MORIGAON COLLEGE (AUTONOMOUS)

SYLLABUS

(B.Com 1st & 2nd Semester)

BACHELOR OF COMMERCE (B.COM)

FOUR YEARS UNDER GRADUATE PROGRAMME (FYUGP)

AS PER NEW EDUCATION POLICY (NEP) 2020

(*This syllabus has been prepared for consideration after the Approval of Board of Studies*)

MAJOR COURSES OFFERED: -

- **ACCOUNTANCY**
- **FINANCE**
- **MARKETING**
- **HUMAN RESOURCE MANAGEMENT**

COURSE WISE CREDIT POINTS DISTRIBUTION
FIRST SEMESTER

Sl. No.	Course	Paper Name	Credit Points
1	Major Paper- 1	Financial Accounting	4
2	Minor Paper- 1	Business Organization& Management	4
3	SEC Paper- 1	Basics of Computer Applications in Business (*for students of Commerce & other streams*)	3
4	MDC Paper-1	Business Economics (*for students of Commerce*)	3
		Basics of Commerce & Management (*for students of other streams*)	
5	VAC Paper- 1	Environmental Studies	2
6	AEC Paper- 1	MIL(Hindi/Assamese)-1/English (Alt)-1	4
		Total	**20**

COURSE WISE CREDIT POINTS DISTRIBUTION
SECOND SEMESTER

Sl. No.	Course	Paper Name	Credit Points
1	Major Paper- 2	Principles & Practices of Management	4
2	Minor Paper- 2	Corporate Accounting	4
3	SEC Paper- 2	Fundamentals & Applications of Marketing (*for students of Commerce & other streams*)	3
4	MDC Paper- 2	Business Mathematics (*for students of Commerce*)	3
		Personal Financial Management (*for students of other streams*)	
5	VAC Paper- 2	Basics of E-Commerce (*for students of Commerce*)	2
		Trade and Commerce in India (*for students of other streams*)	
6	AEC Paper- 2	English Communication	4
		Total	**20**

PROGRAM OUTCOME:

The program outcomes of B.COM Four Years under Graduate Program under NEP 2020 are mentioned below:

1. Ability Enrichment: Graduates will develop the ability to critically analyse business problems, evaluate financial and economic data, and make informed decisions.
2. Corporate Panache Communication: Graduates will be able to articulate their thoughts, plans, and solutions clearly in a corporate setting because of their strong communication abilities.
3. Developing Leadership Excellence: Graduates will be able to work effectively in teams and demonstrate leadership qualities. They will be skilled in managing people, projects, and resources.
4. Incorporating Social Responsibility: Graduates will understand the importance of ethical behaviour and corporate social responsibility in business practices.
5. Multi-Disciplinary Integration: Graduates will possess a broad understanding of business from global standpoint, including knowledge of international markets, global economic trends, and the ability to navigate cross- cultural management practices.
6. Enhancing Skills: Graduates will be proficient in using modern technology and digital tools relevant to commerce and management, enhancing business efficiency and innovation.
7. Research Inquisitiveness: Graduates will have the skills to conduct independent research and utilise both quantitative and qualitative research methods to address business problems and scenarios.
8. Practicing Value Education: Graduates will understand the value of ongoing education and remain flexible in response to the ever-changing environmental landscape, giving due importance to mother earth.

PROGRAM SPECIFIC OUTCOME:

The program specific outcome of B.COM Four Years Under Graduate Program under NEP 2020 is mentioned below:

Sl. No.	Particulars	Program Outcome	Program Specific Outcome
1	**Ability Enrichment:**	Graduates will develop the ability to critically analyse business problems, evaluate financial and economic data, and make informed decisions.	The successful graduates will develop abilities to solve business related problems, understand financial and economic data. This will further enrich their abilities to form firm business decisions.
2	**Corporate Panache Communication:**	Graduates will be able to articulate their thoughts, plans, and solutions clearly in a corporate setting because of their strong communication abilities.	The graduates after passing will be able to build corporate oriented approach in their job life, as they will be accustomed with organisational communication skills
3	**Developing Leadership Excellence:**	Graduates will be able to work effectively in teams and demonstrate leadership qualities. They will be skilled in managing people, projects, and resources.	The promising graduates will be able to develop leadership qualities and apply them in various managerial levels, to achieve optimum utilisation of resources.
4	**Incorporating Social Responsibility:**	Graduates will understand the importance of ethical behaviour and corporate social responsibility in business practices.	The successful graduates will incorporate social responsibility values at corporate organisations to cultivate ethical practices towards society.
5	**Multi-Disciplinary Integration:**	Graduates will possess a broad understanding of business from global standpoint, including knowledge of international markets, global economic trends, and the ability to navigate cross- cultural management practices.	The graduates will be able integrate multi-disciplinary attributes on their personality to face global competitions at corporate or entrepreneurial levels. This will enable them practice above standard management practices in the organisations.
6	**Enhancing Skills:**	Graduates will be proficient in using modern technology and digital tools relevant to commerce and management, enhancing business efficiency and innovation.	The promising graduates will be able to develop modern information technology tools
7	**Research Inquisitiveness:**	Graduates will have the skills to conduct independent	The graduates after passing will be able to enhance research skills and

		research and utilise both quantitative and qualitative research methods to address business problems and scenarios.	pursue higher research activities such as PhD, M.Phil, etc.
8	**Practising Value Education:**	Graduates will understand the value of ongoing education and remain flexible in response to the ever-changing environmental landscape, giving due importance to mother earth.	Graduates after successful results will be able to integrate values in their personality after understanding environmental issues and its effects upon humans and other flora-fauna of mother earth.

B.Com 1st Semester
Paper: Financial Accounting
Credit: 4
Marks: 100 (Theory: 60; Internal: 40)
(Lectures =60 Tutorials= 15 Practical=0)
Course Code: BCM-CORE-MJ-MC-0100104

Course objective:

To provide students with a foundational understanding of financial accounting principles and practices used in preparing and presenting financial statements.

Learning outcome:

After completing the course students will be able to-

1. To record, classify, and summarize financial transactions;
2. Apply the generally accepted accounting principles while recording and preparing financial statements;
3. Measure business income applying relevant Accounting Standards;
4. Prepare branch and partnership accounts;
5. Prepare accounts based on accounting software.

LTP (Lecture, Tutorial, Practical)

L – 4 per week

T – 2 per week

P – 0 per week

Unit 1: Theoretical Framework (12 Classes) (20 Marks)

i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
ii. The nature of financial accounting principles: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, conservatism, materiality and full disclosures.
iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9.IFRS- Need and procedures of Issue.

Unit 2: Measurement of Business Income **(12 Classes) (20 Marks)**

i. **Measurement of business income**-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.
ii. **Capital and Revenue Expenditure and Receipts and its impact on measurement of Business Income.**
iii. **Revenue recognition**: Recognition of income and expenses as per **AS 9**.
iv. **Inventory Valuation**: Meaning and Significance its impact on measurement of Business Income.

Unit 3: Final Accounts **(12 Classes) (20 Marks)**

Meaning of Final Accounts, Significance and need of Final Accounts, Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 4: Hire-Purchase, Instalment Systems and Branches **(12 Classes) (20 Marks)**

i. **Accounting for Hire-Purchase and Instalment Systems**: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.
ii. **Accounting for Branches**: Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Unit 5: Computerised Accounting System **(12 Classes) (10 theory + 10 Practical =20 Marks)**

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, various types of Accounting packages/software and their advantages and disadvantages; Latest version of tally and its features, practical working on TALLY.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. B. B. Dam, H C Gautam and others, Financial Accounting, Gayetri Publications, Guwahati
6. K. R. Das & K. M. Sinha. Financial Accounting
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
11. Tulsian, P.C. Financial Accounting, Pearson Education.
12. Study Materials, The Institute of CharteredAccountants of India, New Delhi

Note: The latest edition of the text books should be used.

B.Com 1st Semester
Paper: Business Organization & Management
Credit: 4
Marks: 100 (Theory: 60; Internal:40)
(Lectures =60 Tutorials= 15 Practical=0)
Course Code: BCM-CORE-MN-MC-0100204

Course objectives

- To understand the fundamentals of business, its forms, environments, ethics, and social responsibilities.
- Learn key management functions like planning, organizing, staffing, directing, and controlling—with knowledge of motivation and leadership theories.
- Familiarise with contemporary business concepts such as TQM, emotional intelligence, freelancing, co-working, and work-life balance.

Unit 1: Introduction

Nature and purpose of business; important factors to be considered before starting a business; forms of business organisation; business formats – brick and mortar, brick and click, e-commerce; franchising & outsourcing (real world cases) **-** **(14 lectures)**

Unit 2: Business Environment

Meaning and layers of business environment – micro, meso/intermediate and macro; concept of business ethics; corporate social responsibility (real world cases);)- **(10 lectures)**

Unit 3: Planning, Organizing and Staffing

Strategic planning – concepts and importance; formal & informal organization; 5Ms in Organizing; sources of recruitment; centralisation and decentralisation; delegation **(12 lectures)**

Unit 4: Directing and Controlling

Directing (Concept) , Motivation theories (Maslow's, Herzberg's McClelland's & McGregor's); important leadership styles; measures of controlling; relationship between planning and controlling - **(12 lectures)**

Unit 5: Contemporary Areas of Business Management

Sustainable and responsible business practices, Digital transformation in business- Automation, use of AI; Gender sensitivity and workplace diversity- work-life balance, emotional intelligence, freelancing; co-sharing/co-working **(12 lectures)**

Learning Outcomes

After completing this course, learners will be able to:

L01: Describe types, formats, and functions of business, including e-commerce, franchising, and outsourcing.

L02: Identify micro, meso, and macro environments and explain ethics and CSR.

L03: Apply planning, organizational structures, staffing, delegation, and decentralization concepts.

L04: Explain motivation theories, leadership styles, and control techniques.

L05: Discuss contemporary business practices like use of AI, gender sensitivity, workforce diversity freelancing, and work-life balance.

Suggested Readings:

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Sherlekar, S. A. (2016). Modern Business Organisation and Management. Himalaya Publishing House

B.COM 1ST SEMESTER (FYUGP)
Course Code: BCM-SEC-MC-0100103
SKILL ENHANCEMENT COURSE (SEC)
PAPER TITLE: BASICS OF COMPUTER APPLICATIONS IN BUSINESS
(Lectures =45 Tutorials/Practical=12)

Marks: 75 **Credits:** 3 **Total Lectures:** 45

	Total Marks	75
Mark Distribution	Theory Examination	45
	Internal Assessment	30

Skill Based Projects/Training/ Field Work will be conducted to achieve the course objective of this paper

Course Objective

This course aims to develop learners' proficiency in office productivity tools by building practical skills in word processing, presentation design, and spreadsheet applications for effective business communication, data analysis, and decision-making.

Unit- I: Word Processing (15 Lectures)
Introduction to Word-Processing, Word-Processing Concepts, Use of Template, Working with Word Documents, Editing Text, Formatting, Spell Check, Autocorrect, Auto text, Bullets and Numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables: Inserting, Filling And

Formatting a Table; Inserting Pictures and Video; Mail Merge: Including Linking with Database; Printing Documents; Creating Business Documents using above facilities

Unit- II: Preparing Presentation: (15 Lectures)
Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting Tables, Images, Texts, Symbols, Media, Design; Transition; Animation; and Slideshow, Creating Business Presentation using above facilities; Graphical Representation of Data; Frequency Distribution and statistical parameters.

Unit- III: Spreadsheet and its Business Applications (15 Lectures)
Concepts, Managing Worksheets; Formatting, Entering Data, Editing and Printing a Worksheet, Handling operation in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and references, Database and Text Functions; Business Spreadsheet: Creating

spreadsheet in the area of Loan and Lease Statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation

Suggested Readings/Books:

1. Goel, Anita.*Computer Fundamentals*. Pearson Education India.
2. Sinha, Pradeep K. & Sinha, Priti.*Computer Fundamentals*. BPB Publications, New Delhi.
3. Rajaraman, V.*Introduction to Information Technology*. PHI Learning, New Delhi.
4. Shelly, Gary B. & Vermaat, Misty E.*Microsoft Office Fundamentals*. Cengage Learning (Indian Edition).
5. Goyal, D. P.*Computer Applications in Business*. Excel Books, New Delhi.
6. Bansal, S. K.*Computer Fundamentals and Applications*. Firewall Media, New Delhi.
7. Sharma, Pradeep K.*Office Automation Tools*. University Science Press, India.
8. Microsoft Corporation.*Microsoft Office User Guides* (Word, PowerPoint, Excel) – Indian Editions / Online Documentation.
9. NIIT.*Office Automation and Productivity Tools*. NIIT Publications, India.

Course Learning Outcomes (CLOs)

Upon successful completion of this course, learners will be able to:

CLO1: Demonstrate proficiency in word processing tools to create, edit, format, and print professional business documents using templates, tables, mail merge, and multimedia elements.

CLO2: Apply appropriate formatting, page layout, and document design features such as headers, footers, styles, bullets, numbering, and tables to enhance document quality and readability.

CLO3: Create effective business presentations by designing slides with suitable fonts, layouts, images, tables, media, transitions, and animations.

CLO4: Represent data graphically in presentations and interpret basic statistical measures such as frequency distribution and other statistical parameters.

CLO5: Use spreadsheet software to manage worksheets, enter and edit data, apply formatting, and perform printing operations efficiently.

CLO6: Apply mathematical, statistical, financial, logical, and lookup functions to analyze and process business data accurately.

CLO7: Develop charts and graphs to visually analyze and present data for business decision-making.

CLO8: Create and analyze business-oriented spreadsheets for real-world applications such as payroll preparation, loan and lease statements, ratio analysis, capital budgeting, and depreciation calculations.

MULTIDISCIPLINARY COURSE (MDC)
For B. Com. 1st SEMESTER
PAPER TITLE: *BUSINESS ECONOMICS*
(Lectures =45 Tutorials= 15 Practical=0)
Course Code: BCM-MDC(1)-MC-0100103

Marks: 75 **Credits:** 3 **Total Lectures:** 45

	Total Marks	75
Mark Distribution	Theory Examination	45
	Internal Assessment	30

Course Objective

The primary objective of this course is to provide students with a clear understanding of fundamental economic principles relevant to business decision-making. It aims to introduce micro and macroeconomic concepts, demand analysis, production and cost structures, market behavior, and the economic environment influencing business operations.

Course Content

Unit 1: **(15 Lectures)**
Business Economics- Meaning and Definitions, Characteristics, Scope of Business Economics, Uses and Objectives of Business Economics, Micro and Macro Economic Concepts, Demand: Meaning and Determinants, Law of Demand: Characteristics and Exceptions, Elasticity of Demand: Price Elasticity – Types and Determining Factors, Income Elasticity of Demand, Cross Elasticity of Demand, Change in Demand vs. Elasticity of Demand, Business Applications of Elasticity, Demand Forecasting: Meaning and Methods.

Unit 2: **(15 Lectures)**
Cost Concepts and Classifications, Cost Determinants, Cost–Output Relationship in Short Run and Long Run, Economies and Diseconomies of Scale, Production Function: With One Variable Input – Law of Variable Proportions, With Two Variable Inputs – Law of Returns to Scale, Equilibrium through Isoquants and Isocosts, Break Even Analysis.

Unit 3: **(15 Lectures)**
Perfect Competition: Features, Price and Output Determination, Influence of Time Element on Price and Output, Monopoly: Features, Price and Output Determination, Price Discrimination, Monopolistic Competition: Features, Price and Output Determination in Short Run and Industry, Duopoly and Oligopoly: Basic Features

Decision-Making in the Economic Environment: GNP and GDP, Consumption, Savings and Capital Formation, Money Supply and Monetary Policy, Employment, Unemployment and Full Employment.

Suggested Readings/Books:

1. D. M. Mithani: Business Economics. Koutsiyannis, Modern Micro Economic Theory
2. Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
3. K. K. Dewett: Economic Theory.
4. M. L. Seth: Test Book of Economic Theory.
5. Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.
6. Sankaran: Business Economics.
7. Varsheney&Maheswari: Managerial Economics

Course Learning Outcomes (CLOs)

After completing this course, students will be able to:

CLO1: Explain the nature, scope, and significance of Business Economics in managerial decision-making.

CLO2: Analyze demand determinants, elasticity, and apply various demand forecasting methods.

CLO3: Understand cost concepts, production functions, and describe cost-output relationships in the short and long run.

CLO4: Compare different market structures and evaluate price and output determination under each.

CLO5**:** Interpret macroeconomic indicators such as GDP, GNP, money supply, and employment and assess their impact on business decisions.

MULTIDISCIPLINARY COURSE (MDC)
For B.A./ B.Sc./BCA/B.Voc. 1ST SEMESTER
PAPER TITLE: *BASICS OF COMMERCE & MANAGEMENT*
(Lectures =45 Tutorials= 10 Practical=0)
Course Code: BCM-MDC(2)-MC-0100103

Marks: 75 **Credits:** 3 **Total Lectures:** 45

	Total Marks	75
Mark Distribution	Theory Examination	45
	Internal Assessment	30

Course Objective

The course aims to provide students with a foundational understanding of business concepts, organizational structures, and the environment in which businesses operate. It also equips learners with essential management principles and functional skills required for effective business operations. By the end of the course, students will be able to comprehend key aspects of business foundations, analyze business environments, and apply management practices in real-world scenarios.

Course Content

Unit-1: **(15 Lectures)**

Foundations of Business: Business, Trade and Commerce; Forms of Business Organization; Private, Public and Global Enterprises; Business Services; Emerging modes of business, Social Responsibilities of Business.

Unit 2: **(15 Lectures)**

Business Environment: meaning and features, Importance of business environment; Dimensions of business environment Economic environment, Social environment, Technological environment, Political environment and Legal environment; Economic environment in India-Impact of Government Policy changes on business and industry.

Unit 3: **(15 Lectures)**

Management - Meaning and Significance of management, Principles of Management; Functions of Management- Production Management, Financial Management, Human Resource Management and marketing Management; Process of Management Planning, Organizing, Staffing, Directing, Coordinating and Controlling.

Suggested Readings/Books:

1. Business Organisation and Management by P.C. Tulsian, Pearson Education.

2. Business Environment by V. C. Sinha & Ritika Sinha, SPBD Publishing House.
3. Business Environment by Amit Kumar, Sahitya Bhawan Publications.
4. Principles and Practice of Business Management by L M Prasad, Sultan Chand & Sons.

Course Learning Outcomes (CLOs)

Upon successful completion of the course, students will be able to:

CLO 1: Understand the foundations of business.
CLO 2: Understand the Business Environment
CLO 3: Understand and apply the fundamental Management Principles and Functions
CLO4: Apply basic management concepts to analyze and propose solutions to organizational problems