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BINOD BIHARI MAHATO KOYALANCHAL UNIVERSITY

DHANBAD

CHOICE BASED CREDIT SYSTEM

**(Semester Scheme with Multiple Entry and Exit options for
Undergraduate Course)**

Provisional Syllabus

Commerce and Business Management

(I, II and III Semester)

(2022 – 23 onward)


Parameters for the Evaluation Marks

Continuous Internal Evaluation (CIE) 1 Continuous & Comprehensive Evaluation (CCE) 10 Marks 2 Internal Assessment Tests (IAT) 15 Marks Total of CIE (A+B) 25 Marks 3 Semester End Examination (SEE) 75 Marks Total of CIE and SEE (A + B + C) 100 Marks


Sl.no.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1.	Continuous & Comprehensive Evaluation (CCE) Attendance = 05 Marks + Other Activities = 05 Marks	10
2.	02 Internal Assessment Tests (IAT)	15
	Total of CIE (A+B)	25
3	Semester End Examination (SEE)	75
	Total Marks (Passing Marks 40% each CIE + SEE)	100

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Format of question Papers of End-Semester Theory Examination

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End-Semester Examination xxxx (Session: xxxx-xx)

Subject/Code:

PassMarks30(40%)

Full Marks: 75

Time:3Hours

General Instructions:

Candidates are required to give their answers in their own words as far as practicable.

The Questions are of equal value.

Answer any five questions of the following in which Q.1 is compulsory.

Group A

1. (A) Multiple Choice Questions

(1x7=07)

- (i)
- (ii)
- (iii)
- (iv)
- (v)
- (vi)
- (vii)

(B) Short answer type questions
(2x4=08)

- (a)
- (b)

Group B

(Long answer type questions)

Answer any four of the following.

(4x15=60)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

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Jharkhand NEP, FYUGP-2022
B.Com. 4Years Bachelor Programme Course

**Structure of Course for operation in Undergraduate Programme
for First three Semester**

Semester	Course	Paper Codes	Title of the Paper	Credits	Marks
I	Introductory	CBM-IRC- 01	Introduction to Commerce	3	75+25
	Major	CBM-MJ- 01	Financial Accounts	6	75+25
II	Introductory	CBM-IRC- 02	Fundamental of Commerce	3	75+25
	Major	CBM-MJ- 02	Business Organization and Management	6	75+25
III	Introductory	CBM-IRC- 03	Practice in Commerce	03	75+25
	Major	CBM - MJ-03	Business and Corporate Laws	06	75+25

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**INTRODUCTION TO COMMERCE
(INTRODUCTORY)
(CBM-IRC-01)
B.Com. Sem. - 1st**

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Business Studies: Concept of Commerce, Business and Profession, Nature and Features of Business and Profession, Business Firms: Concept and features of Sole trading and Partnership firm.	75+25	3	08
UNIT - 2	Forms of Business: public sector, joint sector, Services sector and Public Private Partnership (PPP), Company: Concept and Features of Joint Stock Company.			08
UNIT - 3	Banking Instruments: Cheque, Types of cheques, Bank Drafts, RTGS, Types of Bank Deposits and Loan and advances, Digital Payments: Merits and Demerits			08
UNIT - 4	Financial Account: Concept, Needs and advantages, Generally Accepted Accounting Principles: Entity, Money Measurement Concept, Going Concern Concept, Cost, Revenue and Expenses. Rule of Debit and Credit of Business Transaction, Recording of Business Transactions, Preparation of Journal Entries			10
UNIT - 5	Accounting Standard, Calculation of Interest: Simple and Compound, Preparation of Bank Reconciliation Statement including Bank Overdraft.			11

Suggested Books for Readings:

1. S.K.Singh , "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Business Studies, S.K.Singh , "Financial Account" (Both English and Hindi) SBPD Publication, Agra

Note: All students are advised to read latest edition

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FINANCIAL ACCOUNT
(MAJOR - I)
(CBM-MJ-01)
B.Com. Sem. - 1st

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
UNIT - 1	Consignment: Concept of Consignment, Consignee, Consignor, Journal entries in the Book of Consignor and Consignee with necessary Accounts in their books, Valuation of unsold stock	75+25	6	15
UNIT - 2	Accounting of Incomplete Records: Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting including conversion of Single entry system into Double entry system, Role of Computers in Accounting, Practical Applications of computerized Accounting.			15
UNIT - 3	Partnership Firm: Methods of Registration of a Firm, Effect of Non Registration of a Firm, Partnership Firms: Accounting treatment for admission, retirement and death of partners.			15
UNIT - 4	Concept of Depreciation, Different Methods of Calculation of Depreciation, Preparation of Accounting for Depreciation, Provision and Reserve: Preparation of Account for creation of provision and Reserve.			15

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UNIT - 5	Accounting for Branch: Concept o and nature of Branch, Branch Account: Simple, Stock And Debtor System and Final Account System and whole sale Branch, Independent Branch: Concept Accounting Treatment with necessary adjustment entries, Incorporation of Branch Trial balance in the books of Head office for home branch			15
Unit - 6	Accounting for Not-for-profit Organization: Meaning, Significance of Receipt and Payment account, Income and Expenditure Account, Difference Between Profit and Loss Account and Income and expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure account and Balance Sheet			15

Suggested Books for Readings:

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand &Co.
5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
6. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010)

Note: 1. Latest edition of the text books should be used.

2. Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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**FUNDAMENTLES OF COMMERCE
(INTRODUCTORY)
(CBM-IRC-02)
B.Com. Sem. - II (2Nd)**

Units	Details of Subject	Full Marks	Credit	Total No. of Lectures;45
UNIT - 1	Company: characteristics, advantages & disadvantages of various types of companies, Steps of Registration of Joint stock company, Form of Business: Departmental Stores, Multiple Shops, Mail Order Business, and Super Bazaar – Features , merits & demerits,	75+25	3	10
UNIT - 2	Posting of Business Transaction: Preparation of different Ledgers for Transaction, Preparation of Trial Balance with calculation of missing figures and Rectification of Errors.			9
UNIT - 3	Cash Book: Preparation of Single Column, Double Column, Three Column and Petty Cash Book. Bill of Exchange: Concept, Importance, Needs and Preparation of Journal Entries, Ledger in the Book of Drawer and Drawee.			8
UNIT - 4	Accounting for Accommodation Bill: Journal Entries and Ledger for Accommodation of Bill of Exchange and Insolvency of Parties.			10
UNIT - 5	Final Account: Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments,			8

Suggested Books for Readings:

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)

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**BUSINESS ORGANIZATION AND MANAGEMENT
(MAJOR)**

Paper Code: CBM-MJ-02

B.Com. Sem. – II (2Nd)

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Business Organization: Meaning, Definition, Characteristics and objectives of Business Organization, Classification of Business Activities, Evolution of Business Organization. Modern Business, Establishing a new business unit. Features of Plant location, Plant Layout & size of business unit.	75+25	6	15
UNIT - 2	Nature and purpose of organizing : Organization structure – Formal and informal groups organization – Line and Staff authority – Departmentation – Span of control,			15
UNIT - 3	Joint stock company: promotion of company, Stages of Promotion. Promoter: Features and functions , Preparation of essential documents promotion of Company, Memorandum of Association, Article of association, Prospectus and its clauses and contents as per Companies Act, 2013.			15
UNIT - 4	Management: Concept of Management, scope, Features Fayol's 14 Principles of Management. Functions of Management, Levels of Management: Skills of Management, Scientific Management: Meaning Objective, Criticism and relevance today.			15

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UNIT - 5	Functions of Management: Planning: Meaning Features, Types of Plans, Approaches of Planning, Management by Objectives (MBO), Advantages and weaknesses of MBO Principles of Management Planning: - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making.,			15
UNIT - 6	Advanced Functions of Management: Communication: Importance, , Process, Modes of Communication, Formal and Informal Communication, Barriers in effective communication and overcoming these barriers. Motivation: Meaning Importance, Major Motivation Theories: Maslow's needs hierarchy Theory, Herzberg' two - factors theory, Vroom's Expectation Theory, extrinsic and intrinsic motivation. Leadership: Meaning, Theories, essential qualities, Global Leadership attributes,			15


Suggested Reading Books:

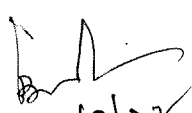
1. Business Organization. SBPD Publication, Agra


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**PRACTICE IN COMMERCE
(INTRODUCTORY)**

(Paper Code: CBM-IRC- 03)

B.Com. Sem. -III (3rd.)

Units	Details of Subject	Full Marks	Credit	Total No. of Lectures;45
UNIT - 1	Money: Meaning, Importance, functions and classification, Role of money in capitalist, socialist and mixed economies, Monetary standards – Metallic and paper standards, system of note issues in India.	75+25	3	08
UNIT - 2	Banking: Meaning and types of Banks. Functions of Commercial, Types of Account for Deposits in banks. Facilities Provided by the Commercial Bank to the Customers, Demat Account: Concept, Importance and Uses.			08
UNIT - 3	Capital Calculation of Organization: Fixed Capital, Borrowed Capital, Working Capital, Net value/ Net worth of Organization. Importance of Working Capital, Components of Working Capital.			10
UNIT - 4	Cost: Meaning, Elements, Difference between Financial Account and Cost Account, Methods adoption to preparation of Cost Account According to nature of Product. Calculation of Cost of a Product.			10
UNIT - 5	Insolvency of Parties: Concept declaration of Insolvency. Procedure of Insolvency, Provision under Presidency and Provincial Insolvency Act, Preparation of Statement of Affairs with clarification of effect in both act,			9

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**BUSINESS AND CORPORATE LAWS
(MAJOR)**

**(Paper Code: CBM-MJ-03)
B.Com. Sem. – III (3Rd.)**

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Features of a Valid Contract; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration, Void and Voidable Agreements; Concept and differences;	75+25	6	15
UNIT - 2	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Right to Information Act;			15
UNIT - 3	Indian Companies Act 2013: Nature and Types Of Companies, Conversion Of Public Companies Into Private Company's and Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.			15
UNIT - 4	Shares: Types, Kinds of Share Capital; Allotment Of Shares; Members: Categories, Modes Of Acquiring Membership, Rights And Liabilities; Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating;			15
UNIT - 5	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.			15
UNIT - 6	Financial Statement of a Company; Meaning, objectives, Importance, and Limitation, Preparation of Simple Financial Statement According to Companies Act, 2013 ; Profit and Loss Account and Balance Sheet.			15

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