



# THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA  
RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

## DEPARTMENT OF COMMERCE

### TUTORIAL I EXAMINATION, 2025 - 26 FOR B.COM (4 YEAR/3 YEAR) SEMESTER IV

#### YEAR 2: SEMESTER IV

#### TUTORIAL I EXAMINATION SYLLABUS (25 MARKS EACH)

Sl. No.	Subject	Unit	Topic
1	Financial Accounting II	1	<b>Consignment</b> <ul style="list-style-type: none"> <li>Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Treatment and valuation of abnormal &amp; normal loss. Ordinary commission, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors Account, Recording in the books of Consignee</li> </ul>
		2	<b>Branch accounting</b> <ul style="list-style-type: none"> <li>Concept of Branch; different types of Branches.</li> <li>Synthetic method– preparation of Branch account (at Cost &amp; at Invoice Price) – normal and abnormal losses.</li> <li>Analytical method: preparation of Branch Stock, Branch Adjustment Account, Branch Debtors Account, etc. (at Cost &amp; at Invoice Price) – normal &amp; abnormal losses</li> <li>Preparation of Branch Trading and P/L account. (at cost &amp; at Invoice Price) – normal and abnormal losses.</li> <li>Concept of wholesale and retail profit by Head Office and Branch</li> </ul>
		3	<b>Hire purchase and Instalment payment system</b> <ul style="list-style-type: none"> <li>Meaning; difference of Hire Purchase with Instalment payment system; Recording of transactions in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</li> </ul>
2	E-Commerce & Business Communication	1	<b>MODULE-1: E-COMMERCE</b> Introduction E-Commerce: Meaning, scope, major players, components, Merits, Demerits and Importance, basic concept and features of ECRM, ERP, E-governance and Mobile Commerce. <b>MODULE 2- BUSINESS COMMUNICATION</b> Introduction Communication: Definition, scope, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures. Business Communication: Concept, nature, objectives
		2	<b>MODULE-1: E-COMMERCE</b> E-commerce Business Models Concept and features: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B). <b>MODULE 2- BUSINESS COMMUNICATION</b> Types of Communication: Concept and Features; Formal, Informal, Grapevine, Corporate, upward, downward, horizontal, oral, written communication; Communication Network: concept and features



# THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA  
RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

## DEPARTMENT OF COMMERCE

### TUTORIAL I EXAMINATION, 2025 - 26 FOR B.COM (4 YEAR/3 YEAR) SEMESTER IV

Sl. No.	Subject	Unit	Topic
3	Business Regulatory Framework	1	Introduction to Business law – Jurisprudence, Purpose and function of law, types of law: natural, conventional, physical, civil, constitutional etc.
		3	The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Caveat Emptor (concept only), Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
		5	Consumer Protection Act, 2019: Objective and features of the Act, Definition: complainant, complaint, consumer, consumer dispute, goods and services, unfair trade practices, Consumer protection councils- composition, objective and jurisdiction
4	Sales Management	1	<b>Sales Organization:</b> <ul style="list-style-type: none"> <li>• Purpose, principles and complexity of sales organization</li> <li>• Models of Sales Organisation: Island Model &amp; Functional Sales Organization</li> <li>• Sales Organisation Structure: Influencing factors (including size), common problems—resolutions And Decentralisation</li> <li>• Tasks of Chief Sales Executive</li> </ul>
		2	<b>Designing the Sales Force:</b> <ul style="list-style-type: none"> <li>• Objectives&amp; strategies</li> <li>• Sales force Compensation</li> </ul>
		3	<b>Managing the Sales Force:</b> <ul style="list-style-type: none"> <li>• Grievances handling of Sales Force</li> <li>• Motivating Leading and Communicating with the Sales Force</li> <li>• Performance Evaluation of Sale Force</li> </ul>
5	Functional e-Business System	1	<b>Applications of E-Business:</b> Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications. The virtual value chain planning E-Business project.
		5	<b>Mobile Commerce-</b> Wireless Spectrum, WAP - Origins of WAP, WAP Architecture. Wireless Datagram Protocol (WDP), Short Message Services, General Packet Radio Service (GPRS), Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India.
		6	<b>Online Services:</b> Online Financial Services: Fintech, Online Banking, Online Brokerage, Online Mortgage and Lending Services, Online Insurance Services, Online Real Estate Services; Online Travel Services, The Online Travel Market, Online Travel Industry Dynamics; Online Job Recruitment and Career Services, Online Job Recruitment and Career Services Industry Trends., Block chain: concepts, application in business (Elementary Concepts).