



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

B.COM (4 YEAR/3 YEAR) SEMESTER II TUTORIAL EXAMINATION I, 2025 - 26 (UNDER NEP/CCF SYS, 2022)

TUTORIAL EXAMINATION I SYLLABUS (25 MARKS EACH)

S. NO.	SUBJECT	UNIT	TOPIC
1	Cost Accounting I	1	Introduction: - Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. - Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centers, Types of costs, classification of costs- Direct-Indirect, Elementwise, Function wise, Behaviourwise, Sunk Cost, opportunity Cost, Incremental and Differential cost. Costing Methods and Techniques (introduction only).
		2	Material Costs: - Purchase of materials: Organization, purchase procedure, documentation, determination of material purchase costs. - Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. - Materials control: Organization; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. - Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. - Treatment of Normal and Abnormal Loss of Materials
		3	Employee Cost and Incentive Systems: - Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idletime (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). - Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple) - System of Incentive Schemes for Indirect Workers; Component wages cost for costing purpose.



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S. NO.	SUBJECT	UNIT	TOPIC
2	Marketing Management and Human Resource Management	1	Module 1: Marketing Management Introduction: - Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept - Selling vs. Marketing; Marketing mix [concepts, components] - Marketing environment: concept, importance, and components. Module 2: Human Resource Management Nature and Scope: - Concept and meaning of HR, Understanding the Nature and Scope of HRM, - Functions and importance of HRM
		2	Module 1: Marketing Management Market Segmentation: - Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation. Module 2: Human Resource Management Human Resource Planning: - Definition, Need of Human Resource Planning, - Factors affecting Human Resource Planning.
		3	Module 1: Marketing Management Product: - Concept and importance, Product classifications; Concept of product mix; - Branding-Concept, packaging and labeling; - Product life-cycle [concept], New Product Development Process. Module 2: Human Resource Management Recruitment and Selection: - Definition of Recruitment, Source, need and importance of Recruitment, - Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection.



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S. NO.	SUBJECT	UNIT	TOPIC
3	Macroeconomics	1	Basic Concepts: Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics.
		2	National Income: National income accounting, Concepts and of GDP, GNP, NNP, NDP, PI, DPI, Circular flow of income (2 sectors & 3 sectors economy), Real and Nominal GDP and GDP Deflator. Measurement
		3	Determination of equilibrium income in Simple Keynesian Model: Theory of Income determination Simple Keynesian model; Consumption, Saving, Investment functions; National Income determination; Investment multiplier, Government expenditure multiplier (Graphical Analysis), Tax multiplier and Balanced budget multiplier (concepts).