Degree	Name of the Programme
Certificate	Undergraduate Certificate in Accounting
Diploma	Undergraduate Diploma in Accounting and Management
3 Yr Degree	B. Com (Accounting and Management)
4 Yr Hons. Degree	B. Com Honours in Accounting and Management
4 Yr Hons. Degree with Research	B. Com Honours with Research in Accounting and Management

Semester-1								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	T	P	IA
Major	Comm1011	Financial Accounting I	4	3-1-0	75	60	-	15
Minor	Comm1021#	Business Mathematics and Statistics I	4	3-1-0	75	60	-	15
Multi/Inter	Comm1031 @	Fundamentals of Accounting	3	2-1-0	50	40	-	10
AEC	……….1041	MIL (L1-1): Arabic/Bengali/Hindi/Sanskrit/Santali/Urdu Or Equivalent Course from SWAYAM/ Any other UGC recognised platform	2	2-0-0	50	40	-	10
SEC	Comm1051	E-Commerce	3	2-1-0	50	40	-	10
Value Added Course (VAC)	CVA 1061	ENV. Science/Education	4	3-0-1	100	60	20	20

Semester-2								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	T	P	IA
Major	Comm2011	Cost and Management Accounting I	4	3-1-0	75	60	-	15
Minor	Comm2021#	Principles of Economics-I	4	3-1-0	75	60	-	15
Multi/Inter	Comm2031 @	Fundamentals of Management	3	2-1-0	50	40	-	10
AEC	ENGL2041	English (L2-1): Functional English or Equivalent Course from SWAYAM/ Any other UGC recognised platform	2		50	40	-	10
SEC	Comm2051	Computer Application in Business	3	2-1-0	50	40	-	10
Value Added Course (VAC)	CVA2061	Understanding India/Digital and Technical Solutions/Health & Wellness, Yoga Education, Sports & Fitness	4	3/3-1/0-0/1	100	80/ 60	0/ 20	20

* Skill-based Vocational Course (additional 4 Credits) for the students who will exit the programme after securing 40 Credits.
# A student of Commerce Discipline who has chosen Major Courses 1011 and 2011 must take Minor Courses 1021 and 2021 in Semester 1 and Semester 2 respectively.
A student from any other discipline may also take 1011 and 2011 as Minor Courses if she/he desires.
@ Courses 1031 and 2031 are being offered to students belonging to any other disciplines other than Commerce.

Semester-3								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	T	P	IA
Major	Comm3011	Financial Accounting II	5	4-1-0	75	60	-	15
Major	Comm3012	Cost and Management Accounting II	5	4-1-0	75	60	-	15
Minor (VOC. Edn. &Trng.)	MSR3021 Or HRM3021 Or RSA3021	Medical Sales Representative Or Human Recourse Management Or Retail Sales Associate	4	3-1-0	75	60	-	15
Multi/Inter	Comm3031	Fundamentals of Finance	3	2-1-0	50	40	-	10
AEC	………3041	MIL (L1-2): Arabic/Bengali/Hindi/Sanskrit/Santali/ Urdu Or Equivalent Course from SWAYAM/ Any other UGC recognised platform	2		50	40	-	10
SEC	Comm3051	Entrepreneurship Development	3	2-1-0	50	40	-	10

Semester-4								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	T	P	IA
Major	Comm4011	Management Theory and Practice	5	4-1-0	75	60	-	15
Major	Comm4012	Marketing Management	5	4-1-0	75	60	-	15
Major	Comm4013 #	Direct Tax I	5	4-1-0	75	60	-	15
Minor	Comm4021	Principles of Economics II	4	3-1-0	75	60	-	15
Minor	Comm4022	Business Mathematics and Statistics II	4	3-1-0	75	60	-	15
AEC	ENGL4041	English (L2-2): Language & Creativity Or Equivalent Course from SWAYAM/ Any other UGC recognised platform	2		50	40	-	10

- A student of Commerce Discipline must take Minor Courses [Comm4021 and Comm4022] in the 4^{th} Semester.
- **A student from any other discipline may also take** Comm4021 and Comm4022 **as Minor Courses if she/he desires.**
- Course Comm3031 is being offered to students from disciplines other than Commerce.

Since the **Finance Bill** is typically presented on **28th February** each year, the following framework will be followed for setting the Assessment Year for **'Direct Tax I'** (Comm4013): The **current financial year** (in which the Finance Bill is presented) will be treated as the **Assessment Year**.

Example: If the Finance Bill is presented on **28th February 2025**, then:

For *'Direct Tax I'*, the **Assessment Year** will be **2024–25** .

determinants'; Properties of Determinants, Addition and Multiplication of determinants, Minor and cofactors of a determinant, Solution of a system of linear equations (having a unique solution and involving not more than three variables) using Cramer's Rule.

Unit 4: Linear Programming **6 Lectures**

Formulation of linear programming problem (LPP).The graphical solution to LPP.Cases of unique and multiple optimal solutions.Unbounded solutions, infeasibility, and redundant constraints.

Unit 5: **Descriptive Statistics** **18 Lectures**

a) **Introduction**: Definition of Statistics, Scope and limitations of Statistics, Variable and Attribute, Primary data and Secondary data, Methods of collection of primary data, Tabulation of statistical data, Frequency Distribution, Cumulative Frequency Distribution and Diagrammatic Presentation of Statistical Data.

b) **Measures of Central Tendency:** Meaning of Measures of Central Tendency, Characteristics of an Ideal Measure of Central Tendency / Average, Concepts and Specific uses of Arithmetic, Geometric and Harmonic Means, Median and Mode, Practical Problems (simple type).

c) **Measures of Dispersion:** Meaning of Measures of Dispersion, Characteristics of an Ideal Measure of Dispersion, Concepts and Specific uses of Range, Quartile Deviation , Mean Deviation, Standard deviation, Coefficient of Quartile Deviation, Coefficient of Mean Deviation and Coefficient of Variation, Practical Problems (simple type).

d) **Moments, Skewness and Kurtosis:** Meaning and significance of Moments, Skewness, Kurtosis, Practical Problems (simple type).

Suggested Readings

1. Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd.
2. Chakrabarti J., Business Mathematics and Statistics, Dey Book Concern.
3. Sur, D and Banerjee, D, Basic Statistics, Global Net Publication.
4. Nag, N.K. and Nag, S. K., Business Mathematics and Statistics, Kalyani Publishers.
5. Kapoor V.K., Essential Mathematics for Commerce and Economics, Sultan Chand.
6. De S.N., Business Mathematics & Statistics –Chhaya Prakashani.
7. Das N.G., Statistical Methods, McGraw Hill Education.
8. Sarkhel & Dutta, An Insight into Statistics, Book Syndicate
9. Gupta S.P., Statistical Methods, Sultan Chand & Sons

Comm1031: FUNDAMENTALS OF ACCOUNTING

Marks: 50 Course Evaluation: Semester Examination (40 Marks) and Internal Assessment (10 Marks)

Credit: 3 **Lectures: 48 Hours**

Objectives: The objective of this course is to provide students with a comprehensive understanding of various fundamental issues associated with Accounting which will help them in interpreting the financial statements of business firms as well as non-profit seeking organizations.

Course Outcomes: After successful completion of the course, students will be able to:

1. Understand the basic concepts of Accounting.

2 Prepare the Financial Statements of the proprietary concerns.

3. Prepare the Financial Statements of non-profit seeking concerns.

CONTENTS

Unit 1: Introduction of Accounting **8 Lectures**

(i) **Accounting:** Meaning, objectives, Types of accounting information, Users of accounting information and their needs. Basis of accounting – cash basis, accrual basis and hybrid basis. Types of accounting – Financial Accounting, Cost Accounting and Management Accounting.

(ii) **Accounting Principles:** Entity Concept, Money Measurement Concept, Going Concern Concept and Accounting Period Concept.

(iii) **Basic Accounting Terms:** Transaction, Event, Capital, Drawings, Asset (Fixed and Current), Liabilities (Long term, Short Term or Current), Receipts (Capital & revenue), Expenditure (Capital, Revenue and Deferred Revenue), Income, Profit/Loss, Purchase, Sales, Stock, Debtors, Creditors, Cost, Revenue, Discount (Cash & Trade)

Unit 2: Recording of Transactions and Preparation of Trial Balance **20 Lectures**

(i) **Double Entry System:** Introduction, Rule for Debit and Credit – classification of accounts and application of Golden Rule.

(ii) **Evidence of transactions:** invoice, cash memo, pay-in-slip, cheque; Preparation of Voucher (Cash, Credit and Transfer)

(iii) **Books of Original Entry:** Meaning, Format & Recording.

(iv) **Cash Book:** Single Column Cash Book, Double Column Cash Book & Petty Cash Book

(v) **Special Purpose Books:** Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Book and Journal Proper.

(vi) **Ledger:** Meaning, Utility, Format; posting from Journal, Cash Book and Special Purpose Books; balancing of Ledger Accounts.

(vii) **Trial Balance:** Meaning, Objectives and Preparation.

(viii) **Bank Reconciliation Statement:** Meaning, Need and Preparation.

Unit 3: Financial Statements **10 Lectures**

(i) **Financial Statements:** Objective and Importance.

(ii) **Trading and Profit & Loss Account:** Preparation of Accounts.

(iii) **Balance Sheet:** Need for Preparation, Grouping and Marshalling of Assets & Liabilities.

(iv) **Preparation of Financial Statements:** Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietorship trading concern.

Unit 4: Financial Statements of Non-Profit Seeking Organizations **10 Lectures**

(i) **Non-Profit Seeking Organization:** Concept

(ii) **Receipts and Payments Account:** Need for preparation and features.

(iii) **Income and Expenditure Account:** Need for preparation and features.

(iv) **Financial Statements:** Preparation of Income & Expenditure Account and Balance Sheet from the given Receipts & Payments Account and additional information.

Suggested Readings:

1. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, Vol.-I. S. Chand & Co.
3. P.C. Tulsian, Financial Accounting, Pearson Education.
4. Amitabha Basu, Financial Accounting I and II, Tee Dee Publications.
5. T. S. Grewwal, Financial Accounting, Sultan Chand,
6. Rajasekaran, Financial Accounting, Pearson
7. Mukherjee and Mukherjee, Financial Accounting I and II, Oxford
8. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I&II, McGraw Hill Education.
9. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa, Fundamentals of Accounting, Himalaya Publishing House.
10. V.K. Goyal, RuchiGoyal, Financial Accounting, PHI Learning.
11. Debashri Bhattacharya, Financial Accounting I, Law Point

Comm2031:Fundamentals of Management

Marks: 50 Course Evaluation: Semester Examination (40 Marks) and Internal Assessment (10 Marks)
Credit: 3 **Lectures: 48**
Objectives The basic objective of this course is to provide students with a comprehensive understanding of the basic concepts and various functions of management which will help them in developing skills for application of management principles in business organizations.
Course Outcomes: After successful completion of the course, students will be able to:

1. Understand and identify the management principles and practices which are relevant to organizations.
2. Apply the acquired knowledge in managerial functions.

CONTENTS

Units 1: Introduction to Management **12 Lectures**
Meaning and Definition, Nature, Characteristics, Scope, Levels and Functions of Management, Administration Vs. Management, Essence of Management, Evolution of management thought: contributions of F.W. Taylor and Henry Fayol.

Units 2: Planning **10 Lectures**
Meaning and Definition, Characteristics of Planning, Importance and Benefits of Planning, Steps in Planning, Types of Planning, Limitations of Planning, Decision making (concept only).

Units 3: Organising **10 Lectures**
Concept and process of organising, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure, Principles of Organising.

Units 4: Staffing, Directing and Controlling **16 Lectures**
a) Staffing: Concept, Process.
b) Directing: Meaning, Nature, Significance, Principles and Techniques.
c) Motivation: Concept, Importance, Motivation theories: Maslow's Need-Hierarchy Theory, Hertzberg's Two-factor Theory.
d) Leadership: Concept, Importance, Qualities of a good leader, Types of Leadership styles.
e) Controlling: Concept, Importance, Process, Limitations, Essentials of Effective Control System; Techniques of Control.

Suggested Readings

1. Koontz and O'Donnell, Principles of Management, McGraw Hill Education.
2. C.B. Gupta, Business Management, Sultan Chand and Sons.
3. L.M. Prasad , Principles and Practice of Management, Sultan Chand and Sons.
4. A.F. Stoner and R.E. Freeman, Management, Prentice Hall.
5. P.C. Tripathi and P. N. Reddy, Principles of Management, TMH Publications.
6. Griffin, Management Principles and Application, Cengage Learning.
7. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
8. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
9. T.N. Chhabra, Management Concepts and Practice, Dhanpat Rai& Co. (Pvt. Ltd.).

Unit 5: Marginal Costing and Cost Volume-Profit Analysis **20 Lectures**

Definition of marginal cost and marginal costing, features of marginal costing, comparison between direct costing, marginal costing and absorption costing, advantages and limitations of marginal costing, cost-volume-profit analysis-profit volume chart, break-even analysis, graphical presentation of break-even chart, limitations of break-even analysis, methods of break-even analysis, margin of safety, angle of incidence.

Suggested Readings

1. Jawahar Lal, Cost Accounting, McGraw Hill Education.
2. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers.
3. S.N. Maheshwari and S.N. Mittal, Cost Accounting: Theory and Problems, ShriMahavir Book Depo
4. S.P. Iyengar, Cost Accounting. Sultan Chand & Sons.
5. Saxsena and Vasisth, Cost and Management Accounting. Sultan Chand and Sons
6. Hanif, Cost Accounting II, McGraw Hill Education.
7. Debasis Banerjee, Cost Accounting & Management Accounting.
8.C.H.Sengupta and B.G.Chowdhury.Cost and Management Accounting. Dey Book Concern
9 .G.K.Jana. Cost and Management Accounting.Books and Allied (P) Ltd.
10.Samir Kumar Chakraborty, Cost and Management Accounting. New Central Book Agency.

Comm3031: FUNDAMENTALS OF FINANCE

Marks: 50 Course Evaluation: Semester Examination (40 Marks) and Internal Assessment (10 Marks)
Credit: 3 **Lectures: 48**

Objectives: This basic objective of this course is to provide students with a comprehensive understanding of essential financial concepts, techniques, and decision-making processes crucial for effective financial management within organizations. Through this course, students will learn to analyse financial situations, make informed decisions, and contribute to the overall financial success of firms.

Course Outcome: After successful completion of the course, students will be able to:

1. Understand the fundamental issues associated with financial decision making.
2. Develop skills for the application of various techniques relevant to financial management decisions.

CONTENTS

Unit-1: Introduction to Finance **10 Lectures**

Finance – definition, nature and scope; Sources of Finance - short-term and long-term sources; Financial management-concept, objectives and decision areas; Time value of money-concept and importance; Future value and Present value calculations; Cost of capital-meaning and relevance.

Unit-2: Capital Budgeting Decision **10 Lectures**

Capital budgeting – definition, features and importance; Different kinds of capital budgeting decisions; Various approaches to capital budgeting decisions under certainty condition.

Unit-3 Capital Structure Decision **10 Lectures**

Concept of capital Structure; Capital Structure vs. Financial Structure; Importance of Capital Structure; Optimal Capital Structure: Determinants of Capital Structure.

Unit-4 Working Capital Management **10 Lectures**

Meaning and classification of working capital; Working Capital Management-concept and importance, Determinants of working capital requirement, Sources of working capital finance.

Unit-5 Dividend Decision **8 Lectures**

Meaning and classification of dividend; Meaning, objectives and determinants of dividend policy.

Suggested Readings

1. Chandra, P., Financial Management: Theory and Practice, TMH.
2. Pandey, I.M., Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Sur, D. and Sarkhel, J., An Introduction to Financial Management, Book Syndicate.
4. Van Horne, Fundamentals of Financial Management, Pearson.
5. Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw-Hill Publishing Co., Ltd. New Delhi