

Received on  
24/07/22

3898  
24/07/22

DSW  
(Two sets)



**BINOD BIHARI MAHATO KOYALANCHAL UNIVERSITY**

**DHANBAD**

**CHOICE BASED CREDIT SYSTEM**

**(Semester Scheme with Multiple Entry and Exit options for  
Undergraduate Course)**

**Provisional Syllabus**

**Commerce and Business Management**

**(I, II and III Semester)**

**(2022 – 23 onward)**



### Notification

In exercise of the powers vested in him under the Jharkhand State Universities Act 2000 as amended up-to-date, the Vice-Chancellor is pleased to constitute a Board of Studies (BOS) for Post and Under Graduate Course of the Department of Commerce, comprising of following members for a period of one year from the date of notification :

1. Dr. Ajit Kumar,  
Head, University Department of Commerce, BBM KU - Chairman
2. Dr. Rajeev Ranjan Sharma  
Associate Professor, Head & Dean,  
Department of Commerce and Management Studies  
Marwari College, Ranchi - External expert Member
3. Dr. J.P. Bhosale  
Professor and Head,  
Research Centre Commerce & Management,  
Arts, Commerce & Science College, Narayangaon, Pune, (Maharashtra) - External expert Member
4. Professor Dr. S. K. Gandhi  
University Professor,  
University Dept. of Commerce,  
Kalyani University, Kalyani (W.B) - External expert Member
5. Dr. B.N. Sinha  
University Department of Commerce, BBM KU -Member
6. Dr. L.B. Paliwar  
University Department of Commerce, BBM KU -Member
7. Dr. K.K. Pathak  
University Department of Commerce, BBM KU -Member
8. Dr. Nakul Prasad  
Principal-In-Charge, Sindri College, Sindri -Member
9. Bimal Minz  
Department of Commerce,  
SSLNT Mahila College, Dhanbad. -Member

By order of the Vice-Chancellor

Sd/-

Registrar

Date 20.09.2022

Memo No. BBM KU/R/1294/2022

Copy to: -

1. Persons concerned.
2. Dean, Faculty of Commerce, BBM KU.
3. Establishment Section, BBM KU, Dhanbad.
4. P.A. to VC/PVC/F.A./R for information to VC/PVC/F.A./R.
5. Guard File.

Registrar

BBM KU, Dhanbad.

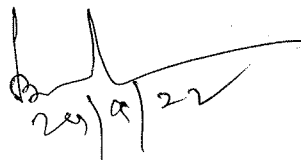
19.09.22

In pursuance of the letter Memo No. BBMKU/R/1294/2022 Dated: 20.09.2022 A meeting of Board of Studies (BOS) for the approval of syllabus Under Graduate Course of the Department of Commerce has been organized today as on 24<sup>th</sup> September, 2022 in the University Department of Commerce and Business Management under the chairmanship of Head, University Department of Commerce, Dr. Ajit Kumar. Following respected members are being present in the meeting and they approved the syllabus as per NEP-2020 for I, II, and III semester for the period 2022-23 on ward.

Dr. Rajeeb Ranjan Sharma (External Expert Member)  
Denan and Head  
Department of Commerce & Management Studies  
Marwari College, Ranchi

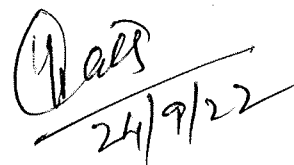
On line

1. Dr. B.N. Sinha (Member)  
University Department of Commerce,  
BBMKU, Dhanbad

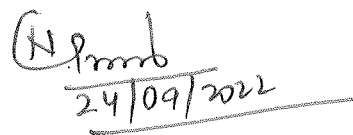
  
24/9/22

2. Dr. L.B. Paliwar (Member)  
University Department of Commerce,  
BBMKU, Dhanbad

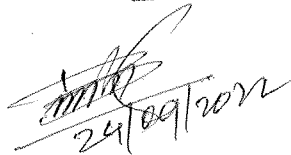
3. Dr. K.K. Pathak (Member)  
University Department of Commerce,  
BBMKU, Dhanbad

  
24/9/22

4. Dr. Nakul Prasad (Member)  
Principal-in-Charge, Sindri College, Sindri


  
24/09/2022

5. Sri Bimal Minz (Member)  
Department of Commerce  
SSLNT Mahila College, Dhanbad

  
24/09/2022

6. Sri S.K. Chopra (Dean) Special Invitee  
Head, Commerce, Department  
RSP College, Jharia

  
24/9/22

  
Chairman  
(Dr. Ajit Kumar)

### Parameters for the Evaluation Marks

Continuous Internal Evaluation (CIE) 1 Continuous & Comprehensive Evaluation (CCE) 10 Marks 2 Internal Assessment Tests (IAT) 15 Marks Total of CIE (A+B) 25 Marks 3 Semester End Examination (SEE) 75 Marks Total of CIE and SEE (A + B + C) 100 Marks

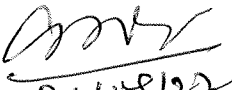
| Sl.no. | Parameters for the Evaluation   | Marks |
|--------|---|-------|
|        | Continuous Internal Evaluation (CIE)  |       |
| 1.     | Continuous & Comprehensive Evaluation (CCE)<br>Attendance = 05 Marks + Other Activities = 05<br>Marks | 10    |
| 2.     | 02 Internal Assessment Tests (IAT)  | 15    |
|        | Total of CIE (A+B)  | 25    |
| 3      | Semester End Examination (SEE)  | 75    |
|        | Total Marks (Passing Marks 40% each CIE + SEE)  | 100   |

Shiv Kumar  
24/9

  
24/9/22

  
24/9/22

  
24/9/22

  
24/09/22

# Format of question Papers of End-Semester Theory Examination

Copyright Reserved



**Binod Bihari Mahto Koyalanchal University, Dhanbad**

**End-Semester Examination xxxx (Session: xxxx-xx)**

**Subject/Code:**

**PassMarks30(40%)**

Full Marks: 75

Time:3Hours

## **General Instructions:**

Candidates are required to give their answers in their own words as far as practicable.

The Questions are of equal value.

**Answer any five questions of the following in which Q.1 is compulsory.**

### **Group A**

#### **1. (A) Multiple Choice Questions**

**(1x7=07)**

- (i) .....
- (ii) .....
- (iii) .....
- (iv) .....
- (v) .....
- (vi) .....
- (vii) .....

(B) **Short answer type questions**  
(2x4=08)  
(a) .....  
(b) .....

### **Group B**

**(Long answer type questions)**

**Answer any four of the following.**

**(4x15=60)**

- 2. ....
- 3. ....
- 4. ....
- 5. ....
- 6. ....
- 7. ....
- 8. ....

X

*Shiv Kumar Chopra*  
24/9/22  
*MA 90*  
24/9/22  
*N. P. M. B.*  
24/9/22  
*24/9/22*  
*24/9/22*

**Jharkhand NEP, FYUGP-2022**  
B.Com. 4Years Bachelor Programme Course

**Structure of Course for operation in Undergraduate Programme  
for First three Semester**

| Semester | Course       | Paper Codes | Title of the Paper                      | Credits | Marks |
|----------|--------------|-------------|---|---------|-------|
| I        | Introductory | CBM-IRC- 01 | Introduction to Commerce                | 3       | 75+25 |
|          | Major        | CBM-MJ- 01  | Financial Accounts                      | 6       | 75+25 |
| II       | Introductory | CBM-IRC- 02 | Fundamental of Commerce                 | 3       | 75+25 |
|          | Major        | CBM-MJ- 02  | Business Organization<br>and Management | 6       | 75+25 |
| III      | Introductory | CBM-IRC- 03 | Practice in Commerce                    | 03      | 75+25 |
|          | Major        | CBM - MJ-03 | Business and Corporate Laws             | 06      | 75+25 |

*Amr*  
24/9/22

*Amr*  
24/9/22

*Shiv Kumar Das*  
24/9/22

*N. Amr*  
24/9/22

*Amr*  
24/9/22

*Amr*  
24/9/22

**INTRODUCTION TO COMMERCE  
(INTRODUCTORY)  
(CBM-IRC-01)  
B.Com. Sem. - 1<sup>st</sup>**

| Units           | Details of Subject   | Full Marks   | Credit   | No. of Lectures |
|-----------------|--|--------------|----------|-----------------|
| <b>UNIT - 1</b> | Business Studies: Concept of Commerce, Business and Profession, Nature and Features of Business and Profession, Business Firms: Concept and features of Sole trading and Partnership firm.   | <b>75+25</b> | <b>3</b> | <b>08</b>       |
| <b>UNIT - 2</b> | Forms of Business: public sector, joint sector, Services sector and Public Private Partnership (PPP), Company: Concept and Features of Joint Stock Company.  |              |          | <b>08</b>       |
| <b>UNIT - 3</b> | Banking Instruments: Cheque, Types of cheques, Bank Drafts, RTGS, Types of Bank Deposits and Loan and advances, Digital Payments: Merits and Demerits  |              |          | <b>08</b>       |
| <b>UNIT - 4</b> | Financial Account: Concept, Needs and advantages, Generally Accepted Accounting Principles: Entity, Money Measurement Concept, Going Concern Concept, Cost, Revenue and Expenses. Rule of Debit and Credit of Business Transaction, Recording of Business Transactions, Preparation of Journal Entries |              |          | <b>10</b>       |
| <b>UNIT - 5</b> | Accounting Standard, Calculation of Interest: Simple and Compound, Preparation of Bank Reconciliation Statement including Bank Overdraft.  |              |          | <b>11</b>       |

**Suggested Books for Readings:**

1. S.K.Singh , "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Business Studies, S.K.Singh , "Financial Account" (Both English and Hindi) SBPD Publication, Agra

Note: All students are advised to read latest edition

*Shiv Kumar Chape*  
24/9/22

*Man*  
24/9/22

*Wp*  
24/09/22

*24/09/22*  
*24/9/22*

**FINANCIAL ACCOUNT**  
**(MAJOR - I)**  
**(CBM-MJ-01)**  
**B.Com. Sem. - 1<sup>st</sup>**

| Units           | Details of Subject  | Full Marks   | Credit   | No. of Lectures:60 |
|-----------------|---|--------------|----------|--------------------|
| <b>UNIT - 1</b> | Consignment: Concept of Consignment, Consignee, Consignor, Journal entries in the Book of Consignor and Consignee with necessary Accounts in their books, Valuation of unsold stock   | <b>75+25</b> | <b>6</b> | <b>15</b>          |
| <b>UNIT - 2</b> | Accounting of 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, Role of Computers in Accounting, Practical Applications of computerized Accounting. |              |          | <b>15</b>          |
| <b>UNIT - 3</b> | Partnership Firm: Methods of Registration of a Firm, Effect of Non Registration of a Firm, Partnership Firms: Accounting treatment for admission, retirement and death of partners.   |              |          | <b>15</b>          |
| <b>UNIT - 4</b> | Concept of Depreciation, Different Methods of Calculation of Depreciation, Preparation of Accounting for Depreciation, Provision and Reserve: Preparation of Account for creation of provision and Reserve.   |              |          | <b>15</b>          |

*[Signature]*  
 24/09/22  
 Shiv Kumar Choudhary  
 24/9/22

*[Signature]*  
 24/9/22

*[Signature]*  
 24/09/22

*[Signature]*  
 24/9/22  
 24/9/22



|                 |   |  |  |           |
|-----------------|---|--|--|-----------|
| <b>UNIT - 5</b> | Accounting for Branch: Concept o and nature of Branch, Branch Account: Simple, Stock And Debtor System and Final Account System and whole sale Branch,<br>Independent Branch: Concept Accounting Treatment with necessary adjustment entries, Incorporation of Branch Trial balance in the books of Head office for home branch |  |  | <b>15</b> |
| <b>Unit - 6</b> | Accounting for Not-for-profit Organization: Meaning, Significance of Receipt and Payment account, Income and Expenditure Account, Difference Between Profit and Loss Account and Income and expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure account and Balance Sheet                   |  |  | <b>15</b> |

**Suggested Books for Readings:**

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand &Co.
5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
6. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010)

**Note: 1.** Latest edition of the text books should be used.

2. Suggested online link: [www.ignou.ac.in](http://www.ignou.ac.in), [www.swayam.gov.in](http://www.swayam.gov.in), [www.inflibnet.ac.in](http://www.inflibnet.ac.in)

*Amr*  
24/9/22

Shiv Kumar Chappo.  
24/9/22

*Chand*  
24/9/22

*NP*  
24/9/22

*Amr*  
24/9/22

*Amr*  
24/9/22

**FUNDAMENTLES OF COMMERCE  
(INTRODUCTORY)  
(CBM-IRC-02)  
B.Com. Sem. - II (2<sup>Nd</sup>)**

| Units           | Details of Subject  | Full Marks   | Credit   | Total No. of Lectures;45 |
|-----------------|---|--------------|----------|--------------------------|
| <b>UNIT - 1</b> | Company: characteristics, advantages & disadvantages of various types of companies, Steps of Registration of Joint stock company,<br>Form of Business: Departmental Stores, Multiple Shops, Mail Order Business, and Super Bazaar – Features , merits & demerits, | <b>75+25</b> | <b>3</b> | <b>10</b>                |
| <b>UNIT - 2</b> | Posting of Business Transaction: Preparation of different Ledgers for Transaction, Preparation of Trial Balance with calculation of missing figures and Rectification of Errors.  |              |          | <b>9</b>                 |
| <b>UNIT - 3</b> | Cash Book: Preparation of Single Column, Double Column, Three Column and Petty Cash Book. Bill of Exchange: Concept, Importance, Needs and Preparation of Journal Entries, Ledger in the Book of Drawer and Drawee.   |              |          | <b>8</b>                 |
| <b>UNIT - 4</b> | Accounting for Accommodation Bill: Journal Entries and Ledger for Accommodation of Bill of Exchange and Insolvency of Parties.  |              |          | <b>10</b>                |
| <b>UNIT - 5</b> | Final Account: Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments,   |              |          | <b>8</b>                 |

**Suggested Books for Readings:**

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)

*S.K. Singh Chapp. 24/9/22*

*Q. No. 24/9/22*

*Q. No. 24/09/22*

*Q. No. 24/9/22*

**BUSINESS ORGANIZATION AND MANAGEMENT  
(MAJOR)**

Paper Code: CBM-MJ-02

**B.Com. Sem. - II (2<sup>Nd</sup>)**

| <b>Units</b>    | <b>Details of Subject</b>  | <b>Full Marks</b> | <b>Credit</b> | <b>No. of Lectures</b> |
|-----------------|--|-------------------|---------------|------------------------|
| <b>UNIT - 1</b> | Business Organization: Meaning, Definition, Characteristics and objectives of Business Organization, Classification of Business Activities, Evolution of Business Organization. Modern Business, Establishing a new business unit. Features of Plant location, Plant Layout & size of business unit. | <b>75+25</b>      | <b>6</b>      | <b>15</b>              |
| <b>UNIT - 2</b> | Nature and purpose of organizing : Organization structure – Formal and informal groups organization – Line and Staff authority – Departmentation – Span of control,  |                   |               | <b>15</b>              |
| <b>UNIT - 3</b> | Joint stock company: promotion of company, Stages of Promotion. Promoter: Features and functions , Preparation of essential documents promotion of Company, Memorandum of Association, Article of association, Prospectus and its clauses and contents as per Companies Act, 2013.                   |                   |               | <b>15</b>              |
| <b>UNIT - 4</b> | Management: Concept of Management, scope, Features Fayol's 14 Principles of Management. Functions of Management, Levels of Management: Skills of Management, Scientific Management: Meaning Objective, Criticism and relevance today.  |                   |               | <b>15</b>              |

*Shiv Kumar Choudhary*  
24/5/22

*MNO*  
24/9/22

*Wpmb*  
24/09/22

*Abhy*  
24/08/22


*[Signature]*  
24/9/22


*[Signature]*  
24/9/22


|                 |   |  |  |           |
|-----------------|---|--|--|-----------|
| <b>UNIT - 5</b> | Functions of Management: Planning: Meaning Features, Types of Plans, Approaches of Planning, Management by Objectives (MBO), Advantages and weaknesses of MBO Principles of Management Planning: - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making.,  |  |  | <b>15</b> |
| <b>UNIT - 6</b> | Advanced Functions of Management: Communication: Importance, , Process, Modes of Communication, Formal and Informal Communication, Barriers in effective communication and overcoming these barriers. Motivation: Meaning Importance, Major Motivation Theories: Maslow's needs hierarchy Theory, Herzberg' two - factors theory, Vroom's Expectation Theory, extrinsic and intrinsic motivation. Leadership: Meaning, Theories, essential qualities, Global Leadership attributes, |  |  | <b>15</b> |


**Suggested Reading Books:**

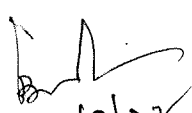
1. Business Organization. SBPD Publication, Agra

  
24/19/22  
 Shinkumar chowdhary  
 24/9/22

  
24/9/22

  
24/09/22

  
24/9/22

  
 24/9/22

**PRACTICE IN COMMERCE  
(INTRODUCTORY)**

**(Paper Code: CBM-IRC- 03)**

**B.Com. Sem. -III (3<sup>rd</sup>.)**

| <b>Units</b>    | <b>Details of Subject</b>  | <b>Full Marks</b> | <b>Credit</b> | <b>Total No. of Lectures;45</b> |
|-----------------|--|-------------------|---------------|---------------------------------|
| <b>UNIT - 1</b> | Money: Meaning, Importance, functions and classification, Role of money in capitalist, socialist and mixed economies, Monetary standards – Metallic and paper standards, system of note issues in India.                   | <b>75+25</b>      | <b>3</b>      | <b>08</b>                       |
| <b>UNIT - 2</b> | Banking: Meaning and types of Banks. Functions of Commercial, Types of Account for Deposits in banks. Facilities Provided by the Commercial Bank to the Customers, Demat Account: Concept, Importance and Uses.            |                   |               | <b>08</b>                       |
| <b>UNIT - 3</b> | Capital Calculation of Organization: Fixed Capital, Borrowed Capital, Working Capital, Net value/ Net worth of Organization. Importance of Working Capital, Components of Working Capital.                                 |                   |               | <b>10</b>                       |
| <b>UNIT - 4</b> | Cost: Meaning, Elements, Difference between Financial Account and Cost Account, Methods adoption to preparation of Cost Account According to nature of Product. Calculation of Cost of a Product.                          |                   |               | <b>10</b>                       |
| <b>UNIT - 5</b> | Insolvency of Parties: Concept declaration of Insolvency. Procedure of Insolvency, Provision under Presidency and Provincial Insolvency Act, Preparation of Statement of Affairs with clarification of effect in both act, |                   |               | <b>9</b>                        |
|                 |  |                   |               |                                 |

*Shiv Kumar chow.*  
24/9/22

*Ad*  
24/9/22

*N. Anand*  
24/09/22

*Arora*  
24/09/22

*Arora*  
24/9/22

*Arora*  
24/9/22

**BUSINESS AND CORPORATE LAWS  
(MAJOR)**

**(Paper Code: CBM-MJ-03)  
B.Com. Sem. – III (3<sup>Rd.</sup>)**

| <b>Units</b>    | <b>Details of Subject</b>   | <b>Full Marks</b> | <b>Credit</b> | <b>No. of Lectures</b> |
|-----------------|---|-------------------|---------------|------------------------|
| <b>UNIT - 1</b> | Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Features of a Valid Contract; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration, Void and Voidable Agreements; Concept and differences;                    | <b>75+25</b>      | <b>6</b>      | <b>15</b>              |
| <b>UNIT - 2</b> | Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Right to Information Act;   |                   |               | <b>15</b>              |
| <b>UNIT - 3</b> | Indian Companies Act 2013: Nature and Types Of Companies, Conversion Of Public Companies Into Private Company's and Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.       |                   |               | <b>15</b>              |
| <b>UNIT - 4</b> | Shares: Types, Kinds of Share Capital; Allotment Of Shares; Members: Categories, Modes Of Acquiring Membership, Rights And Liabilities; Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating;                                     |                   |               | <b>15</b>              |
| <b>UNIT - 5</b> | Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes. |                   |               | <b>15</b>              |
| <b>UNIT - 6</b> | Financial Statement of a Company; Meaning, objectives, Importance, and Limitation, Preparation of Simple Financial Statement According to Companies Act, 2013 ; Profit and Loss Account and Balance Sheet.  |                   |               | <b>15</b>              |

Shrikumar chavhan  
24/9/22

Q. No. 1  
24/9/22

Q. No. 2  
24/09/22

Q. No. 3  
24/9/22

Q. No. 4  
24/9/22