Hiralal Bhakat College

Estd.- 1986
Affiliated to the University of Burdwan and Re-accredited by NAAC

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3- Year Degree/4 Year Hons. Degree in Commerce

Under Curriculum and Credit Framework for Undergraduate Programmes (CCFUP) **as per NEP-2020 w.e.f. Academic Session 2023-2024 onwards**

Programme Outcome

- To acquire knowledge about the basic concepts of financial accounting and applications of such in different modes
- To gain excellence in different statistical and mathematical situations and grasp the knowledge about different intricacies of economics and economic problems prevailing in India
- To have the basic understanding of theories of management be it business, marketing, human resource and finance
- To help students to have knowledge about cost and management accounting and have grasp in the fundamentals of investment and global business

Semester-I
Comm1011: FINANCIAL ACCOUNTING-I

The course aims to:
o Understand the basic concepts of accounting and the system of maintenance of accounts.
o Understand to prepare financial statements in accordance with appropriate Indian Accounting Standard of trading and non-profit organisations
o Understand the intricacies of accounting under single entry system
o To learn about self balancing ledger and sectional balancing
o Able to grasp knowledge about consignment business and accounting in such
o Teach the concept of joint venture and intricacies of accounting in the concerned area
o Students will able to learn how to calculate loss of stock and loss of profit.
o To know some basic concept of partnership business.

o They will know how to calculate the value of goodwill in partnership business whenever it is required.

o To know the accounting entry of partnership business at the time of admission, retirement, death of partners.

Comm1021: BUSINESS MATHEMATICS AND STATISTICS -1

This subject will enable students to learn about, differential and integral calculus.

After completion of the concerned subject, students will be able to:

- Acquire knowledge in logarithm, set theory and matrix and Determinants.

- Grasp knowledge in intricacies of binomial theorem

- Learn about limit, continuity, derivative of function and basics of integration

- Have detailed understanding of linear programming.

- Learn about collection and presentation of data.

- Understand various measures of central tendency, dispersion, moments, skewness and kurtosis,

- Learn about index numbers and time series, intricacies of correlation and regression

Comm1031: FUNDAMENTALS OF ACCOUNTING

The objective of this paper is to acquire some basic knowledge of accounting and various techniques of preparation of accounting in various organizations and learners will able to know about the preparation of financial statement.

The course aim to:

✓ To learn about meaning, objectives and types of accounting, also know various concept and basic accounting terms.

✓ Understand the basic concept of double entry system. Recording of transactions will also be learned.

✓ To acquire knowledge about cash book, trial balance and bank reconciliation statement.

✓ To know the procedure of preparation of financial statements for sole proprietorship trading concern.

✓ To gain knowledge regarding the concept of non profit seeking organisation and its accounting procedures.

Comm1051: E-COMMERCE

The main purpose of this paper is to enable the student to become familiar with the techniques for conducting business transactions through electronic way. After completion of this subject students will learn the followings:

- ❖ To know about basic concept of E-Commerce and its characteristics. Also know about importance of E-commerce in present life.
- ❖ To gain knowledge regarding various models of E-commerce.
- ❖ Understanding the needs of security in E-commerce business.
- ❖ Students will able to know about various model and methods of E-payments like debit card, credit card, E-cash, E-cheque.
- ❖ To know about the various risk involve in E-payment system.
- ❖ Obtain knowledge regarding automated ledger posting, automated clearing house.
- ❖ To know the advantages and disadvantages of online transaction.
- ❖ Students will able to know application of E-commerce in various industries.
- ❖ Students can gain knowledge regarding online shopping.
- ❖ Students will able to know about the social commerce.

Semester 2
Comm2011: COST AND MANAGEMENT ACCOUNTING-I

The concerned course aims:

- ❖ To learn about the basic concepts of cost accounting, its rules and regulations
- ❖ To teach students about the basics of cost accounting- evolution, cost unit, cost centre, methods and techniques of costing
- ❖ To help in learning the purpose of studying cost accounting, advantages, limitations, rules and guidelines of the concerned subject
- ❖ To acquire knowledge about different types of cost and estimation of cost
- ❖ To enable students to understand the different techniques of material accounting, methods of pricing of materials
- ❖ To understand the various systems of materials and stock taking
- ❖ To be enlightened about the various methods and documents of accounting of labour, incentive schemes, labour turnover.
- ❖ To grasp the knowledge about overheads viz. allocation, apportionment, absorption of overheads, different types of overheads

❖ To know the process of preparation of reconciliation statement for profit under financial and cost accounting system.

Comm2021: PRINCIPLES OF ECONOMICS-I

o To understand the concepts of revenue- marginal and average, revenue under conditions of perfect and imperfect competition

o To learn about different modes of elasticity of demand viz. price, income and cross

o To have knowledge about different intricacies of consumer Behaviour- indifference curve analysis ,consumer's equilibrium, price elasticity and price consumption curve, income consumption curve and Engel curve

o To teach students about concepts of production function-short run and long run, Cobb Douglas production function, production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants

o To grasp the knowledge of Cost of Production: Social and private, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope

o To have knowledge about basics of perfect competition, equilibrium of the firm and the industry in the short and the long run, measurement of producer surplus under perfect competition

o To know about intricacies of monopoly viz. monopoly short run and long run equilibrium, shifts in demand curve, measurement of monopoly power and the rule of thumb for pricing, degrees of price discrimination

o To have knowledge about theories of imperfect competition related to Monopolistic Competition and Oligopoly.

o To know about the concept of GDP, Inflation and measurement of National Income.

o To gain knowledge about the cause and measurement of Inflation and various types of unemployment.

Comm2031: Fundamentals of Management

The course aims to:

- Acquire the basics of business management and evaluate the different approaches of management thoughts be it classical, behavioural, system, contingency
- Have knowledge of planning, types of planning and be able to make strategic planning, environmental analysis, decision making and diagnosis on their own
- Understand the concept of organization, span of management, delegation of authority, knowledge of staffing, motivation and leadership
- Enhance various skills be it communication, managerial, leadership and decision making of the students
- Analyze theories of motivation- Maslow's Need- Hierarchy theory and Hertzberg's two- factor theory
- Learn about the staffing concept and process and principals and major techniques of control
- Acquire the knowledge of Ratio Analysis, BOI, budgetary control, EVA.

Comm2051: COMPUTER APPLICATION IN BUSINESS

The concerned course aims**:**

- To spread knowledge about the basic concepts regarding computer
- To help students in gaining knowledge about numbers systems and codes
- At Grasping knowledge about intricacies of computer hardware, software and operating system
- To learn about drawing various types of flowcharts in different situations
- To have detailed understanding about management information system
- To learn in practical environment about MS-Excel, MS-Word, Tally
- To have an idea about programming under RDBMS Environment
- To gain knowledge regarding various concepts of internet and its application

Signature of H.O.D.

Signature of Principal