



TECHNO INDIA UNIVERSITY
WESTBENGAL

EM 4, Sector V, Salt Lake, Kolkata-700091, West Bengal, India
Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

B.Com (H) – Finance & Accounts
Semester I

Course Structure of B.Com (H) in Finance & Accounts						
SEMESTER-I						
Sl. No.	Subject (Theory)	L	T	P	Total Credit	Total Marks
1	Business Communication-I	3	1	0	4	100
2	Financial Accounting-I	4	0	0	4	100
3	Principles of Management	4	0	0	4	100
4	Business Mathematics	4	0	0	4	100
5	Business Economics	4	0	0	4	100
6	Computer Fundamentals : Theory	2	0	0	2	100
	Total of Theory	21	1	0	22	600
Sl. No.	Subject (Practical)	L	T	P	Total Credit	Total Marks
7	Computer Fundamentals : Lab (CASD)	0	0	2	2	100
8	Entrepreneurship Skill Development (ESD) (Project & Presentation)	0	0	2	2	100
	Total of Practical	0	0	4	4	200
	1st Semester Total				26	800



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**B.Com (H) – Finance & Accounts
Semester I**

Paper 1: Business Communication- I

Course Contents

Unit 1: Grammar & Grammatical Focus

Expressing in Style - words often confused, One-word substitution, Phrases, Idioms;
Grammatical & Structural aspects covering Parts of Speech, Tense, Voice, Clause, Preposition, Degrees of Comparison, Synonyms & Antonyms etc.; Identifying & Analyzing Grammatical Errors including errors in Spelling & Punctuation

Unit 2: Reading

Vocabulary Building, Comprehension, Interpretation; Summarizing

Unit 3: Writing

Letter Writing – Formal, Informal, Accepting & Declining Invitations; Paragraph Writing, Precise Writing, Essay Writing

Unit 4: Speaking

Interactive Communication like Introducing Self, Greetings, Conversations etc.; Pronunciation: appropriate stress, intonation, clarity

Unit 5: Listening

Understanding – Spoken English, Formal English; Exercises



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B.Com (H) – Finance & Accounts Semester I

Paper 2: Financial Accounting- I

Course Contents

Unit 1: Introduction to Accounting

Definition, Need for Accounting, Branches of Accounting, Book keeping Vs Accounting, Groups interested in Accounting Information, Role of Computers in Accounting, Accounting Concepts, Accounting Conventions, Accounting Equation, Double Entry Vs Single Entry, Significance of Debit and Credit in Accounts, Journalizing the transactions, Capital & Revenue Transactions, Advance Journal Entry, Ledger Scrutiny

Unit 2: Preparation of Books of Accounts

Cash Book, Bank Book, Purchase Book, Sales Book, Debtor & Creditors Book

Unit 3: Bank Reconciliation Statement

Bank Reconciliation Statement, Need, Reasons for difference between cash book and pass book balances, problems on favorable and overdraft balances, Ascertainment of correct cash book balance.

Unit 4: Depreciation

Meaning of Depreciation, Causes, objects of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of providing depreciation, Straight line Method & Diminishing Balance Method

Unit 5: Inventory Valuation

Introduction, Accounting for Inventories, Determination of Cost, Valuation of Inventories (FIFO, LIFO, Average, Weighted Average)

Unit 6: Final Accounts – Basics

Trial Balance, Trading Account, Profit and Loss Account, Balance Sheet

Unit 7: Rectification of Errors

Procedure for Rectification of Errors, Before preparation of Trial Balance, After preparation of Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts

Unit 8: Accounts Documents

INCOTERMS, PO, Challan, Consignment Note, GRN, Invoice, Debit & Credit Note, Money Receipt, Cheque, DD, NEFT, RTGS, Deposit Slip, Cash Memo, Voucher, Confirmation of Accounts



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B.Com (H) – Finance & Accounts Semester I

Paper 3: Principles of Management

Course Contents

Unit 1: Management & Principles

Management: Meaning, nature and characteristics - Scope and functional areas of management -Management as a science art or profession - Management & Administration – Levels & Skills of Management- Management Process- Management Principles-Evolution of Management Thought- System Approach to management

Unit 2: Planning

Nature importance and purpose of planning, Planning Process, Objectives, Types of plans: Nature & hierarchy of objectives. Management by objectives, Management by exceptions, Management by moving around Decision-making – importance & steps

Unit 3: Organizing

Organizing: Nature and purpose of organization, Principles of organization – Types of organization – Formal and Informal-- Centralization Vs decentralization of authority and responsibility - Span of Control – Organizational Behavior – nature and significance

Unit 4: Directing

Meaning and nature of directing - Leadership styles: Theory X and Y; Management of productivity-an overview- Concept & application in manufacturing & service industries application in different areas. Measurement of productivity, partial, multifactor & total factor models - Diagnostic Techniques-Kepner-Tregreproblem analysis. Decision analysis & potential Analysis, Practical Application with case studies, Creativity Based Techniques: Brainstorming. Whole brain thinking, Nominal Group techniques, use in creative problem solving with practical applications. Learning Curves – Concept of learning curve, its applicability, barriers to its application.

Unit 5: Motivation

Concept, importance, contributions of Maslow, Herzberg and McGregor

Unit 6: Control

Meaning and importance -Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control (in brief).



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Paper 4: Business Mathematics

Course Contents

Unit 1: Theory of Equations

Meaning, types of equations –simple linear and simultaneous equations, Quadratic equation factorization and formula method, problems on commercial application

Unit 2: Matrix and Determinants

Meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixes – problems, transpose and determinant of a square matrix- minor of an element co-factor of an element of a determinants. Application of determinants in business problems, adjacent of a square matrix, singular and non-singular matrixes – inverse of square matrix, solutions of system of linear equations in two variables using Cramer's rule, Gaussian's rule

Unit 3: Elementary Calculus

Introduction to functions and limit (concept only).Differentiation, Derivatives of x^n , e^x , a^x , $\log x$. Laws of derivatives for sum, product and quotient of two functions of x , Applications of derivatives, Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives).Simple applications in Economics, Commerce and Management

Unit 4: Mathematics of Finance

Simple and Compound Interest, Concept of present value. Types of annuities, Present values and accumulated values of these annuities. Applications to Investment decisions, Valuations of simple loans and debentures, Problems relating to sinking funds

Unit 5: Set Theory

Definition, Presentation of sets, Different types of sets, Set operations, Laws of algebra of sets

Unit 6: Logarithm

Definition, Base and index of logarithm, general properties of logarithm, Common problems



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Paper 5: Business Economics

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Micro Economics

Unit 1: Introduction

Economics: scope and subject matter. Distinction between Economics and Business Economics, Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement- etc., Resources-scarcity and efficiency - Production Possibility Frontier-it's shifting.

Unit 2: Basics of Demand and Supply

The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price.

Unit 3: Theory of Consumer Behavior: Cardinal analysis – Law of diminishing marginal utility –consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticity of demand – Measurement of various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.

Unit 4: Theory of Production

Production Function – The Law of variable proportions – Relationships among TP, AP, and MP, Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function.

Unit 5: Theory of Cost

Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; Short Run and long run costs.

Unit 6: Market for Commodities

Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand, Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market – Short run and long run equilibrium

Unit 7: Factor Price Determination

Theory of Wage Determination - Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate

Unit 8: Macro Economics: Scope and basic concepts

Unit 9: National Income Accounting

Concepts and measurement of GDP, GNP, NNP, NI and DPI -Circular flow of income – Real and Nominal GDP – Implicit deflator

Theory of Equilibrium Income Determination: Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment and Government expenditure multipliers



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Commodity market and Money market equilibrium; Derivation of IS and LM curves –Shifts of IS and LM curves- equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies

Unit 10: Money and Inflation

Concept of demand for and supply of money, Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money: Money multiplier. Concept of Inflation: Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations.



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Paper 6: Computer Fundamentals

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Unit 1: Basic Concepts & Essential components of Computer

Introduction to Computer, Hardware & Software, Working with Windows 7, Start Menu, Taskbar, Display & Mouse Properties, Regional and Language and Date & Time Setting, File & Folder Management, Shortcut, Searching Files & Folder, Zip Folder, Wild Cards, Recycle Bin and Working with Notepad & Calculator.

Unit 2: Word Processing (MS-Word)

Introduction to Word 2013, Page Setup, Formatting, Paragraph Formatting, Bullets & Numbering, Border & Shading, Open and Edit PDF inside word, Resume Reading, Change Case, Drop Capital, Page, Section & Column Break and Header & Footer, Tables, Caption, Tab, Footnote & Endnote, Symbol, Date & Time and Bookmark, Building Block, Cover page, Auto-correct, Find & Replace, Spelling and Grammar, Equation, Hyperlink and Template, Macro, TOC, Graphics, Smart Art, Screen Shoot, Word Art, Watermarks, Track Change, Protect Document, Mail Merge, Envelops and Levels

Unit 3: Spreadsheet (MS-Excel)

Introduction to Excel 2013, Entering Data, Simple Calculations, Working with Rows & Columns, Table Style, Cell References, Fill Series, Flash Fill, Custom List, Advanced Number Formatting, Conditional Formatting, Understanding Formula Basis, Functions-Math & Trigonometry, Statistical, Date, Logical, Statistical & Math Functions, Validation, Paste Special, Format Painter, Engineering, Lookup, Text Functions, Financial Functions, MROUND(), Scenario, Goal Seek, Solver, Database Functions, Filtering, Chart, Pivot Table & Chart, Sorting, Subtotal, Auditing, Macro, Consolidating, Data Form, ISBLANK(), IFERROR(), Template, Importing Data, Spark lines and Quick Analysis, Split, Freeze, Tracking, Protection, Views, Page Setup

Unit 4: Power Point

Introduction to Open Power Point 2013, Creating a Presentation, Applying Theme, Effect, Quick Styles, Transition to Slides, Insert Blank Slide and Creating Text Box, Custom Animation, Sound and Applying Sound, Set Advance Slide and Recording a Narration, Inserting a Picture, Word Text, Content Slide Layout, Adding a Background Style, Creating Presentation Using Templates, Slide Master, Inserting Slide Numbers, Different Views, Adding Header and Footer, Protecting Presentation, Delete Slide, Create Word Handouts from PowerPoint 2013

Unit 5:

Internet and its business applications

Internet & Emailing, Overview of Microsoft Outlook 2013 & its advantage and Configuring Outlook 2013, Sending & Receiving Mails from Outlook 2013, Setting Password for Mail Folders, Task Scheduling, Rule in Outlook 2013, Importing Contact from Online Account, How to Add Signature

Unit 6: Utilities

Software Installation, Installing Printer, Add & Remove Programs, Managing User, Sharing Files Folders and Printer, Printing & Scanning and CD Burning