

# Bankura University

## Draft Curriculum and Credit Framework for 4-year Undergraduate B.Com

### Programme

(As per NEP, 2020)

w.e.f. Academic Session 2023--24

### Course Structure for 4-Year B.Com Programme

#### SEMESTER-I

Course Code	Course Title	Credit	Marks			No. of Hours/Week		
			ESE	I.A.	Total	Lec.	Tu.	Pr.
C/BCOM/101/MJC-1	Financial Accounting-I	4	40	10	50	3	1	-
C/BCOM/102/MN-1	Management Theory	4	40	10	50	3	1	-
C/BCOM/103/MD-1	Fundamentals of Management (For students of other discipline)	3	40	10	50	2	1	-
C/BCOM/104/SEC-1	Entrepreneurship Development	3	40	10	50	2	1	-
ACS/105/AEC-1	Compulsory English: Literature and Communication	2	40	10	50	2	-	-
ACS/106/VAC-1	Environmental Studies	4	40	10	50	4	-	-
Total in Semester-I		20	240	60	300			

#### SEMESTER-II

Course Code	Course Title	Credit	Marks			No. of Hours/Week		
			ESE	I.A.	Total	Lec.	Tu.	Pr.
C/BCOM/201/MJC-2	Financial Accounting-II	4	40	10	50	3	1	-
C/BCOM/202/MN-2	Marketing Management	4	40	10	50	3	1	-
C/BCOM/203/MD-2	Basics of Accounting (For students of other discipline)	3	40	10	50	2	1	-
C/BCOM/204/SEC-2	Business Communication	3	40	10	50	2	1	-
ACS/205/AEC-2	MIL-1	2	40	10	50	2	-	-
ACS/206/VAC-2	As recommended by the University*	4	40	10	50	4	-	-
Total in Semester-I		20	240	60	300			

MJC= Major Course, MN= Minor Course, MD=Multidisciplinary Course, SEC= Skill Enhancement Course, ACS= Arts Commerce Science, AEC= Ability Enhancement Course, VAC= Value Added Course, I.A.= Internal Assessment, ESE= End Semester Examination, Lec.= Lecture, Tu.= Tutorial, and Pr.= Practical

**\*Value Added course in Second Semester:**

**Any one of the following:**

a. Health and Wellness

- b. Understanding India: Indian Philosophical Traditions and Value Systems
- c. Basics of Indian Constitution
- d. Arts and Crafts of Bengal
- e. Historical Tourism in West Bengal

## **Syllabus for 4-Year B.Com Programme**

### **SEMESTER-I**

#### **Major DSC-1: Financial Accounting-I**

**Course Code: C/BCOM/101/MJC-1**

**Credit of the paper: 4**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 60**

**Objective:** The course aims to help learners to acquire conceptual knowledge on financial accounting to impart skills for recording various kinds of business transactions in various forms of business and to prepare financial statements of sole proprietorship business, partnership firms and Non-Profit Seeking Organizations.

**Learning Outcomes:** At the end of the course, the student will be able to:

- Identify transactions and events that need to be recorded in the books of accounts.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

**Unit 1. Basic Concepts of Accounting and Accounting Process:** Bases, functions, advantages and disadvantages of accounting, cash basis and accrual basis of accounting- **Recording of transaction:** Journal, Ledger and preparation of Trial Balance Accounting for capital expenditure, revenue expenditure and deferred revenue expenditure, accounting for contingent assets and contingent liabilities, Different types of errors and their rectifications; *[8 Lecture hours]*

**Unit 2. a) Final Accounts of trading concerns (Sole Proprietary and Partnership Firms):** **Preparation** of Manufacturing Account, Trading and Profit & Loss Account, Preparation of Balance Sheet; *[8 Lecture hours]*

b) **Accounting of Non-profit seeking Concerns:** Preparation of final accounts of non-trading concerns. *[6 Lecture hours]*

**Unit 3. Bank Reconciliation Statement:** Meaning, causes, importance, process of preparation (Direct and Amendment method) *[4 Lecture hours]*

**Unit 4. Depreciation Accounting:** Concept and causes of depreciation, Different Methods of charging depreciation, Computation and accounting treatment of depreciation, Change in depreciation methods with perspective and retrospective effect. *[6 Lecture hours]*

**Unit 5. Accounting for Bills of Exchange:** Concepts, difference between bills of exchange and promissory notes, difference between bills of exchange and cheque, Issue and acceptance of bills, dishonour and renewal of bills, Bills for accommodation. *[7 Lecture hours]*

**Unit 6. Accounting from Incomplete Records:** Concept- difference between Single entry and Double entry system Preparation of statement of profit or loss and statement of affairs, Preparation of final accounts from incomplete records by converting into double entry system. *[7 Lecture hours]*

**Unit 7. Accounting for Special Transactions:**

a) **Consignment Accounting-**Concept features, difference with sales, agent and agency commission, Valuation of unsold stock, recording in the books of consignor and consignee – at cost and invoice price. *[7 Lecture hours]*

b) **Joint Venture Accounting-** Concept, Joint Venture v/s Consignment, Accounting treatment under different methods, Settlement of accounts between the joint venturers. *[7 Lecture hours]*

**SUGGESTED TEXTBOOKS/ READINGS:**

1. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
2. Tulasian, Accountancy -I, Tata McGraw Hill Co.
3. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill.
4. Mukherjee Amitabha, Hanif Mohammed, Financial Accounting I, McGraw Hill Education.

## **Minor 1: Management Theory**

**Course Code: C/BCOM/102/MN-1**

**Credit of the paper: 4**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 60**

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Learning Outcomes:** At the end of the course, the student will be able to:

- Explain the functions of Management of any business Organisation;
- Validate the role of Motivation and Leadership in modern day management;
- Identify and explain Managerial skills used in business;

**Unit 1. Introduction:** Management- definition, features, functions, Importance of management; management as Science or Art or both; management as profession; universality of management; social responsibility of management; contributions of Fayol & Taylor . *[10 Lecture hours]*

**Unit 2. Planning:** Concept, features, importance, steps, benefits and limitations, planning premises; Management by Objective (MBO): meaning, features, objectives; steps involved in MBO process. *[8 Lecture hours]*

**Unit 3. Organising:** Concept and process of organising – An overview, Span of management, factors determining the Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, organisational Structure. *[10 Lecture hours]*

**Unit 4. Staffing:** Concept, feature, importance; functions of staffing, manpower planning, sources of recruitment; selection and placement procedure; training and development of managerial and non-managerial personnel. *[8 Lecture hours]*

**Unit 5. Motivation:** Concept, Importance, morale and motivation, motivational factors, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory- McGregor's Theory X and Theory Y. *[8 Lecture hours]*

**Unit 6. Leadership:** Concept, features and importance of leadership, attributes of a leader; Leadership functions, leadership styles: autocratic, democratic and free-rein leadership; Likert's scale theory. *[8 Lecture hours]*

**Unit 7. Controlling:** Definition, features, importance of managerial control; requirements for effective control system; important control techniques: relationship between planning and control, types of control, steps in control process. *[8 Lecture hours]*

### **SUGGESTED TEXTBOOKS/ READINGS:**

1. Business Organization & Management: C.R. Basu, Tata McGraw Hill
2. Business Organization & Management: M.C. Shukla S. Chand,

3. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books.
4. Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi.
5. Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi.
6. Prasad, L. M., Principles and Practice of Management., Sultan Chand & Sons, New Delhi
7. Guha, Shankarprasad:Adunik Karbar babosthaponar,New Deys Publishers

## **Multidisciplinary 1: Fundamentals of Management**

**Course Code: C/BCOM/103/MD-1**

**Credit of the paper: 3**

**(For students of other discipline)**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 45**

**Objective:** The objective of this course is to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Learning Outcomes:** At the end of the course, the student will able to:

- Understand, reflect and articulate the basic concept of management along with the evolution of management and the development of different schools' management thoughts
- Provide basic idea about managerial functions, like, planning, organising, leadership, motivation , control

**Unit 1. Introduction:** Management- definition, functions, Importance of management; management as Science or Art or both; management as profession; universality of management; social responsibility management, – levels of management- Principles of management. *[8 Lecture hours]*

**Unit 2. Planning:** Concept, features, importance, steps, and limitations. *[6 Lecture hours]*

**Unit 3. Organizing:** Concept, features, importance, organization structure, line and staff authority, delegation of authority – concept and principle. *[10 Lecture hours]*

**Unit 4. Leadership:** Concept, importance, leadership styles, qualities of a good leader. *[6 Lecture hours]*

**Unit 5. Motivation and Controlling**

- a) Motivation: Definition, features, importance; Theories of motivation - Maslow's Theory of need hierarchy, Herzberg's Two Factors Theory. *[10 Lecture hours]*
- b) Controlling: Definition, importance, steps in controlling process, relation between planning and controlling. *[5 Lecture hours]*

## **SUGGESTED TEXTBOOKS/ READINGS:**

1. C.B.Gupta, Business Entrepreneurship and Management, Sultan Chand & Sons, New Delhi.
2. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
3. Debnath S.K, & Dutta S.P., Principles and Practice of Management, Tee Dee Pub. (P) Ltd
- 4..Gangopadhyay and Mukhopadhyay:Karbar babosthaponar Ruprekha, Dey Book Concern\
- 5.. Guha, Shankarprasad:Adunik Karbar babosthaponar,New Deys Publishers

## **SEC-1: Entrepreneurship Development**

**Course Code: C/BCOM/104/SEC-1**

**Credit of the paper: 3**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 45**

**Objective:** The purpose of the paper is to provide orientation towards entrepreneurship as a career option and creative thinking and behaviour.

**Learning Outcomes:** At the end of the course, the student will able to:

- Understand the evolution of entrepreneurial thought, skills and traits of a successful entrepreneur and the innovation and creativity process.
- Understand the appraisal of financing requirements and sources of finance at various stages of establishing a start-up.
- Understand the intricacies and role of Feasibility Analyses

**Unit 1. Concept of Entrepreneurship and the Entrepreneur:** Nature of Entrepreneurship; Characteristics of Entrepreneurs, Functions; Entrepreneurial Qualities; Role of creativity and Innovation in Entrepreneurship; Personal Ethics of the Entrepreneur; Social entrepreneur; Role of entrepreneurship in economic development. *[10 Lecture hours]*

**Unit 2. Different Forms of Entrepreneurship:** Small and Large Entrepreneurship, Sole Proprietorship, Family business, Family business in India, Corporate and Cooperative Entrepreneurship, Entrepreneurship in Service Industries. *[8 Lecture hours]*

**Unit 3. Laws Relating to Intellectual Properties and the Entrepreneur:** Basic idea about Intellectual Property Rights; Legal Protection of Patent, Trademark and Copyright, Geographical indications, Protection of new plant variety. *[9 Lecture hours]*

**Unit 4. Financing of New and Existing Ventures:** Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support. *[10 Lecture hours]*

**Unit 5. Project Planning and Feasibility Studies:** Concept of project appraisal, Methods of project appraisal: economic analysis, financial analysis, market analysis, technical feasibility, Preparation of project report and conducting feasibility studies, Environmental clearance process. *[8 Lecture hours]*

### **SUGGESTED TEXTBOOKS/ READINGS:**

1. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications.
2. S S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
3. K Ramachandran, Entrepreneurship Development, McGraw – Hill Education
4. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
5. Pan and Karmakar, Samakalin Udyog Unnayan o Babsayik Yogayog, New Central Agency

## **SEMESTER-II**

### **Major DSC-2: Financial Accounting-II**

**Course Code: C/BCOM/201/MJC-2**

**Credit of the paper: 4**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 60**

**Objective:** The course aims to help learners to acquire advanced knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

**Learning Outcomes:** At the end of the course, the student will able to:

- Prepare to measure partnership income and relevant accounting procedure.
- Prepare accounts for Inland Branches and Departmental accounts.
- Prepare accounts for Hire Purchase and Installment payment System, Royalty accounts.

#### **Unit 1. Partnership Accounts:**

a) **Partnership-I:**Accounting treatment on admission of new partner, Retirement of partner, Death of partner, Treatment of goodwill, Change in profit sharing ratio. *[12 Lecture hours]*

b) **Partnership-II:** Accounting for dissolution of partnership firm, Insolvency of partners (Application of Garner vs. Murray Rule), piecemeal distribution. *[8 Lecture hours]*

**Unit 2. Sectional Balancing System and Self balancing system. [4 Lecture hours]**

**Unit 3. Departmental and Branch Accounts (excluding foreign branch). [10 Lecture hours]**

**Unit 4. Royalty Accounts (including sub-lease). [8 Lecture hours]**

**Unit 5. Hire Purchase and Installment Payment System.** (including partial and complete repossession). *[10 Lecture hours]*

**Unit 6. Accounting for Voyage.** *[4 Lecture hours]*

**Unit 7. Accounting for Goods on Sale or Return.** *[4 Lecture hours]*

**SUGGESTED TEXTBOOKS/ READINGS:**

1. Mukherjee and Mukherjee, Financial Accounting I, Oxford
2. Mukherjee Amitabha, Hanif Mohammed, Financial Accounting I, McGraw Hill Education.
3. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced Accounts, Vol.-I. S. Chand & Co.
- 4 Tulsian . P.C., Financial Accounting, Pearson Education.

**Minor 2: Marketing Management**

**Course Code: C/BCOM/202/MN-2**

**Credit of the paper: 4**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 60**

**Objective:** The objective of this course is to provide the knowledge of concepts, principles, tools and techniques of marketing.

**Learning Outcomes:** At the end of the course, the student will able to:

- Understand the nature and scope of marketing.
- Understand various marketing decisions, based upon the combination of product, price, promotion and distribution elements.
- Understand the consumer behaviour and how it affects the marketing operations of companies and also recent trend of marketing.

**Unit 1. Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal). *[8 Lecture hours]*

**Unit 2. Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. *[6 Lecture hours]*

**Unit 3. Market segmentation:** concept, importance and bases; Target market selection; Positioning-concept, importance and bases; Product differentiation vs. market segmentation *[8 Lecture hours]*

**Unit 4. Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling ; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. *[10 Lecture hours]*

**Unit 5. Pricing:** Significance. Factors affecting price of a product, Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers, Physical Distribution. *[10 Lecture hours]*

**Unit 6. Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. *[8 Lecture hours]*

**Unit 7. Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing-Definition, Importance, merits and demerits. *[10 Lecture hours]*

#### **SUGGESTED TEXTBOOKS/ READINGS:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Chhabra, T.N., Principles of Marketing, Sun India Publication.
3. Winer, Marketing Management, Pearson.
4. Kapoor Neeru, Principles of Marketing, PHI Learning.
5. Maheshwari Rajendra, Principles of Marketing, International Book House.

## **Multidisciplinary 2: Basics of Accounting**

**Course Code: C/BCOM/203/MD-2**

**Credit of the paper: 3**

**(For students of other discipline)**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 45**

**Objective:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Learning Outcomes:** At the end of the course, the student will able to:

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
- Measure business income.
- Prepare financial statements of sole proprietors

**Unit 1. Introduction:** Book keeping and accounting, Double entry system, Different types of Accounts, Rules of determining Debit and Credit- Transaction.- Features of transaction, capital and revenue expenditure, deferred revenue expenditure, Journal entry, Opening and closing entry, Adjustment entry, Preparation of ledgers, Preparation of trial balance, different types of error. *[15 Lecture hours]*

**Unit 2. Cash Book:** Meaning- importance- features- preparation of cash book (Single and double column only). *[6 Lecture hours]*

**Unit 3. Bank Reconciliation Statement:** Importance and causes of reconciliation, process of preparation (direct method). *[6 Lecture hours]*

**Unit 4. Depreciation Accounting:** Concept and causes of depreciation, Different Methods of charging depreciation (problems on straight line and diminishing balance method only). *[8 Lecture hours]*

**Unit 5. Final Accounts** (Sole Proprietorship only): Preparation of Trading and Profit & Loss Account, Preparation of Balance Sheet. *[10 Lecture hours]*

### **SUGGESTED TEXTBOOKS/ READINGS:**

1. Hanif and Mukherjee-Financial Accounting-McGraw – Hill Education India Pvt. Ltd.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. . Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. . Mukherjee Amitabha, Hanif Mohammed, Financial Accounting I, McGraw Hill Education.

## **SEC 2: Business Communication**

**Course Code: C/BCOM/204/SEC-2**

**Credit of the paper: 3**

**Total Marks: 50 (ESE-40; IA-10)**

**Lecture Hours: 45**

**Objective:** To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Learn business vocabulary and understand varied ways/methods to present business plans;
- Develop appropriate skills for report writing and different ways of documentation;
- Explain the role of information technology for enabling business communication and presentation.

**Unit 1. Introducing Business Communications:** Definition, Objectives, Network and Channels, Feedback, Models, Effective Communication. *[8 Lecture hours]*

**Unit 2. Types of Communication:** Corporate Communication, Formal and Informal Communication, Group Discussion, Seminar, Effective Listening. *[9 Lecture hours]*

**Unit 3. Tools of Communication:** Communication Technology, Modern forms of Communication, Video-Conferencing, e-mail, fax. *[10 Lecture hours]*

**Unit 4. Practice in Effective Communication:** Drafting of Notice and Circulars, Letter writing, Report writing, Newsletter. *[10 Lecture hours]*

**Unit 5. Interviewing Skills:** Mock Interview, Appearing in Interview, Conducting, Writing Resumes and Applications. *[8 Lecture hours]*

### **SUGGESTED TEXTBOOKS/ READINGS:**

1. Learning Objective English – R. S. Agarwal/Vikas Agarwal
2. Bovee, and Thill, Business Communication Today, Pearson Education
- 3.. Pan and Karmakar, Samakalin Udyog Unnayan o Babsayik Yogayog, New Central Agency