

Comm/UG-21/23/DP-213

UNIVERSITY OF KALYANI
VICE-CHANCELLOR'S SECRETARIAT
07 AUG 2023
DIARY No. VC / 105386

University of Kalyani
Faculty Council UG
DIARY No. FCUG/123/2023
Date: 07/8/23

03.08.23

To
The Hon'ble Vice-Chancellor
University of Kalyani
Kalyani, Nadia

Through: The Secretary, Faculty Council (UG)

Sub.: Recommendation of detailed Syllabus of first semester in B.Com.

Respected Sir,

It is my humble submission that on 24-7-2023, in the meeting of UGBS Commerce, we have framed revised detailed Syllabus of first semester in B.Com following Curriculum and Credit Framework.

I, on behalf of UGBS Commerce, am sending the said syllabus for necessary action.

With regards,

Biswambhar Mandal
(Dr. Biswambhar Mandal) 03/08/23

Chairman, UGBS in Commerce

Associate Professor
Department of Commerce
University of Kalyani

Enclosure: Detailed Syllabus of first semester in B.Com.

Submitted to the Hon'ble Vice-Chancellor
for his kind approval.

Mandal
07.08.23

Approved

Asi
07.08.23
Vice-Chancellor (Authorised)
Kalyani University

Secretary
Faculty Council (UG)
University of Kalyani

University of Kalyani
B.Com. Revised Syllabus 2023

SEMESTER I

Course Title- Financial Accounting-I

Nature of Course: Major

Course Code: UG BCOM-M-T-1

Credit: 6 Full Marks: 75 (60+15)

COURSE OBJECTIVE:

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

Course Content:

1) Introduction

Concept, Importance and scope of accounting- Basic accounting, Principles and concepts of accounting standards: AS and Ind AS- Function of Accounting- Terminology used in Accounting- Basis of Accounting: Cash Basis and Accrual Basis, Branches of Accounting, Accounting Equations, Problems of accounting equation.

2) (a) Rectification of Errors.

(b) Depreciation Accounting: Concept, Causes, Methods (SLM and WDV) Depreciation Provisioning, Charging to assets account.

3 (a) Final accounts of Sole Trading Concerns

Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments

(b) Final accounts of non-profit seeking concerns- Receipts & Payments account, Income & Expenditure account and Balance Sheet

4) Accounts from Incomplete Records (including conversion into double entry systems)

5) Consignment Accounts

Introduction-Meaning-Consignor-Consignee-Goods invoiced at Cost Price- Goods invoiced at Selling Price- Normal Loss- Abnormal Loss- Valuation of Stock- Stock reserve- Journal Entries- Ledger Accounts in the Books of Consignor.

6) Joint Venture

Separate Set of Books and same set of Books.

7) Accounting for Sales on Approval.

Suggested Readings:

1. Sukla, Grewal and Gupta: Advanced Accountancy, S. Chand.
2. R.L Gupta & Radheswamy, Advanced Accountancy, S. Chand
3. Maheswari & Maheswari, Advanced Accountancy, Vikas Publishing House
4. Sehgal & Sehgal, Advanced Accountancy, Taxman Publication.
5. Hanif & Mukherjee, Financial Accounting, TMH.
6. Mukherjee & Mukherjee, Financial Accounting I, Oxford
7. Framework for preparation and presentation of Financial Statements issued by the ICAI
8. Accounting Standards as per Companies Act, 2013.

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SEMESTER I

Course Title- **Principles of Management**

Nature of Course: Minor

Course Code: UG BCOM-Mi-T-1

Credit: 4 Full Marks: 50 (40+10)

COURSE OBJECTIVE:

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Course Content:

1.Introduction to Management

Meaning and importance of Management -Functions of Management- Role of Managers– Evolution of Management Thought - Contributions of F.W. Taylor and Henry Fayol- Levels of Management - Administration Vs. Management.

1. Planning

Meaning -Nature-Purpose-Types of plans- Limitations of Planning.

Decision-Making: Meaning - Importance - Decision making Process; SWOC Analysis.

2. Organizing

Meaning, Process and Principles of Organizing - Factors affecting organisational design- Authority- Types of authority (line, staff and functional), Centralization and Decentralization of Authority - Span of Management - Delegation of authority (meaning only).

3. Coordination and Control

Coordination: Meaning- Importance-Principles of Coordination.

Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of Control.

4. Motivation and Leadership

Motivation- meaning and importance of Motivation - Extrinsic and intrinsic motivation - Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory.

Leadership- Meaning- Importance -Styles of Leadership (concepts only).

Suggested Readings:

1. Ravichandran, K & Nakkiran, S., Principles of management, Abhijeet Publication.
2. Tripathy, P. C & Reddy, P.N, Principles of Management, McGraw Hill Education India Private Limited.
3. Kaul, Principles and Practice of Management, Vikash
4. Koontz & Weirich, Essentials of Management, TMH.
5. Mitra, J & Somani, N, Principles of Management and Business Communication, Oxford.

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SEMESTER I

Course Title- **Business Entrepreneurship**

Nature of Course: Multidisciplinary

Course Code: UG BCOM-MD-T-1A

Credit: 3 Full Marks: 45 (35+10)

COURSE OBJECTIVE:

The objective is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

Course Content:

1: Introduction

Meaning and importance of Entrepreneurship and Creative Behaviour; Entrepreneurship and creative response to the society's problems. Functions of an Entrepreneur; Concept of Start-Up.

2: Types of Entities

Sole Proprietorship, Partnership, Limited Liability Partnership, Co-operative Society, Society (under Society Registration Act), Companies (under Companies Act).

3. Mobilization of Finance

Mobilizing resources for Start-Up. Sources of Finance- Capital from Proprietor, Capital from Partners, Personal Loan, Bank Loan, Issue of Shares, Issue of Debentures, Government Grant, Crowd funding Etc.

4. Micro, Small and Medium Enterprises

Meaning of MSME in the light of MSME Act; Advantages and disadvantages; Role of MSMEs in economic development of India.

Suggested Readings:

- 1.Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- 2.Jyotsana, Shaifali & Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi
- 3.Mukherjee and Roy(2018). Entrepreneurship development and Business ethics. Oxford University Press.
- 4.Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective

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SEMESTER I

Course Title- **Basic Accounting**

Nature of Course: Multidisciplinary

Course Code: UG BCOM-MD-T-1B

Credit: 3 Full Marks: 45 (35+10)

COURSE OBJECTIVE:

The objective is to enable non-commerce students to give exposure to accounting knowledge and to develop skill to maintain Accounts.

Course Content:

1. Introduction to Accounting

Accounting: Meaning, Importance and Objectives of Accounting, Concepts and Convention of Accounting.

Accounting Information: Meaning, Users, Sources of accounting information. Some Basic Terms- Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Profit, Loss, Revenue, Capital, Debit, Credit, Accounting Year, Financial Year,

Accounting equations- Simple Problems on Accounting Equation.

2. Recording of Transactions

Features of recordable transactions and events, Recording of Transactions; Types of Accounts- Personal account, Real Account and Nominal Accounting; Golden Rules of Accounting- Rule for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern).

3. Preparation of Subsidiary Books

Sales Book- Sales Returns Book- Purchase Book- Purchase Returns book- Cash Book- Petty Cash Book- Journal Proper. (Simple problems).

4. Preparation of Final Accounts

(a) Preparation of Ledger Accounts and Trial Balance.

(b) Preparation of Trading Account, Profit & Loss Account, and Balance Sheet (Simple Problems).

Suggested Readings:

1. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

2. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
3. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
4. Maheshwari, S. N., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

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SEMESTER I

Course Title: E-Commerce

Nature of Course: Skill Enhancement Course

Course Code: UG BCOM-SEC-T-1

Credit: 3 Full Marks: 45 (35+10)

COURSE OBJECTIVE:

The objective is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Course Content:

1. Introduction

Limitation of conventional commerce, Origin of E-Commerce, Evolution of E-Commerce, E-Commerce and E-Business, Definition of E-Commerce, Features of E-Commerce, M-Commerce-The concept- How it is done- Purposes of use. E-Commerce in India.

2. Models of E-Commerce

Concepts and examples- Business - to - Business (B2B), Business - to - Consumer (B2C), Consumer - to - Consumer (C2C), Consumer - to - Business (C2B), Business - to - Government (B2G), Government - to - Business (G2B), Government - to - Citizen(G2C).

3. E-CRM and SCM

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E- CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.

4. Digital Money Transactions

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, payment gateways [Core Banking Solution, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearinghouse, automated ledger posting]; digital signature (procedures, working and legal provisions); Risks involved in e-payments.

Suggested Readings:

- 1.P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
- 2.Principles of Marketing and E-Commerce: Ishita Lahiri, Pearson Education
- 3.Fundamentals of E-Commerce: Subhabrata De, Arambagh Book House
- 4.Bhaskar, B., E-Commerce, McGraw Hill
5. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce