

**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.

## **B.Com. Revised Syllabus 2023**

### **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, Hertzberg'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.

## **B.Com. Revised Syllabus 2023**

### **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

## **B.Com. Revised Syllabus 2023**

### **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.

## **B.Com. Revised Syllabus 2023**

### **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