



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 1 EXAMINATION, 2026 - 27 FOR B.COM (H/G) SEMESTER I

Year 1: Semester I

TUTORIAL 1 EXAMINATION SYLLABUS

Major (Core): Financial Accounting I (25 marks)

Unit 1:

- Introduction
- Nature & scope of accounting; users of accounting information
- Qualitative characteristics of accounting info
- Double entry system; Accounting Equation
- Journal, Ledger, Trial Balance
- Bases of accounting: cash vs accrual
- Accounting concepts & conventions (entity, going concern, matching, prudence, disclosure, etc.)

Unit 2 (Partial):

- Concepts for Determination of Business Income
- Revenue & expense recognition
- Inventory valuation (lower of cost or market, reconciliation)
- Rectification of errors (including adjustments, goods pending approval)
- Unit 3 (Partial): Final Accounts of Trading Concern
- Basics of Manufacturing, Trading, Profit & Loss Account
- Simple Balance Sheet (without complex adjustments)

Minor: Principles & Practice of Management (25 marks)

Unit 1:

- Introduction
- Definition, importance, functions, levels of management
- Managerial tasks & skills
- Management theories: Classical (Taylor, Fayol), Neo-classical (Mayo, Follett), Modern (Drucker, Porter)
- Managerial roles (Mintzberg)
- Social Responsibility of Management
- Unit 2: Planning
- Meaning, nature, purpose, types, premises, elements & limitations
- Strategic planning: concept, process, importance
- Decision making: concept, importance
- Environmental analysis & SWOT analysis

IDC/MDC: Microeconomics (25 marks)

Unit 1:

- Introduction to Microeconomics
- Definition, nature, scope
- Central problems of an economy (what, how, for whom)
- Positive vs normative economics
- Unit 2: Demand & Supply Analysis
- Law of demand; determinants of demand



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- Law of supply; determinants of supply
- Market equilibrium (demand–supply interaction)
- Elasticity of demand (price elasticity basics & simple applications)

SEC: Entrepreneurship Development (25 marks)

Unit 1:

- Introduction to Entrepreneurship
- Entrepreneur: concept, functions, role in economy
- Characteristics & types of entrepreneurs (innovative, social, technopreneur, etc.)
- Entrepreneurship vs intrapreneurship
- Unit 2: Entrepreneurial Motivation & Creativity
- Motivational factors & barriers to entrepreneurship
- Creativity & innovation in entrepreneurship
- Idea generation techniques (brainstorming, SCAMPER, lateral thinking – basics)