

## **SEMESTER-1**

Sub_Code	Sub_Name	Credit	Marks Distribution				Nature of Course
			External	Internal	Attendance	TOTAL	
<b>SEMESTER-1</b>							
BCMDSC101T	Financial Accounting-I	5	50	40	10	100	DS-1
BCMMIN101T	Principles and Practice of Management	5	50	40	10	100	MA-1
BCMMIN102T	Marketing Management and Human Resource Management	5	50	40	10	100	MB-1
BCMMDC101T	To be taken from the Pool	3				50	MD-1
BCMAEC101T	To be taken from the Pool	3				50	AECC-1
BCMHE101T	Information Technology in Business	3				50	SEC-1
BCMVAC101T	To be taken from the Pool	3				50	VAC-1
<b>SEM.1 TOTAL</b>		<b>27</b>				<b>500</b>	

### **FINANCIAL ACCOUNTING-I**

**Subject Code: BCMDSC101T**

**Total Credit : 05**

**[Lecture Hours – 60; Tutorial – 15]**

**Full Marks: 100**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

#### **Unit-1 Introduction**

**[15 L]\*\***

Basic Accounting Equation, Accounting Cycle, Bases of Accounting : Cash Basis & Accrual Basis, Accounting Concepts & Conventions : Entity, Money Measurement Concept, Periodicity, Going Concern, Consistency, Conservatism, Materiality, Matching Concept and Full Disclosures.

Accounting Standards : Generally Accepted Accounting Principles (GAAP), Concept, Benefits of Accounting Standards, Procedure of issuing Accounting Standards in India, Basic Concept of IFRS.

#### **Unit-2 Determination of Business Income**

**[15 L]**

Revenue Recognition: Meaning of Revenue and Revenue Recognition, Inventory Valuation: Meaning & Significance of Inventory Valuation, Lower of Cost Price or Market Price rule, Application of Accounting Standards in valuation of Inventory, Application of Accounting Standards in valuation of Inventory.

Accounting Concept of Depreciation – Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of Depreciable Assets; Provision for Depreciation. Adjustment and Rectification entries.

#### **Unit-3 Final Accounts of Trading Concern**

**[15 L]**

Preparation of Final Accounts of Profit Seeking Organisation.

#### **Unit-4 : Accounting for Special Sales Transaction**

**[15 L]**

Consignment : Basic Features; Recording in the books of Consignor – at cost & at invoice price; Valuation of Unsold Stock, Ordinary Commission, Special Commission, Del Credere Commission (with or without Bad Debt); Valuation of normal loss and abnormal loss; Concept of Consignment Debtors; Recording in the books of consignee, Accounting for sale on approval.

*Draft UGCF B.Com Honours Programme with Multi-disciplinary Courses vide approval of structure at the Meeting of the Undergraduate Board of Studies in Commerce, WBSU, held on 24.06.2023, and as resolved at the Workshop held on 17.07.2023, and 27.09.2023, and also as per UG BOS Meeting held on 07.10.2023.*

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**Unit-5 : Sectional and Self balancing Ledger**

**[05 L]**

Concept of Sectional balancing, Self balancing ledger; Recording process; preparation of adjustment accounts

**Unit-6 : Insurance claim for Loss of Stock and for Loss of Profit**

**[10 L]**

Loss of Stock : Concept of under insurance and average clause – computation of claim – with price change;

Consideration of unusual selling line; price reduction.

Loss of Profit : Concept – Insured and uninsured Standing charges, GP rate, Short sales and increased cost of working, Average Clause and computation of claim (simple problem).

**Notes : Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed.**

**Suggested Reading**

Sukla, Grewal, Gupta: *Advanced Accountancy Vol. I, S Chand*

R. L. Gupta & Radheswamy, *Advanced Accountancy Vol. I, S. Chand*

Maheshwari & Maheshwari, *Advanced Accountancy Vol I, Vikash Publishing House Pvt. Ltd.*

Sehgal & Sehgal, *Advanced Accountancy Vol. I, Taxman Publication*

B. Banerjee, *Regulation of Corporate Accounting & Reporting in India, World Press.*

Hanif & Mukherjee, *Financial Accounting, McGraw Hill*

Frank Wood, *Business Accounting Vol 1, Pearson*

Tulsian, *Financial Accounting, Pearson*

*Accounting Standards issued by ICAI*

Mukherjee & Mukherjee, *Financial Accounting, Oxford Publishing House.*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**PRINCIPLES & PRACTICE OF MANAGEMENT**

**Paper 3: Semester 1**

**Paper Code: BCMMIN101T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS-60 & TUTORIAL HOURS-15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Introduction**

**[20L]\***

Management-Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Different Schools of Management Thought: Classical School-Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.

**Unit-2: Planning**

**[15L]**

Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques

**Unit-3: Organizing**

**[15L]**

Concept, Importance, Principles, Principles; Delegation of Authority-Elements, Steps, Barriers; Centralization and Decentralization o Authority; Span of Management-Concept and determining factors.

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**Unit-4: Directing and Staffing**

**[10L]**

Concept of directing, Importance, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance.

**Unit-5: Motivation, Coordination and Control**

**[15L]**

Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Coordination: Concepts, Significance, Principles, Techniques. Control: Concepts, Importance and tools.

**Suggested Readings**

- Koontz and Weirich, *Essentials of Management*, Tata McGrawHill, New Delhi.
- Drucker, PF, *Management Challenges for the 21<sup>st</sup> Century*, Butterworth, Oxford.
- Luthans, F, *Organizational Behavior*, McGrawHill, New York.
- Allen, LA, *Management and Organisation*, Tokyo.
- Stoner and Freeman, *Management*, PHI, New Delhi.
- Griffin, RW, *Management*, Houghtan Mifflin, Boston.
- Tripathy, PC, Reddy, PN, *Principles of Management*, Tata McGrawHill, New Delhi.
- Ravichandran, K, Nakkiran, S, *Principles of Management*, Avinash Paperbacks, Delhi.
- Jwalkar, Ghanekar & Bhivpathaki, *Principles & Practice of Management*, Everest Publishing House
- Chatterjee, Chatterjee & Chattopadhyay, *Principles of Management*, Success Mantra Publications

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**MARKETING MANAGEMENT AND HUMAN RESOURCE  
MANAGEMENT**

**Paper-3: Semester-1**

**Subject Code: BCMMIN102T**

**Full Marks-100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS-60 & TUTORIAL HOURS-15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Module-I: Marketing Management**

**Unit-1: Introduction to Marketing Management**

**[15 L]\***

Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation.

**Unit-2: Product & Pricing**

**[15 L]**

Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods. Factors to be considered in pricing of a product.

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**Unit-3: Physical Distribution & Promotion**

[10 L]

Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix-Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen.

**Module-II : Human Resource Management (HRM)**

**Unit-4: Fundamentals of HRM**

[10 L]

Meaning and concept of HRM. Nature, objectives, importance, scope and functions of HRM, Human resource planning-Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization.

**Unit-5: Acquisition & Development of Human Resource**

[10 L]

Recruitment of Human resources-Sources (internal & external). Selection of Human resources - Definition and steps involved in selection process. Needs of Training and Development. Different Training Methods. A brief idea of staff welfare programmes and fringe benefits.

**Unit-6: Maintenance of Human Resource**

[15 L]

Job evaluation, Job Description, Job Analysis, Job Specification-Definition & Concept, Performance Appraisal-Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages). Industrial Relations-definition, features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations.

**Suggested Readings:**

- Kotler & Keller, *Marketing Management*, Pearson.
- Venugopal, P., *Marketing Management*, Sage.
- Bhagwati, Pillai, *Marketing Management*, S.Chand.
- Ramaswamy and Namakumari, *Marketing Management*, McMillan.
- Pranam Dhar, Monalisa Maity, Bidhan Baidya, Arjun Gope, *Fundamentals of Marketing Management & Human Resource Management*, Success Mantra Publications.
- Sushil Mukherjee & Kallol Saha, *Marketing Management & Human Resource Management*, B.B.Kundu Grandsons.
- A.K. Ghosh: *Human Resource Management (with cases)*:Manas Publications.
- Sushil Mukherjee & Kallol Saha, *Marketing Management & Human Resource Management*, B.B.Kundu Grandsons
- C.B.Mamoria & S.V.Gankar:*Human Resource Management: McGrawHill*
- V.S.P.Rao: *Human Resource Management:(Excel Books)*
- K.Asathappa, *Human Resource Management*, Himalaya Publishing House.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**INFORMATION TECHNOLOGY IN BUSINESS**

**Paper Code: BCMSEC101T**

**Full Marks: 50**

**Total Credits:3 [45 Hours]**

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**TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]**

**Unit-1 : Information Systems**

**[15 L]\*\***

Concepts of data, information and computer based information system, Types of Information Systems – Office Automation Systems (OAS), Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS), and their implementations at operational, tactical and strategic managerial levels.

**Unit-2 : I.T. Application Project / Practical using Advanced EXCEL**

**[05T + 10P]**

Development of a excel based software (preferably with automation features created by Excel Functions, References and Formula) on any one functional area of business (like Payroll Management, Educational Cluster Management, Inventory Management, Portfolio Management, PF/ESI/TDS Management, E-Tender & Security Deposit Management, etc.).

**Suggested Tutorial on Advanced Excel**

*[Customizing common options in Excel, Absolute and relative cells, Protecting and un-protecting worksheets and cells, Working with Functions, VLOOKUP, MATCH, INDEX, Data validations, Working with templates, Sorting and Filtering Data, Working with Reports, Creating Pivot tables & Charts, Consolidating data from multiple sheets and files using Pivot tables, Date and time functions, Using conditional formatting option for rows, columns and cells, Use of Relative & Absolute Macros, WhatIf Analysis, Goal Seek, Data Tables, Scenario Manager, Formatting Charts, Auto modification/updatation].*

*Spreadsheet Functions: Mathematical [SUM, SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, MAX, MIN, ROUND, COUNT, COUNTIF, STDEV, VAR, etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF, NOT,], DATE, TIME, CONCATENATE, UPPER, LOWER], CountIf, CountIFS, SumIF, SumIFS].*

**Unit-3: Preparing Presentations**

**[05T + 10P]**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.

**Unit-4: Spreadsheet and Computerised Accounting**

**[05T + 10P]**

Using Tally ERP Software.

**Suggested Readings**

- Thareja, IT & Application, Oxford.
- Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- Rajaraman, V. (2004). Introduction to Information Technology. PHI.
- Heathcote, P.M, Successful Projects in Excel, BPB Publication.

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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