

SIDO KANHU MURMU UNIVERSITY, DUMKA



National Education Policy 2020

**CURRICULUM FRAMEWORK FOR FOUR-YEAR UNDER
GRADUATE PROGRAM IN COMMERCE**

B.Com (Honors)

With Effect from the Academic Year 2022-23

PROGRAM STRUCTURE
B.Com (Hons)
FOUR-YEAR UNDER GRADUATE PROGRAM

SEMESTER-I

PAPER CODE	TITLE OF THE COURSE	CATEGORY OF COURSE	INTERNAL		EXTERNAL		FULL MARKS	CREDIT
			FM	PM	FM	PM		
BCOM-IRC-1	Management Principles and Application	Introductory Course	25	10	75	30	100	3
BCOM-MJ-1	Financial Accounting	Major	25	10	75	30	100	6

SEMESTER-II

PAPER CODE	TITLE OF THE COURSE	CATEGORY OF COURSE	INTERNAL		EXTERNAL		FULL MARKS	CREDIT
			FM	PM	FM	PM		
BCOM-IRC-2	Business Economics	Introductory Course/GE-1	25	10	75	30	100	3
BCOM-MJ-2	Corporate Accounting	Major	25	10	75	30	100	6

FM- Full Marks PM- Pass Marks

Pattern and Evaluation:

Internal Evaluation: (25 Marks)

- Attendance/overall class performance will carry 5 marks.
- Internal examination 20 marks. (There will be two group of questions. Group A is compulsory which will contain two questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No.2 will be short answer type of 5 marks. Group B will contain descriptive type two questions often marks each, out of which any one to answer.)

External Evaluation: (75 Marks)

There will be two groups of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of five questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of fifteen marks each, out of which any four are to answer.

B.COM (H): FIRST SEMESTER

PAPER CODE: BCOM-IRC-1

Marks: (External-75: Internal-25)

Duration: 3 Hrs.

PAPER: MANAGEMENT PRINCIPLES AND APPLICATION

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
03	03 Hrs	45 Hrs

Pedagogy: Classrooms Lecture, Seminar and Case study, Group Discussion.

Course Objectives: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices and to educate the students about how management principles are applied in business organisations.

Course Outcomes: On successful completion of the course, the Students will be able to

1. Understand the concept of Management and expose them to latest trends in management.
2. Understand and identify the different organisational theories.
3. Demonstrate the strategic plan for the attainment of organisational goals.
4. Familiarise with the different types of motivation factors and leadership styles.
5. Choose the best controlling techniques for better productivity of an organisation.

Course Contents:

Unit 1 : Introduction to Management (10 Lectures)

Meaning and importance of Management, Henry Mintzberg's Managerial Roles, Development of Management Thought: Classical, Neo-Classical and Modern Organisational theories.

Unit 2: Planning (10 Lectures)

Meaning and Nature, Steps in Planning, Types of Plans; Management by Objectives: Meaning and Steps; Decision making: Concepts and Process.

Unit 3: Organising (10 Lectures)

Concept and significance of organizing, principles of organization, Formal vs Informal organization; Departmentation: Concept and Methods of Departmentation; Staffing: Concept and Process.

Unit 4: Directing (10 Lectures)

Meaning and Nature; Leadership: Meaning and Qualities of a good leader, Leadership styles; Motivation: Concept, Maslow's hierarchy of needs, Herzberg's two factor theory

Unit 5: Controlling (5 Lectures)

Concept and Nature, Process, features of sound control system, major techniques of controlling.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. B.P Singh and T.N Chhabra: Business Organisation and Management, Dhanpat Rai & Co.
3. P.C Tulsian and Vishal Pandey: Business Organisation and Management, Pearson.
4. T.N Chhabra: Principles and Practice of Management: Dhanpat Rai & Co.

5. L.M Prasad: Principles and Practice of Management, S.Chand
6. Y.P.Verma,Business Organisation management and Administration, S.Chad.
7. M.C.Shukla, Business Organisation and Management, Shahitya Bhawan Publications
8. S.A Sherlekar & V.S Sherlekar, Modern Business Organisation and Management, Himalaya Publishing House.

Note: Latest edition of text books may be used.

B.COM (H): FIRST SEMESTER

PAPER CODE: BCOM-MJ-1

Marks: (External-75: Internal-25)

PAPER: FINANCIAL ACCOUNTING

Duration: 3 Hrs.

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
06	06 Hrs	90 Hrs

Pedagogy: Classrooms Lecture, Seminar and Case study.

Course Objective: This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

Course Outcomes: On successfully completion of the course, the students will be able to:

1. Understand the theoretical framework and basics concepts of accounting.
2. Understand the accounting for non-profit organization.
3. Exercise the accounting treatments for Hire Purchase, Installment purchase Systems and Leases.

Course Contents:

Unit 1: Introduction (20 Hours)

Accounting: Definition, Functions, Advantages, Limitations, Branches, Principles, Concept and Conventions. Accounting vs. Accountancy. Accounting Standard in India. Journal, Cash Book, Subsidiary Books, Ledger, Trial balance and Rectification of errors. Capital Expenditure and Revenue Expenditure.

Unit 2: Depreciation and NPO Accounting (20 Hours)

Depreciation: Concept, Nature, Factors Affecting Depreciation and Methods of Depreciation– Fixed Installment Method and Diminishing Balance Method. Accounting for Non Profit Organization: Receipts and Payment Account, Preparation of Income & Expenditure Account and Balance Sheet.

Unit 3: Accounting for Partnership Firm (25 Hours)

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting of Dissolution of Partnership Firm: Simple dissolution, Insolvency of all partners.

Unit 4: Special Types of Accounting (25 Hours)

Accounting for the Hire Purchase and Installment purchase Systems: Nature of these systems, difference between the two, Journal entries and preparation of ledger accounts in the books of

purchaser and vendor. Accounting for Leases: Concept, Classification of leases (Simple practical problems).

Suggested Readings:

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : Text and Cases.McGraw – Hill Education.
2. Shukla ,M.C., T.S.Grewal and S.C. Gupta.Advanced Accounts.Vol. – I.S.Chand & Co.,New Delhi.
3. Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi.
4. Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
5. Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.
6. Tulsian ,P.C Financial Accounting,Pearson Education
7. Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
8. Gupta,Nirmal.Financial Accounting.Sahitya Bhawan ,Agra.
9. Shukla, S.M, Financial Accounting- Shahitya Bhavan Publications. (Hindi and English)
10. Dr. S.K.Singh, Financial Accounting, SBPD Publications.(Hindi and English)
11. Arun Kumar, Financial Accounting, New Central Book Agency (P) Ltd..

Latest edition of text books may be used.

B.COM (H): SECOND SEMESTER

PAPER CODE: BCOM-IRC-2

Marks: (External-75: Internal-25)

PAPER: BUSINESS ECONOMICS

Duration: 3 Hrs.

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
03	03 Hrs	45 Hrs

Pedagogy: Classrooms Lecture, Seminar and Case study.

Course Objectives: To provide the students with knowledge of enriching concepts and variables of business economics and understand the modern tools of business-economic analysis.

Course Outcomes: On successfully completion of the course, the students will be able to:

- Understand the theoretical framework and basics concepts of business economics.
- Understand the use of business economics in managerial decisions.
- Understand market concept and price determination under different markets.

Course Contents:

Unit I: Introduction (8 lectures)

Business Economics: Concept, Nature, scope and Importance, Central Problems of an Economy, Concepts of Production Possibility Frontier and Opportunity Cost.

Unit II: Theory of Utility: (7 lectures)

Theory of utility, cardinal and ordinal utility theory, law of diminishing marginal utility, law of Equi-marginal utility, indifference curves, consumer equilibrium, consumer surplus.

Unit III: Concept of Demand: (8 lectures)

Concepts of Demand, Demand Curve, Determinants of Demand, Law of Demand, Demand Forecasting Methods, Market Equilibrium, and Concepts of Elasticity.

Unit IV: Production and Cost Analysis: (10 lectures)

The production function, Short-run and Long-run production function, law of diminishing returns and returns to scale.

Unit V: Pricing in different Market Structures: (12 lectures)

Market: Concept, Types, Features, Price determination (long run and short run) in Perfect Competition, Monopoly, Monopolistic and Oligopoly markets.

Suggested Readings:

- Pindyck, R.S., D.L. Rubinfeld and P.L. Mehta; Microeconomics, Pearson Education.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications, Kalyani

Publishers, New Delhi.

4. Gould, J.P. and E.P. Lazear ; microeconomic Theory ,All India Traveller bookseller ,New Delhi.

5. Lipsey ,R.G.and K.A. Chrystal ;Economics ,Oxford University Press.

6. Maddala G.S. and E. Miller;Microeconomics: Theory and Applications, MCGraw-Hill International.B.Com (Gen.) CBCS

7. Amit Sachdeva, Micro Economics, Kusum Lata Publishers.

8. K.P.Jain, Economics Principles(Hindi+English)

9. J.C.Pant, Arthshastra ka Sindhant(Hindi+English)

10. V.C.Sinha, Business Economics, Shahitya Bhawan Publications (Hindi+English)

Note: Latest edition of text books may be used.

B.COM (H): SECOND SEMESTER**PAPER CODE: BCOM-MJ-2****Marks:** (External-75: Internal-25)**PAPER: CORPORATE ACCOUNTING****Duration:** 3 Hrs.

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
06	6 Hrs	90 Hrs

Pedagogy: Classrooms Lecture, Numerical Problem solve, and Case study.**Course Objective:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.**Course Outcomes:** On successful completion of the course, the Students will be able to

1. Develop the application skills for computation of issue, forfeiture and re-issue of forfeited shares, redemption of preference shares and issue and redemption of debentures.
2. Prepare financial statements of the company.
3. Calculate the value of shares and goodwill.
4. Understand the procedure of amalgamation and internal reconstruction of companies.
5. To develop knowledge for preparation of consolidated balance sheet.

Course Contents**Unit 1. Accounting for Share Capital & Debentures (18 lectures)**

Meaning and Kinds of shares; Issue, forfeiture and re-issue of forfeited shares; Meaning of Redemption, Redemption of preference shares; Meaning and types of debentures, Issue and Redemption of Debentures.

Unit 2. Final Accounts (18 lectures)

Preparation of profit and loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) and Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares (18 lectures)

Valuation of Goodwill: Meaning, needs of valuation of goodwill, factors affecting the valuation of goodwill, Methods of valuation of goodwill.

Valuation of shares: Meaning, needs for valuation of shares, factors affecting the valuation of shares, Methods of valuation of shares.

Unit 4. Amalgamation of Companies (18 lectures)

Meaning and types of amalgamation, accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: Meaning and needs for internal reconstruction, accounting treatment excluding scheme of reconstruction.

Unit 5. Accounts of Holding Companies /Parents Companies (18 lectures)

Meaning of holding and subsidiary company, Legal requirements for a holding company, Advantages of consolidated financial statements, Preparation of consolidated balance sheet with one subsidiary company.

Suggested Readings:

1. R.L Gupta & M. Radhaswamy, Corporate Accounting, Sultan Chand & Sons.
2. V Rajasekharan & Sunita Gupta, Corporate Accounting, Pearson
3. R.L Gupta & V.K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
4. S.P Jain and K.L . Narang .Corporate Accounting, Kalyani Publishers
5. M.C Shukla ,M.C., T.S.Grewal, and S.C Gupta .advanced Accounts .Vol – II .S. Chand & Co.
6. S.N Maheshwari and S.K .Maheshwari .Corporate Accounting.Vikash Publishing House.
7. Sehgal ,Ashok and Deepak Sehgal .Corporate Accounting .Taxman Publication.
8. Gupta ,Nirmal .Corporate Accounting, Sahitya Bhawan , Agra.
9. Dr. S.M Shukla, Corporate Accounting, Shahitya Bhawan Publications.
10. Dr. S.K. Singh, Dr. L.B. Paliwar and S.K. Agrawal, Corporate Accounting, SBPD Publications.

Note: Latest edition of text books may be used.