

The logo of The University of Burdwan, consisting of several overlapping circles in blue, black, and yellow.

# **The University of Burdwan, West Bengal B.Com GEN Sem 1 syllabus**

## **Business Management**

### **Unit 1: Introduction**

- a) Concept of Management: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO.

### **Unit 2: Planning and Strategic Planning**

- a) Planning - Types of Plan – An overview to highlight the differences
  - b) Strategic Planning– Concept, process, Importance and limitations
  - c) Environmental Analysis and diagnosis (internal and external environment) – Definition, Importance and Techniques (Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis), Business environment; Concept and Components
  - d) Decision-making – concept, importance; Committee and Group Decision-making Process.
- Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

### **Unit 3: Organizing**

Concept and process of organizing-An overview, Span of

management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority, Formal and informal structure, Principle of organizing

## **Unit 4: Staffing and Leading**

a) Staffing: Concept, Process

b) Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory.

c) Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory).

## **Unit 5: Control**

Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques

of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)

## **English**

**1. Language & Communication** – distinctness of human language

**2. Language varieties** – Standard & Non-standard Language, Formal & Informal

**3. Difference** between Declarative and Expressive forms of language – when Statement becomes Expression

**4. Register**, Collocation and Style

## **Environmental Studies**

### **Unit 1: Basic of Environmental Studies**

Definition, Nature, Scope and Importance; Components of environment: Environmental education

### **Unit 2: Natural Resources: Renewable & Non-renewable Resources**

Nature and natural resources their conservation and associated problems:

- Forest resources: Uses, types and importance, Joint Forest Management & Tribal population,

## Deforestation and its effects

- Water resources: Distribution of water on Earth; Use, over exploitation of surface and ground water; Dams: Benefits and problems; Flood and Drought
- Mineral resources: Mineral resources in India; Use and exploitation, Social impacts of mining
- Food resources: World food problems and food insecurities.
- Energy resources: Renewable and Non-renewable energy sources; Use of alternate energy sources - Case studies
- Land resources: Land as a resource; Land degradation, landslides, soil erosion, desertification
- Use of resources for sustainable development

## **Unit 3: Ecology & Ecosystems**

Concept of ecology, Population ecology, Community ecology

- Concept of an ecosystem, different types of ecosystem
- Food chains, food webs and ecological succession
- Energy flow in the ecosystem and energy flow models

## **Unit 4: Biodiversity & Conservation**

- Biodiversity: Levels of biological diversity
- Values of biodiversity
- Hot-Spots of biodiversity, Mega-biodiversity countries
- Threat to biodiversity
- Threatened and endemic species of India
- Conservation of biodiversity (In- situ and Ex-situ)
- Ecosystem services: Ecological, Economical, Social, Ethical, Aesthetical and Informational values

## **Unit 5: Environmental Pollution & Management**

(a) Nature, Causes, Effects and Control measures of –

- (i) Air pollution
- (ii) Water pollution
- (iii) Soil pollution
- (iv) Noise pollution
- v) Nuclear hazards

(b) Fireworks Pollution: Definition, Composition/Ingredients, effects, monitoring strategies

- Solid waste management: Causes, effects and disposal methods; Management of biomedical and municipal solid wastes
- Disaster management: Floods, Earthquake, Cyclone and Landslides

## **Unit 6: Environmental Policies & Practices**

- Constitutional Provisions for protecting environment- Articles 48(A), 51 A (g)
- Environmental Laws: The Environment (Protection) Act, 1986; The Air (Prevention and Control of Pollution) Act, 1981; The Water (Prevention and Control of Pollution) Act 1974; Forest (Conservation) Act, 1980
- The wildlife Protection Act, 1972
- Climate change, Global warming, ENSO, Acid rain, Ozone layer depletion; Montreal and Kyoto Protocols

### **Unit 7: Human Communities & Environment**

- Human population growth; Impacts on environment
- Population explosion – Family Welfare Programme
- Environment and human health: Concept of health and disease; Common communicable and Non- communicable diseases; Public awareness
- Environment movements in India: Chipko Movements, Silent Valley Movement, Movements in Karnataka

### **Unit 8: Field Work Report/Project Report/Term paper (based on any one of the following topics and to be evaluated by internal teachers only)**

- Environmental assets - River/Forest/Grassland/Hill/Mountain etc.
- Environmental pollution - Urban/Rural/Industrial/Agricultural
- Study of common Plants/Insect /Birds/Wild life etc.
- Study of simple ecosystems: Pond/River/Hill slope etc.
- Municipal solid waste management and handling.

## **Financial Accounting**

### **Unit 1: Theoretical Framework**

The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

### **Unit 2**

**a)Single Entry** - Distinction between Single Entry System and Double Entry System; Defects of

Single Entry System: Preparation of Accounts from Incomplete Records

**b)Sectional and Self balancing ledger**

Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.

### **Unit 3**

#### **a) Consignment Accounting**

Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee

b) Accounting for sale on approval

#### **Unit 4: Insurance Claim for Loss of Stock**

Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

#### **Unit 5: Partnership Accounts-I**

P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and

both; correction of appropriation items with retrospective effect.

Change in constitution of firm –

change in P/S ratio, admission, retirement and retirement cum admission – treatment of

Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of

reserve and adjustment relating to capital; treatment of Joint Life

Policy, Death of a partner