

UNIVERSITY OF NORTH BENGAL

Course Structure for B.Com. Honours Program: 3 years (6 Semesters) under CBCS

Revised Syllabus (with effect from 2022-23)

SEMESTER-I

Course No.	Course Title	Course Type	Marks	Credit
AECC-1	Environmental Studies	AECC-1	100	2
CC-1	Financial Accounting	Core Course-1	75	5+1 (T)
CC-2	Management Principles and Applications	Core Course-2	75	5+1 (T)
GE-1	An Introduction to Economic Environment of India	GE-1	75	5+1 (T)
	TOTAL		325	20

UNIVERSITY OF NORTH BENGAL
SYLLABUS FOR B.COM HONOURS PROGRAM: 3 YEARS (6 SEMESTERS)
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

B.Com. Honours Program:
Semester - I
Course AECC - 1: Environmental Studies

Marks – 100

Common Syllabus to be notified by the Board of Studies in Environmental Science

**B.Com. Honours Program:
Semester - I
Course CC - 2: Financial Accounting**

Lectures: 65

Marks: 75

Objectives: The objective of this Course is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit I: Theoretical Framework

Lectures: 8

1. Accounting: As a subject and as an information system; Advantages, Limitations and Functions; Accounting Cycle.
2. Bases of Accounting: Basic Concepts and Conventions.
3. Generally Accepted Accounting Principles.
4. Accounting standards: Concept, Benefits; Indian Accounting Standards (IAS) – Features and objectives of AS-2, AS-6, AS-9, AS-10, AS-19, AS-27, AS-29; International Financial Reporting Standards (IFRS)-Need, Procedures.

Unit II: Accounting for Depreciation, Reserves and Provisions

Lectures: 7

Unit III: Final Accounts:

Lectures: 20

1. Trading Concern
2. Non-Trading Concern.

Unit IV: Accounting for Hire Purchase and Installment Payment Systems, Consignment and Joint Venture:

Lectures: 15

1. Hire Purchase: Concept, Features, Accounting treatment including stock and debtors system.
2. Consignment: Concept, Features, Accounting treatment in the books of the consignor and consignee.
3. Joint Venture: Concept, Features: Accounting procedure under different methods.

Unit V: Accounting for Inland Branches

Lectures: 9

Concept, features, Accounting for dependent branches under different methods. Independent branches- adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit VI: Accounting for Dissolution of the Partnership Firm (excluding sale to a company):

Lectures: 6

Insolvency of partners including Garner vs. Murray and piecemeal distribution

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Course Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi
11. M. Haniff & A. Mukherjee, *Financial Accounting 2nd Edition*
12. Basu & Das, *Financial Accounting*, Rabindra Library
13. SP Jain & k.LNarang, *Financial Accounting*, Kalyani Publishers

Note: Latest edition of the text books should be used.

**B.Com. Honours Program
Semester – I**

Course-CC-1: MANAGEMENT PRINCIPLES AND APPLICATION

Lectures: 65

Marks: 75

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

Contents

Lectures:13

Unit I: Introduction:

1. Management: Concept, Definition, Scope, Levels and Significance.
2. Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioural Approach; Systems Approach; Contingency Approach-Peter F. Drucker, Michael Porter, Senge and C.K. Prahalad.

Unit II: Planning and Organizing:

Lectures:26

1. Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
2. Strategic planning: Concept, Process, Importance and limitations.
3. Environmental Analysis (Internal and external environment): Importance and Techniques (SWOT and BCG Matrix).
4. Decision-making: Concept, Process, Types.
5. Organizing: Concept, Process, Significance; Organizational Structure – Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization.

Unit III: Directing and Coordinating:

Lectures:16

1. Directing: Concept, Features, Importance and Limitations.
2. Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Herzberg.
3. Staffing: Concept and Process.
4. Leadership: Concept, Importance, Qualities of a successful leader, Theories- Likert, Blake and Mouten, House's Path Goal theory.
5. Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, Overcoming barriers to communication.
6. Coordinating: Concept, Features, Importance, Internal and External Coordination.

Unit IV: Controlling:

Lectures:10

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning

8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London
11. Sharma & Gupta, *Management Principle and Applications*, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Honours Program
Semester - I
GE(H) – 1
An Introduction to Economic Environment of India

Lectures: 65

Marks: 75

Objective: This course seeks to enable the students to grasp the knowledge about the economic environment of business in India.

Contents

Unit I: Indian Economic Environment:

Lectures: 12

Definition of Economic Environment. Indian Economic Environment: concept, components, importance, basic features of Indian economy. Economic development and growth – concept and measures of development, Human Development Index. National Income – Concept, composition, methods of estimation.

Unit II: Economic Planning and Reforms:

Lectures: 15

Meaning, characteristics, types, objectives and importance of planning in India, Five year plans: importance, thrust areas and achievements, NITI Aayog: composition and role. Brief of major Economic Reforms in India since 1991.

Unit III: Sectoral Trends and Issues:

Lectures: 20

- a) **Agriculture Sector:** Role of agricultural sector in Indian economy, growth and performance in different phases of policy regimes i.e. pre- green revolution and the two phases of green revolution; factors influencing the productivity and growth; emerging issues – New Agriculture strategy, Agriculture finance, Agriculture price policy, the Public Distribution System (PDS) and food security.
- b) **Industry and Service Sector:** Industrialization - importance, phases; rate and pattern of industrial growth across alternative policy regimes, challenges of industrial growth; Export promotion policies and performance; Public sector – role, performance and reforms; Small scale sector – characteristics, role, importance, government policies for SSEs / MSMEs.
- c) **Financial Sector** – Structure, performance and reforms; Foreign Direct Investment (FDI) and Foreign Institutional Investor (FII) – Role, progress, issues and challenges.

Unit IV: Major Problems of Indian Economy

Lectures: 18

- a) **Poverty** – Trend, causes and impact on the economy. Poverty alleviation programs in India.
- b) **Unemployment** – Types, causes and trends. Government schemes for unemployment.

- c) **Over-population** – Causes and impact on the economy.
- d) **Illiteracy** – Trend, causes, effects and solutions.
- e) **Inflation**- Trend, types, causes, effects and solutions.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Shaikh Saleem, *Business Environment*, Pearson
4. GauravDutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
5. Bhagwati, J. and Desai, P. India, *Planning for industrialization*, OUP, Ch 2.
6. Patnaik, Prabhat, *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
7. Ahluwalia, MontekS, *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
8. Dreze, Jean and Amartya Sen, *Economic Development and Social Opportunity*. Ch. 2. OUP.
9. Khanna, Sushil, *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.
10. Uma Kapila (ed), — “*Indian Economy since Independence*”, Relevant articles.

Note: Latest of the text books should be used.