



UNIVERSITY DEPARTMENT
COMMERCE AND BUSINESS MANAGEMENT
BINOD BIHARI MAHTO KUSALANCHA UNIVERSITY
DHANBAD - 826009

Ref No ...PG/Com/42/2025


Date 07.08.2025

To
The Dean of Student's Welfare
B.B.M.K. University, Dhanbad.

Sub: - Submission of the FYUGP syllabus of I & II semester (Academic Session 2025-26).

Madam,
Please find enclosed herewith the FYUGP syllabus of I & II semester (Academic Session 2025-26)
as per decision taken in the meeting of NEP Core Committee which was held on 09/07/2025.
Marking system and examination system incorporated with every subject.

Thanking you


07.08.2025

DR, Nakul Prasad

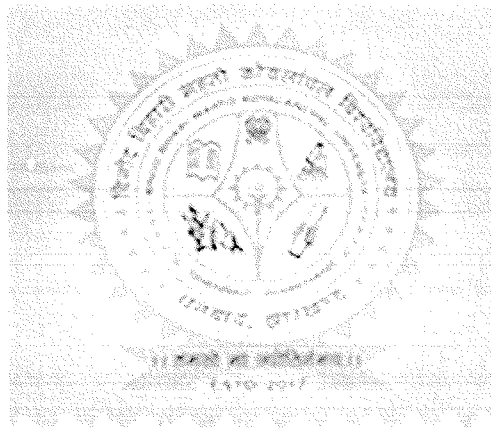
Head & Dean

Head & Dean
Faculty of Commerce
B.B.M.K. University
Dhanbad

बिनोद बिहारी महतो कोयलांचल विश्वविद्यालय, धनबाद

**Binod Bihari Mahto Koyalanchal University,
Dhanbad**

**UNIVERSITY DEPARTMENT OF COMMERCE AND
BUSINESS MANAGEMENT**



CURRICULUM FRAMEWORK

BASED ON

NATIONAL EDUCATION POLICY-2020

FOUR-YEAR UNDER-GRADUATE PROGRAM (FYUGP)

IN COMMERCE

(COMMON FRAMEWORK FOR ALL B.COM. STUDENTS)

Semester – I & II

SESSION FROM 2025-26 ONWARDS



UNIVERSITY DEPARTMENT
COMMERCE AND BUSINESS MANAGEMENT
BINOD BIHARI MAHTO KOYALANCHAL UNIVERSITY,
DHANBAD - 828109

Ref No

Date 16/05/2025...

Board of Studies (BOS) of commerce

1. Dr. Nakul Prasad, Associate Professor, Head and Dean,
Univ. Dept./ Faculty of Commerce- Chairman (N Prasad)
16/05/2025
2. Dr. D. P. Singh, Associate Professor, Dept. of commerce
(Principal in Charge), B.S.K. College, Maithan --Member (D P Singh)
16/05/25
3. Dr. K. K. Pathak, Assistant Professor, Dept. of commerce,
(Principal in Charge), Sindri College, Sindri. -Invitee Member
4. Dr. B. N. Singh, Asst. Prof., Head, Dept. of Com., PKRMC.,
DHN. -cum-Head, Dept. of Management Studies, BBMKU-----Member (B N Singh)
16/05/25
5. Shri Bimal Minz, Assistant Professor, Head, Dept. of Commerce,
SSLNTM College, Dhanbad—Member (Bimal Minz)
16/05/2025
6. Dr. S. K. Singh, Assistant Professor, Head, Dept. of Commerce.,
R.S. More College, Govindpur----Member (S K Singh)
16/05/25
7. Dr. Sumiran Kumar Rajak, Assistant Professor, Head,
Dept. of Commerce, Sindri College, Sindri-Member - S.K. Rajak
16/05/25
8. Shri Sanjay Kumar Sinha, Assistant Professor, Dept. of Commerce,
GN College, Dhanbad---Invitee Member (Sanjay Kumar Sinha)
16/5/25
9. Dr. Vikash Kumar Keshari, NBAP, Dept. of Commerce,
PKRM College, Dhanbad—Invitee Member (Vikash Kumar Keshari)
16/5/25
10. Dr. Sushil Kumar Lal, NBAP, Dept. of Commerce,
PKRM College, Dhanbad—Invitee Member (Sushil Kumar Lal)
16/5/25
11. Dr. Alok Kumar, NBAP, Univ. Dept. of Commerce,
BBMKU, Dhanbad.....Invitee Member (Alok Kumar)
16/05/25

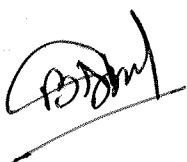



Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses		Credits	
	Code	Papers	Paper	Semester
I	AEC-1	Language and communication skills (MIL-1: Modern Indian language Hindi/English)	2	20
	VAC-1	Value Added Course-1	2	
	IKS-1	Indian Knowledge System	2	
	SEC-1	Skill Enhancement Course-1	3	
	MDC-1	Multi-disciplinary Course-1	3	
	AC-1	Business Management	4	
	MJ-1	Financial Accounting - I	4	
II	AEC-2	Language and communication skills (MIL-1: Modern Indian language Hindi/English)	2	20
	VAC-2	Value Added Course-2	2	
	IKS-2	Indian Knowledge System-2 (Social Awareness)	2	
	SEC-2	Skill Enhancement Course-2	3	
	MDC-2	Multi-disciplinary Course-2	3	
	AC-2	Associated Core (Economics/Mathematics / Statistics)	4	
	MJ-2	Financial Accounting -II	4	






Credit Framework:

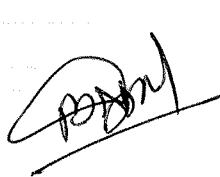
Academic Level	Level of Courses	Semester	MJ: Discipline specific courses- Core or Major (60)	AC: Associated core courses from discipline/interdisciplinary/vocational	ELC: Elective Course may be opted from four paths [follow table 4,5&6] (16)	MDC: Multidisciplinary Courses (from a pool of courses) (9)	AEC: Ability enhancement courses (Modern Indian Language and English)	SEC: Skill Enhancement Courses (9)	VAC: Value Added Courses (6)	IKS: (1) Indian Knowledge System & (2) Social Awareness (2)	RC: Research Courses (12)	AMJ: Advance Courses instead of Research (12)	Total Credits	IAP: Internship/Appreciation/Project/Vocational
	1	2	3(80)	4(32)		5	6	7	8	9	10	11	12	
Level 4.5	Level 100-119: Foundation or Introductory Courses	I	4	4	---	3	2	3	2	2	---	---	20	
		II	4	--	4	3	2	3	2	2	---	---	20	
		Exit Point: Undergraduate Certificate provided with summer internship/Project/Vocational Courses/Dissertation (4 Credits)												

Marks Distribution for Examination for UG Programme

There will be only one Mid Semester Examination (MSE) in Major, Advance Major, Minor and Research Courses, which will be organized at College/Institution level.

1. Out of 100 Marks in above subject, End Semester Examination (ESE) shall carry 75 marks and Mid Semester Examination (MSE) shall carry 25 Marks.
2. 25 Marks in theory Examination may include 20 Marks Questions from written examination / Assignment / Project whereas 5 Marks will be awarded on the attendance/overall class performance in semester.
3. 75% Attendance is Mandatory. To convert attendance into marks a suggestive range is provided as following: 75% – 80% = 01, 81% – 85% = 02, 86% – 90% = 03, 91% – 95% = 04, 96% and above = 05 Marks.
4. Passing Marks is 40%. (MSE-30+ESE-10)



FORMAT OF QUESTION PAPER FOR SEMESTER INTERNAL
EXAMINATION



Binod Bihari Mahto Koyalanchal University, Dhanbad

Question format for 20 Marks

F.M.- 20	Subject/Code Time- 1 Hour	Exam Year
<p>General Instructions:</p> <ol style="list-style-type: none">i. Group A carries very short answer type compulsory questions.ii. Answer 1 out of 2 subjective/descriptive questions given in Group B.iii. Answer in your own words as far as practicable.iv. Answer all sub-parts of a question at one place.v. Numbers on right indicate full marks of the question. <div style="text-align: center; margin: 20px 0;">Group A</div> <div style="display: flex; justify-content: space-between;"><div style="width: 60%;"><p>1. i.</p><p style="margin-left: 20px;">ii.</p><p style="margin-left: 20px;">iii.</p><p style="margin-left: 20px;">iv.</p><p style="margin-left: 20px;">v.</p><p>2.</p></div><div style="width: 35%; text-align: right;"><p>[1X5=5]</p><p>[5]</p></div></div> <div style="text-align: center; margin: 20px 0;">Group B</div> <div style="display: flex; justify-content: space-between;"><div style="width: 60%;"><p>3.</p><p>4.</p></div><div style="width: 35%; text-align: right;"><p>[10]</p><p>[10]</p></div></div>		
<p>Note: There may be sub-divisions in each question asked in theory examinations.</p>		




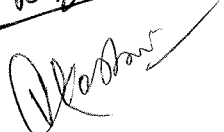
FORMAT OF QUESTION PAPER FOR END SEMESTER EXAMINATION



Binod Bihari Mahto Koyalanchal University, Dhanbad

Question format for 75 Marks

F.M.- 75	Subject/Code Time- 1 Hour	Exam Year
General Instructions:		
<ol style="list-style-type: none"> Group A carries very short answer type compulsory questions. Answer 4 out of 6 subjective/descriptive questions given in Group B. Answer in your own words as far as practicable. Answer all sub-parts of a question at one place. Numbers on right indicate full marks of the question. 		
Group A (All Compulsory)		
1.		[1X5=5]
i.	
ii.	
iii.	
iv.	
v.	
2.	[5]
3.	[5]
Group B (4 Questions out of 6)		
4.	[15]
5.	[15]
6.	[15]
7.	[15]
8.	[15]
9.	[15]
<p>Note: There may be sub-divisions in each question asked in theory examinations.</p>		

**B. Com.
Semester-I**

MJ-01: FINANCIAL ACCOUNTING-I

Full Marks: 25 (MSE) + 75 (ESE)

Credits: 04 Lectures: 60

Pass Marks Total - 40: (10MSE+30 ESE)

Mid Semester Examination (MSE)-

1-hour mid semester examination of 20 marks + 5 marks on classroom attendance performance.

End Semester Examination (ESE)-

For End Semester Examination (75 marks, 3 hours), there will be two group of questions. Group A is compulsory which contains three questions. Question no. 1 will be 5 very short answer type questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks each (5x3=15). Group B will contain descriptive type six questions of 15 marks each, out of which any 4 are to be answered (15X4=60)

Course Objectives: The objective of this paper is to help student to acquire conceptual knowledge of the financial accounting and to impact skills for recording various kinds of business transactions.

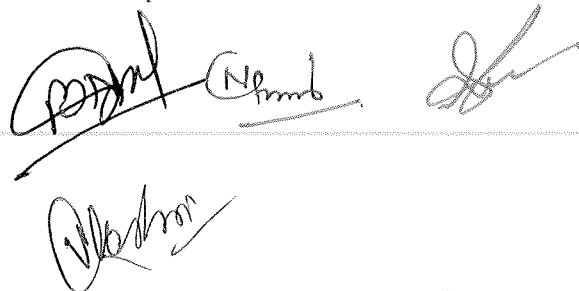
Course Contents

UNIT-1: Theoretical framework: The nature of financial accounting principles- Basic concepts and conventions. **financial accounting standards:** Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS) :1 (ICAI). International Financial Reporting Standards (IFRS): - Need and procedures. **Accounting Process:** To record business transactions- journal entries, Sub division of Journal, ledger accounts, Trial balance, Rectification of errors and Bank Reconciliation Statement.

UNIT-2: Capital and revenue expenditures and receipts- General introduction only, Preparation of Accounting for Not-for-Profit Organization (NPO), Final Accounts with adjustment.

UNIT-3: Accounting for Hire Purchase system including default in payment, Installment Payment System, Royalty accounting excluding Sub-Lease.

UNIT-4: Depreciation: The nature of depreciation, the accounting concept of depreciation, factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; disposal of depreciable assets- change of method, Preparation of provision for depreciation account.



UNIT-5: Accounting from 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.

Suggested Books for Readings:

- S. K. Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Gupta, R. L. & Radha swamy, M., Financial Accounting: Sultan Chand and sons.
3. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
5. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) Latest Edition Books are preferred to study

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

Semester-II

MJ-02: FINANCIAL ACCOUNTING-II

Full Marks: 25 (MSE) + 75 (ESE)

Credits: 04 Lectures: 60

Pass Marks 40: 10(MSE)+30(ESE)

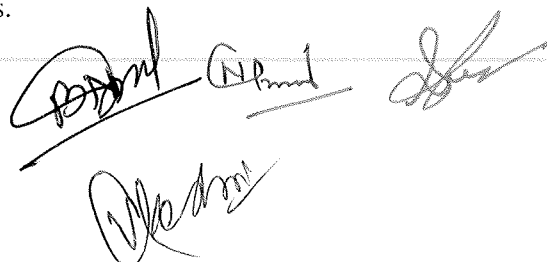
Mid Semester Examination (MSE)-

1-hour mid semester examination of 20 marks + 5 marks on classroom attendance performance.

End Semester Examination (ESE)-

For End Semester Examination (75 marks, 3 hours), there will be two group of questions. Group A is compulsory which contains three questions. Question no. 1 will be 5 very short answer type questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks each (5x3=15). Group B will contain descriptive type six questions of 15 marks each, out of which any 4 are to be answered (15X4=60)

Course Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impact skills for recording various kinds of business transactions.



Course Contents

UNIT-1: Inland Branch Accounting: Meaning, Objectives, Types of Branches, Dependent Branches- Accounting records of Branches in the books of Head Office – debtors’ method, final account method, stock and debtors’ method, Wholesale Branch accounting. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

UNIT-2: Departmental Accounting: Concept, Advantages, Difference between Branches and Departments, Allocation of unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with: (a) Final account method, (b) Statement form.

UNIT-3: Consignment Accounting: Meaning and differences of Sale and Consignment, Preparation of Journal Entries and Ledgers in the books of consignor and consignee - different types of commission including overriding commission, Valuation of unsold stock and wastage of stock, Account Sale.

UNIT-4: Joint Venture Accounting: Joint Venture – Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment – a) when only one co-venture maintains books of account, b) when all co-ventures maintain books of account, c) when joint bank account is maintained, d) when memorandum joint venture account is prepared.

UNIT-5: Accounting for Dissolution of the Partnership Firm – Accounting of Dissolution of the Partnership Firm including Insolvency of partners, Piecemeal distribution Statement Method for dissolution Accounting. Accounting Treatment for Sale of Partnership firm to a limited company.

Suggested Readings:

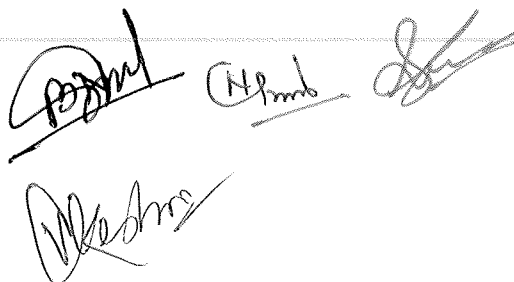
1. S. K. Singh and Dr. Ajit Kumar, “Financial Account” (Both English and Hindi) SBPD Publication, Agra
2. Shukla, M.C., Grewal, T.S., Gupta, S.C., Advanced Accounts, Chand (S.) & Co Ltd
3. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
4. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxman’s, New Delhi
6. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi Note:

❖ Latest edition of the text books should be used.

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

ASSOCIATED CORE COURSE (AC)

FROM DISCIPLINE/INTERDISCIPLINARY/VOCATIONAL



ASSOCIATED CORE (AC) - I

SEMESTER-I

BUSINESS MANAGEMENT

Full Marks: 25 (MSE) + 75(ESE)

Credits: 04 Lectures: 60

Pass Marks 40: 10(MSE)+30(ESE)

Mid Semester Examination (MSE)-

1-hour mid semester examination of 20 marks + 5 marks on classroom attendance performance.

End Semester Examination (ESE)-

For End Semester Examination (75 marks, 3 hours), there will be two group of questions. Group A is compulsory which contains three questions. Question no. 1 will be 5 very short answer type questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks each (5x3=15). Group B will contain descriptive type six questions of 15 marks each, out of which any 4 are to be answered (15x4=60)

Course Objectives: The objective of this paper is to help students to acquire conceptual knowledge of management of business organisation and to impact on skills for proper managerial decisions.

Course Contents

Unit I: Introduction: Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Management/Managers - Levels of Management Scientific Management, Contributions to Management by different Schools of thought.

Unit II: Planning: Nature, Importance, Types of Planning, Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, Nature and scope of HRM.

Unit III: Organization: Meaning and Types of organizations - Principles – Formal and Informal organization - Organization Structure – Span of Control – Departmentalization – Basis - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.

Unit IV: Authority and Responsibility Authority: Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication

Unit V: Direction, Co-ordination & Control: Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

Suggested Books for Readings:

1. N.V. S. Raju. - Fundamentals of Management - CENGAGE, New Delhi.

2. Gupta, C. B. -Management Theory & Practice, Sultan Chand & Sons, New Delhi.
3. Prasad, L. M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

MULTI-DISCIPLINARY COURSE (MDC)

SEMESTER- I/II/III

ACCOUNTING FOR EVERYONE

Full Marks: 75 Pass Marks: 30

Credits: 03 Lectures: 45

End Semester Examination (ESE)-

For End Semester Examination (75 marks, 3 hours), there will be two group of questions. Group A is compulsory which contains three questions. Question no. 1 will be 5 very short answer type question of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks each (5x3=15). Group B will contain descriptive type six questions of 15 marks each, out of which any 4 are to be answered (15x4=60)

Note: There is no internal examination.

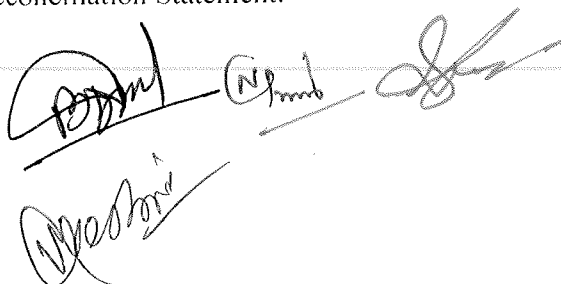
Course Objectives: The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions. Learning Outcomes: After the completion of the course, the learners will be able to:

1. Analyse various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyse information from company's annual report.

Course Contents

UNIT-1: Introduction to Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

UNIT-2: Transactions and recording of transactions Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.



UNIT-3: Preparation of Financial Statements Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

UNIT-4: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

UNIT-5: Company Accounts Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

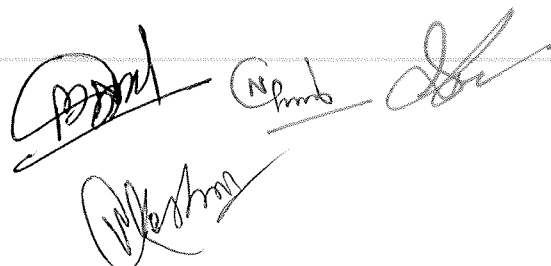
Practical Exercises:

The learners are required to:

1. Download annual reports of business Organizations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. Prepare financial statements using appropriate software.

Suggested Readings:

1. Dr. Ajit Kumar: Introduction of Commerce, SBD Publication Agra
2. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.



7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

8. Mukherjee, S., & Mukherjee, A. K. (2015). Financial Accounting. Oxford: Oxford University Press.

9. Jain, S. P., & Narang, K. L. (2014). Financial Accounting. New Delhi: Kalyani Publishers.

10. Gupta, R. L., & Radha swamy, M. (2014). Financial Accounting. New Delhi: S. Chand Publishing. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.

11. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.

12. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Tax man Publication.

