



Kazi Nazrul University

Curriculum and Syllabus

B.Com Program in Accounting

(6 Semesters Pattern)

With effect from 2017-18 academic session and onwards

There will be six semesters in the three-year **B.Com Program in Accounting**. The Curriculum consists of 12 Core Courses (C) of which 4 core courses are to be taken from AECC-Core. Apart from these, 2 Generic Elective courses (GE) **[to be taken from the pool of Generic Elective Courses]**, 2 Ability Enhancement Compulsory Courses (AECC-Elective), 4 Skill Enhancement courses (SEC) and 4 Discipline Specific Elective courses (DSE) are to be taken. Each paper is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com Program in Accounting: 1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPACCC101	Financial Accounting	Core-1	5 - I - 0	6	50
	Discipline 2 (Core 1)	Core-2	5 - I - 0	6	50
BCOMPACCC102	MIL-I	AEC(Core) -1	5 - I - 0	6	50
AECE101	Environment Studies	AEC(Elective) -1	4 - 0 - 0	4	50
		SEMESTER	TOTAL:	22	200

B.Com Program in Accounting: 2nd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPACCC201	Cost Accounting	Core-3	5 - I - 0	6	50
	Discipline 2 (Core 3)	Core-4	5 - I - 0	6	50
BCOMPACCC202	English-I	AEC(Core) -2	5 - I - 0	6	50
AECE201	English/MIL	AEC(Elective) -2	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

B.Com Program in Accounting: 3rd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPACCC301	Corporate Accounting	Core-5	5 - 1 - 0	6	50
	Discipline 2 (Core 5)	Core-6	5 - 1 - 0	6	50
BCOMPACCC302	MIL-II	AEC(Core) -3	5 - 1 - 0	6	50
BCOMPACCSEC301	Business Communication	SEC- 1	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

B.Com Program in Accounting: 4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPACCC401	Management Accounting	Core-7	5 - 1 - 0	6	50
	Discipline 2 (Core 7)	Core-8	5 - 1 - 0	6	50
BCOMPACCC402	English-II	AECC(Core) -4	5 - 1 - 0	6	50
BCOMPACCSEC401	Entrepreneurship Development	SEC- 2	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

B.Com Program in Accounting: 5th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	DSE (Any one from Discipline 1 and any one from Discipline 2)	DSE- 1		6	50
		DSE- 2		6	50
	DSE Discipline 1				
BCOMPACCDSE501	Accounting Theory		5 - I - 0		
BCOMPACCDSE502	Auditing		5 - I - 0		
	DSE Discipline 2				
	1.				
	2.				
	GE (Any one from Group B)	GE- 1		6	50
	GE Group B				
BCOMPACCGE501	Choose from Pool of Generic Elective Courses		5 - I - 0		
BCOMPACCGE502	Choose from Pool of Generic Elective Courses		5 - I - 0		
	SEC (Any one from Group C)	SEC- 3		2	50
	SEC Group C				
BCOMPACCSEC501	Application of Computer in Accounting		1 - 0 - 2		
BCOMPACCSEC502	E- commerce		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200

B.Com Program in Accounting: 6th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	DSE (Any one from Discipline 1 and any one from Discipline 2)	DSE- 3		6	50
		DSE- 4		6	50
	DSE Discipline 1				
BCOMPACCDSE601	Corporate Reporting		5 - I - 0		
BCOMPACCDSE602	Accounting for Local Bodies		5 - I - 0		
	DSE Discipline 2				
	1.				
	2.				
	GE (Any one from Group E)	GE- 2		6	50
	GE Group E				
BCOMPACCGE601	Choose from Pool of Generic Elective Courses		5 - I - 0		
BCOMPACCGE602	Choose from Pool of Generic Elective Courses		5 - I - 0		
	SEC (Any one from Group F)	SEC-4		2	50
	SEC Group F				
BCOMPACCSEC601	Marketing Management		2 - 0 - 0		
BCOMPACCSEC602	Micro Finance		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200
		GRAND	TOTAL:	122	1200

Syllabus

B.Com Program in Accounting: CBCS

Syllabus: Kazi Nazrul University

B.Com Program in Accounting: 1st Semester

Core Paper 1: Financial Accounting: Marks: 50

Unit 1: Meaning and Scope of Accounting: Book Keeping and Accounting, Need and Objective of Accounting, Limitation of accounting – Accounting cycle, Rules of debit and credit. Preparation of journal and ledger, Preparation of Trial Balance, Journal Proper

Unit 2: Accounting of Non-Trading Concerns: Preparation of final accounts of Non-trading concerns.

Unit 3: Depreciation Accounting: Concept and causes of depreciation. Methods of charging depreciation, Computation and Accounting treatment, Change in depreciation methods.

Unit 4: Accounting from Incomplete Records: Preparation of statement of profit or loss and statement of affairs. Preparation of final accounts from incomplete records (conversion into double entry system)

Unit 5: Consignment Accounting - Concept, agent and agency commission – Cost Price and Invoice Price Method - Valuation of unsold stock – Determination of Profit/Loss on Consignment Business

Unit 5: Partnership Accounts: Accounting treatment on admission of new partner. Retirement and Death of a Partner, Treatment of Goodwill, Change in Profit Sharing Ratio.

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-I), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.I),
5. Maheswari, S.N. *Financial Accounting* (Vol. I), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson

B.Com Program in Accounting: CBCS

Syllabus: Kazi Nazrul University

Core Paper 2: Discipline-2(Core 1): Marks 50

See the Syllabus of respective Department

B.Com Program in Accounting: CBCS

Syllabus: Kazi Nazrul University

AEC(Core) -1: MIL-1: Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program in Accounting: CBCS

Syllabus: Kazi Nazrul University

AEC(Elective) -1: Environmental Studies Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

Syllabus of the remaining semesters will be sent shortly