

UNIVERSITY OF NORTH BENGAL

Course Structure for B.Com. 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
DSC-1	Financial Accounting	Core Course-1	75	5+1 (T)
DSC-2	Management Principles and Applications	Core Course-2	75	5+1 (T)
LCC-1	MIL-1	Language	75	5+1 (T)
	TOTAL		325	20

**UNIVERSITY OF NORTH BENGAL**  
**SYLLABUS FOR B.Com Program :**  
**3 YEARS (6 SEMESTERS)**  
**UNDER CHOICE BASED CREDIT SYSTEM (CBCS)**

**Semester I**

**AECC - 1**  
**Environmental Studies (AECC-I)**

**Marks: 100**

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

**Semester I**  
**LCC - 1**  
**Major Indian Language - 1**

**Marks: 75**

**Common Syllabus to be notified by the Board of Studies in MIL subjects**

**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.

**Unit II: Planning and Organizing:**

**Lectures:20**

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

**Unit III: Directing and Coordinating:**

**Lectures:24**

1. Directing: Concept, Features, Importance and Limitations.
2. Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow.
3. Staffing: Concept and Process.
4. Leadership: Concept, Importance, Theories- Likert, Blake and Mouten.
5. Coordinating: Concept, Features, Importance, Internal and External Coordination.

**Unit IV: Controlling:**

**Lectures:8**

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective 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. Program**  
**Semester - I**  
**Course DSC - 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: 18**

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: 6**

Concept, features, Accounting for dependent branches under different methods.

**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, 13<sup>th</sup> 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 2<sup>nd</sup> Edition*
12. Basu & Das, *Financial Accounting*, Rabindra Library
13. SP Jain & L. Narang, *Financial Accounting*, Kalyani Publishers

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