss of Profit (simple type).

**Relevant Accounting Standards (ASs) issued by the Institute of Chartered Accountants of India are to be followed.**

*BM Landa*  
2/10/2024  
Associate Professor  
Chairman, UGRS  
Department of Commerce  
University of Kalyani

**Suggested Readings:**

1. Sukla, Grewal, Gupta, Advanced Accountancy, S. Chand.
2. R. L. Gupta & Radheswamy, Advanced Accountancy, S. Chand.
3. Maheshwari & Maheshwari, Advanced Accountancy, Vikash Publishing House.
4. Sehgal & Sehgal, Advanced Accountancy, Taxman Publication.
5. Hanif & Mukherjee, Financial Accounting, TMH.
6. Frank Wood, Business Accounting, Pearson.
7. Tulsian, Financial Accounting, Pearson.
8. Principles and Practices of Accounting, Basu and Das, Rabindra library, Kolkata.
9. Framework for preparation and presentation of Financial Statements issued by the ICAI.
10. Accounting Standards Rules 2006 under Companies Act.

B. Mandal  
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**SEMESTER-III**

**Course Title: TAX RETURNS AND FILING OF TAX RETURNS (Practical Paper)**

**Course Code: UG BCOM – SEC-P-2**

**Credit-3; Full Marks- (35 +10)**

**(Question will be provided in a single Booklet)**

**COURSE OBJECTIVE:**

To acquaint the students of the actual practice of filing Tax Returns so that in future they can opt for self-employment in Tax matters.

**COURSE CONTENTS:**

**A. Returns under Income Tax (10 Marks)**

1. PAN and TAN- Procedure for application of PAN/TAN.
2. (a) Payment of Advance Tax and Self-Assessment Tax.  
(b) Interest- Interest u/s 234A, 234B, 234C, (simple problems).
3. Filing of Returns- Due dates of filing of Returns- Section 139(1); Section 139(4) [after due date];  
Section 139(5) [Revised Return]; Section 139(9) [Defective Return]; Section 142 (1) [Notice to submit Return]. Different types of Returns and Due dates for filing of those Returns.
4. Procedure of filing e-Return- ITR 1 only.

**B. Returns under Goods and Services Tax (10 Marks)**

1. Different types of Taxable Persons and Returns to be submitted by them; Due dates for filing of Returns.
2. Procedure of filing e-Return- GSTR 1 and GSTR 4 only.

**C. Practical on hard copy of ITR 1(15 Marks)**

**Suggested Readings:**

1. Singhanian, V. and Singhanian, M., Students' guide to Income Tax, Taxmann.
2. Lal & Vashist, Income Tax and Central Sales Tax, Pearson.
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat.
4. Sengupta, C.H., Income Tax, Dey Book Concern.
5. Bhadra and Satpati, Bharoter Kar Babosthapona, Books and Allied Pvt.Ltd.
6. Mehrotra and Goyal, Income Tax Law and Accounts, Sahitya Bhavan Publication.
7. Bare Act and Relevant Rules.
8. Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann.

*BS Mandel*  
02/10/24  
Chairman, UG B.S.  
Associate Professor  
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University of Rajasthan

**SEMESTER-III**  
**Course Title: HUMAN RESOURCE MANAGEMENT**  
**Course Code: UG B.COM – Mi – T - 3**  
**Credit-4; Full Marks- (40 +10)**

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge of concepts and principles of managing human resource of an organization.

**Unit 1: Nature and Scope**

Concept and meaning of HR, Understanding the Nature, and Scope of HRM, Functions and importance of HRM

**Unit 2: Human Resource Planning**

Definition, Need and features of Human Resource Planning, Factors affecting Human Resource Planning.

**Unit 3: Recruitment and Selection**

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy–process–sources of Recruitment. Definition of Selection, Steps in selection.

**Unit 4: Training and Development**

Training and Development Meaning and purpose of training, Benefits of training to organization and employees –Training methods.

**Unit 5: Job Evaluation and Performance Appraisal**

Job evaluation- objectives, scope, Job analysis, Job description, Job Specification-basic concept and significance, Performance Appraisal-Concept

**Suggested Readings:**

- Gupta, C. B., Human Resource Management, Sultan Chand & Sons.
- Mahajan, Reeta, Human Resource Management, Vikash.
- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Haldar & Sarkar, Human Resource Management, Oxford.
- Mukherjee, S., Das, M.K., Foundations of Human Resource Management, Global Net.
- Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version)

*B. Mandal 2/10/24*  
Chairman, UHBS

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**SEMESTER-III**

**Course Title: Value Added**

**Course Code: UG BCOM – VA-T-2**

**Credit-3; Full Marks- (40 +10)**

**Follow the syllabus provided by the Controller of Examination of University of Kalyani vide reference no. CE/009 dated 12.08.2024.**

*By hand 2/10/2024*  
*Chairman, VAD*

Associate Professor  
Department of Commerce  
University of Kalyani

SEMESTER-III

Course Title: Multidisciplinary Course

Course Code: UG BCOM – Mu-T-3

Credit-3; Full Marks- (35 +10)

The same syllabus provided in semester 1 of B.Com under University of Kalyani following NEP 2020.

*R. M. Kundu* 04/10/24  
Chairman, UG BS

Associate Prof.  
Department  
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