

CBCS SYLLABUS
FOR
THREE YEARS UNDER-GRADUATE COURSE
IN
B.Com Programme
(w.e.f. 2017)



BANKURA UNIVERSITY
BANKURA
WEST BENGAL
PIN 722155



**Syllabus for B.Com Programme
2017-2018 (Onwards) [under Choice Based Credit System]**

Syllabus for 3-Year B.Com Programme Courses

3-year B.Com Programmes consists of 6 semesters. The Syllabus consists of 48 credits for Core Courses (C), 6 credits for Ability Enhancement Compulsory Courses (AECC), 8 credits for Skill Enhancement Courses (SEC), 24 credits for Discipline Specific Elective (DSE) Courses, 24 credits for Hindi/MIL and English and 12 credits for Generic Elective (GE) courses. Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour. IA stands for Internal Assessment and ESE stands for End-Semester Examination.

1st Semester

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMP 101C-1A	Management Theory	C-1	5 - 1 - 0	6	50(40+10)
102C-2A	Discipline-2	Discipline-2	5 - 1 - 0	6	50(40+10)
ACP 103C-MIL-1	MIL-1 (Bengali/Sanskrit/Santali)		5 - 1 - 0	6	50(40+10)
ACSHP 104AECC-1	Environmental Studies	AECC-1	4 - 0 - 0	4	50(40+10)
Total				22	200(160+40)

2nd Semester

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMP 201C-1B	Principles of Micro Economics	C-2	5 - 1 - 0	6	50(40+10)
202 C-2B	Discipline-2	Discipline-2	5 - 1 - 0	6	50(40+10)
ACP 203C-E-1	English -1		5 - 1 - 0	6	50(40+10)
ACSHP 204AECC-2	English/MIL	AECC-2	2 - 0 - 0	2	50(40+10)
Total				20	200(160+40)

**3rd Semester**

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMP 301C-1C	Business Regulatory Framework	C-3	5 - 1 - 0	6	50(40+10)
302 C-2C	Discipline-2	Discipline-2	5 - 1 - 0	6	50(40+10)
ACP 303C-MIL-2	MIL -2 (Bengali/Sanskrit/Santali)		5 - 1 - 0	6	50(40+10)
BCOMP 304SEC-1	Financial Accounting - I	SEC-1	1 - 0 - 2	2	50(40+10)
Total				20	200 (160+40)

4th Semester

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMP 401C-1D	Indian Financial System	C-4	5 - 1 - 0	6	50(40+10)
402 C-2D	Discipline-2	Discipline-2	5 - 1 - 0	6	50(40+10)
ACP 403C-E-2	English- 2		5 - 1 - 0	6	50(40+10)
BCOMP 404SEC-2	Entrepreneurship Development	SEC-2	2 - 0 - 0	2	50(40+10)
Total				20	200 (160+40)

**5th Semester**

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMP 501DSE-1A	Taxation	DSE-1	5 - 1 - 0	6	50(40+10)
502DSE-2A	Discipline-2	Discipline-2	5 - 1 - 0	6	50(40+10)
BCOMP 503GE-1	Management Accounting	GE-1	5 - 1 - 0	6	50(40+10)
BCOMP 504SEC-3	Cost Accounting	SEC-3	2 - 0 - 0	2	50(40+10)
Total				20	200 (160+40)

6th Semester

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks (ESE+IA)
BCOMP 601DSE-1B	Business Economics	DSE-2	5 - 1 - 0	6	50(40+10)
602DSE-2B	Discipline-2	Discipline-2	5 - 1 - 0	6	50(40+10)
BCOMP 603GE-2	Financial Accounting - II	GE-2	5 - 1 - 0	6	50(40+10)
BCOMP 604SEC-4	Corporate Accounting	SEC-4	2 - 0 - 0	2	50(40+10)
Total				20	200 (160+40)

Grand Total**Credits:122****Marks:1200**

BCOMP= B.Com. Pass, ACP= Arts Commerce Pass, ACSHP= Arts Commerce Science Honours Pass, C= Core Course, E= English, MIL= Modern Indian Language, AECC= Ability Enhancement Compulsory, SEC= Skill Enhancement Course, GE= Generic Elective, DSE= Discipline Specific Elective, IA= Internal Assessment, ESE= End-Semester Examination, Lec.= Lecture, Tu.= Tutorial, and Pr.=Practical



B. Com (Programme Courses)

BCOMP

1st Semester

Management Theory (Core Course)

[BCOMP 101C]

1. **Introduction:** Management- definition, types of manager; managerial role functions, Importance of management; management Science or Art or both; management as profession; managing people and organizations for competitive advantage; universality of management; social responsibility of a manager; managerial ethics, Concept of stress management.
2. **Planning:** Concept, nature, importance, steps, limitations, planning premises; Management by Objective (MBO): meaning, features, objectives.
3. **Organizing:** Concept, nature, importance, process; organization structure, line and staff authority; new forms of organization; virtual, organization as network; concept of plural executive; span of management; factors determining an effective span; concept of authority; responsibility and accountability; delegation of authority – concepts and principles; centralization & decentralization of authority.
4. **Staffing:** Concept, feature, importance; functions of staffing, manpower planning, job analysis, job description and job specification; sources of recruitment; selection and placement procedure; training and development of managerial and non-managerial personnel.
5. **Leadership:** Concept, features and importance of leadership, attributes of a leader; Leadership functions, leadership styles: autocratic, democratic and free-rein leadership.
6. **Motivation:** Definition, features, importance; motivation & morale; morale indicators; relationship with productivity.
7. **Controlling:** Definition, nature and importance of managerial control; requirements for effective control system; important control techniques: budgetary control, relationship between planning and control, types of control, steps in control process, resistance to control.



2nd Semester

Principles of Micro Economics (Core Course)

[BCOMP 201C]

1. Introduction

- **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- Elasticity of demand and supply.
- Application of demand and supply.

2. Consumer Theory

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

3. Production and Cost

- Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
- Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm,

4. Market Structure

- **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.



3rd Semester

Business Regulatory Framework (Core Course) **[BCOMP 301C]**

1. Law of Contract: Indian Contract Act, 1872

- i. Introduction-importance of Contract Act in Indian Business.
- ii. Formation of a valid contract-proposal, (including intention to create legal relationship), acceptance, consideration, capacity of the parties to contract, free consent, legality of object, agreement declared void, enforceability of agreement.
- iii. Classification of contract- absolute contract, contingent contract, quasi contract (of certain relations resembling those created by contract.)
- iv. Performance of contract, Performance of reciprocal promises.
- v. Discharge of contract – by performance, by novation, recession, alteration, etc. by impossibility, by breach of contract.
- vi. Remedies for breach of contract.
- vii. Special contract agency

2. Sale of Goods Act, 1930

- i. Formation of contract of sale of goods.
- ii. Goods and their classification.
- iii. Condition and warranty
- iv. Transfer of property in goods
- v. Performance of contract
- vi. Breach of contract – rights of unpaid seller.

3. Negotiable Instruments Act, 1881

- i. Characteristics of negotiable instruments.
- ii. Features – Promissory note, Bill of Exchange, cheque
- iii. Holder and holder in due course.
- iv. Crossing of cheque – types of crossing and its effect.
- v. Dishonour of negotiable instruments

4. Consumer Protection Act, 1986

- i. Importance of Consumer Protection Act.
- ii. Definitions – Complainant, Complaint, Consumer, and Consumer dispute, Person.
- iii. Consumer Protection Councils – Composition, objects.
- iv. Consumer Disputes Redressal Agencies – composition, powers, functions



Financial Accounting I (Generic Elective)
[BCOMP 304SEC]

1. **Basic Concepts of Accounting and Accounting Process:** Book keeping and accounting, Journal entry, Opening and closing entry, Adjustment entry, Preparation of ledgers, Preparation of trial balance, Accounting for capital expenditure and revenue expenditure, accounting for contingent assets and contingent liabilities, Different types of errors and their rectifications; Final Accounts (Sole Proprietary and Partnership Firms): Preparation of Manufacturing Account, Trading and Profit & Loss Accounting, Preparation of Balance Sheet;
2. **Bank Reconciliation Statement:** Importance of reconciliation, Reconciliation process-direct and through amendment of cash book;
3. **Depreciation Accounting:** Concept and cause of depreciation, Different Methods of charging depreciation, Computation and accounting treatment of depreciation.
4. **Accounting for Bills of Exchange and Promissory Notes:** Concepts and difference between bills of exchange and promissory notes, Issue and acceptance of bills, dishonour and renewal of bills.
5. **Accounting from Incomplete Records:** Preparation of statement of profit or loss and statement of affairs.
6. **Accounting of Non-trading Concerns:** Preparation of final accounts of non-trading concerns.
7. **Accounting for Special Transactions:**
 - Consignment Accounting-Concept, agent and agency commission, Valuation of unsold stock
 - Joint Venture Accounting- Concept, Settlement of accounts between the joint ventures.



4th Semester

Indian Financial System (Core Course)

[BCOMP 401C]

1. **Financial System:** Definition, Components of the financial System, Direct and indirect finance, Financial intermediaries, Economic basis of financial intermediation, Financial system and Economic Development, The Structure of Indian Financial System.
1. **Money and Indian Banking System:** Definition of Money Supply, Alternative Measures of Money Supply in India, Their different components, High-powered money and the concept of money multiplier, Structure of Commercial Banking System in India, The Reserve Bank of India.
2. **Money Market:** Concept, Characteristics, Importance of Money Market, Money Market Instruments, Structure of Indian Money Market, Call Money Market, Treasury Bill Market and Commercial Bill Market.
4. **Capital Market:** Concept, Distinction between Money market and Capital Market,
5. **Financial Services:** Merchant Banking Services and Credit Rating Services, Functions and Roles of Financial Services in India.

Entrepreneurship Development(SEC)

[BCOMP 404SEC]

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.
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.
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.
4. **Financing of New and Existing Ventures:** Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support.
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.
6. **Institutional Support to Entrepreneurs:** Need for institutional support, Study of some institutions providing support to small entrepreneurs: National Small Industries Corporation(NSIC), Small Industries Development Organization (SIDO), Small – Scale Industries Board (SSIB), Small Industries Service Institutes (SISI), District Industries Centre



(DIC), Industrial Estates.

5thSemester

Taxation **[BCOMP 501DSE]**

1. **Basic Concepts and Definition:** Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Basis of charge, rates of taxes applicable to various assessees.
2. **Scope of Total Income and Residential Status:** Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.
3. **Exempt Income:** Income which do not form part of income under section 10, Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B.
4. **Computation of Taxable Income under different Heads of Income:**
 - Income from Salary
 - Income from House Property
 - Income from Business/Profession (Individual assessee only)
 - Capital gains
 - Income from other sources (LH 25)
5. **Deductions from Gross Total Income (Applicable to individual assessee)**
6. **Relief under Section 89**
7. **Return of Income:** Different types of returns, Due dates for submission of return, Return by whom to be signed, E-filing of return
8. **Tax Planning:** Concept of tax planning, tax avoidance and tax evasion- their differences, Objectives and benefits of tax planning, Tax planning aspects in respect of residential status, income from salary.
9. **Use of PAN:** Allotment of PAN, Importance of PAN, Specified cases/transactions where quoting of PAN is compulsory, Tax deducted at source (TDS) and Tax collected at source (TCS).
10. **Agricultural Income:** Concept of agricultural income and its tax treatment.



Management Accounting (General)
[BCOMP 503GE]

1. **Introduction:** Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting – Role of Management Accountant.
2. **Financial Statement Analysis:** Meaning, Steps, Objectives, Advantages, Limitations and Methods.
3. **Accounting Ratio Analysis:** Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.
4. **Fund Flow Analysis:** Concepts of fund – Meaning, Nature, Importance and Limitations of fund flow statement – Various sources and uses of fund – Preparation of fund flow statement.
5. **Cash Flow Analysis:** Meaning, Objectives, Importance and Limitations of cash flow statement – Fund flow statement vs. cash flow statement – Various sources and uses of cash – Preparation of cash flow statement: conventional approach and approach as per AS-3.



Cost Accounting (General) **[BCOMP 504SEC]**

1. **Introduction:** Evolution of Cost Accounting – Concepts of Cost. Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre, Costing methods and costing techniques. Features, Utility, Purpose, Scope, Functions, Advantages and Limitations of Cost Accounting – Relations with Financial and Management Accounting – Installation of Cost Accounting Systems (Steps, Difficulties, Remedies). Cost Accounting Records Rules.
2. **Cost Classification and Analysis:** Various types of classification of costs – main elements of cost (Direct Material, Direct Labour, Chargeable Exp. and Overheads). Analysis of Total Cost (Prime Cost, Works Cost, Cost of Production, Total Cost and Cost of Sales) – Preparation of Estimates and Fixation of Selling prices – Cost Sheet and Manufacturing Account (including preparation of these statements).
3. **Materials:** Purchase Organization and Purchase Procedure (When, how much and where from to purchase and related Documents) – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Receiving, Inspection, Acceptance, Return, Transfer etc. of Material and related Documents – Stores organization and Stores Routine Purchase, Cost of Material – Issue of Materials and related Documents – Various methods of Pricing (FIFO, Weighted Average), Issues of Materials – Stores Records (Bin Card, Stores Ledger and Stores Abstract) – Materials Losses – Materials Control Procedures (Fixing Various levels, Various Methods of Fixing Economic Order Quantity. Perpetual Inventory system, Methods of Stock taking, ABC Analysis, Stores Ratio Analysis and Stores Report).
4. **Labour:** Introduction, Recruitment – Time keeping and Time booking (Various Methods and Documents) Idle Time and Overtime (causes and treatment in Cost Accounts) – Various Methods of Remuneration – Various Incentive Schemes (Incentives) – Calculation of wages, Preparation of Pay Rolls and Payment of Wages (including Relevant Internal Checks) – Accounting Treatment and Control of Labour Costs – Labour Turnover – meaning, causes, effects and methods.
5. **Overheads:** Definitions and classification – Various Sources of Collection – Various Methods of Grouping and Codification – Allocation, Apportionment (Various Principles, Bases and Rates) – Under and Over Absorptions (reasons, treatment in Cost Accounting and measures to avoid) – Control of Overheads – Factory Overhead – Departmentalization – Primary Distribution – Various Methods of Secondary Distribution and that of Absorption (Including Practical Applications of these Methods) Administration, Selling and Distribution Overheads (Features, Accounting Treatment, Apportionment, Inclusion in Costs and Various types of Analysis). Miscellaneous matters connected with Overheads. (Depreciation on the basis of Replacement Costs, Obsolescence Loss, Plant and Machinery Register, Repairs and Maintenance Costs, Research and Development Costs, Inclusion of Interest on Capital and Notional Depreciation in Costs, Excess Capacity and Idle Capacity Costs of Wastes, Scraps, Spoilages and Defectives).



6. **Various Methods of Costing:** Job Costing: Job order – Job Ledger – preparation of job Cost Accounts and Cost Control Accounts – Batch costing, Contract Account and Determination of Profit or Loss on incomplete contract (including value of work certified – Contract cost and valuation of WIP) – Presentation of Contract particulars in the Balance Sheet – Retention money – Cost Plus contract – Escalation clauses. Processing Costing: preparation of process accounts (including normal and abnormal loss, abnormal gain, equivalent production, inter process Profit and treatment of joint products and by-products).
7. **Budgetary Control:** Introduction, Define Budget & Budgetary Control, Features & Objectives of Budgetary Control System. Factors to be considered for preparing budgets. Functional, Fixed & Flexible, Zero-Base Budgets. Budget reports.
8. **Standard Costing:** Introduction, Concept and Uses of Standard Costing, Setting up of Standards Cost Accounting Methods, Computation of Variances relating to Material and Labour.
9. **Marginal Costing:** Basic Concepts of marginal costing and absorption costing, C.V.P. analysis, Break-Even Analysis, limitation of Break Even Analysis. B.E.P and C.V.P. analysis through charts (graphs). Application for managerial decision making (simple type).



6thSemester

Business Economics (DSE)

[BCOMP 601DSE]

1. **Introduction:** Definition, Nature and scope of Business Economics, Relationship of Business Economics with other subjects.
2. **Demand Analysis:** Necessity of demand Analysis, Demand distinctions, Demand Forecasting, Different methods of demand forecasting.
3. **Theory of Production:** Isoquants, iso-cost lines and the choice of best input combination, expansion path.
4. **Theory of Costs:** Derivation of cost function from the expansion path, Different methods of estimating cost functions
5. **Organizational Goals:** Profit maximization hypothesis, its assumptions and limitations, Alternative Goals of firms, Sales maximization hypothesis, Behavioural theory: maximizing vs. satisficing.
6. **Linear Programming:** Definition and nature of LPP, Formulation of a LPP, Graphical method of solution.
7. **Theory of Games:** Games and strategies, two person zero-sum game, Maxi-min Mini-max principle, Saddle point and its properties.

Financial Accounting II (Generic Elective)

[BCOMP 603GE]

1. **Partnership Accounts:**
 - 1.1.1. **Partnership-I:** Accounting treatment on admission of new partner, Retirement of partner, Death of partner, Treatment of goodwill.
 - 1.1.2. **Partnership-II:** Accounting for dissolution of partnership firm, Insolvency of partners, Application of Garner vs. Murray Rule.
2. **Sectional Balancing System:** Self balancing system including rectification of errors.
3. **Branch Accounts (excluding foreign branch)**
4. **Royalty Accounts (including sub-lease)**
5. **Hire Purchase and Installment Payment System**



Corporate Accounting (SEC)
[BCOMP 604SEC]

1. Company Accounts:

- Share: Accounting for issue of shares at premium, issue at discount, and issue of shares for consideration other than cash, Procedure of issue and allotment of shares- pro-rata allotment, Forfeiture and reissue of shares, Issue and redemption of preference shares, Bonus issue.
- Debenture: Accounting for issue of debentures, Cost of issue of debentures and its treatment, Redemption of debentures.

2. Final Accounts of Companies as per Schedule VI (Revised), Underwriting of Shares and Debentures; Profits prior to incorporation, Employees stock option scheme, Share buyback .

3. Reconstruction of Companies-

- a. Internal Reconstruction: Capital reduction.
- b. External Reconstruction: Concept of acquisition of business, Amalgamation and merger of companies,

4. Investment Account

5. Basic concept of company liquidation, Causes of liquidation, Different types of liquidation (Exclusive Problems)