



# 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 (G) SEMESTER V

#### YEAR 3: SEMESTER V

#### TUTORIAL I EXAMINATION SYLLABUS

#### SYLLABUS FOR SEM V TU I – 3 YEAR COURSE

##### SUB: - CORPORATE ACCOUNTING

1. COMPANY- INTRODUCTION AND ACCOUNTING FOR SHARES: ISSUE, FORFEITURE AND REISSUE OF SHARES, TRANSFER TO CAPITAL RESERVE.
2. VALUATION OF GOODWILL: USING AVERAGE PROFIT METHOD (SIMPLE AND WEIGHTED AVERAGE).

##### SUB: ACCOUNTING THEORY

1. CONCEPT OF ACCOUNTING THEORY; RELATION WITH PRACTICE; APPROACHES TO ACCOUNTING THEORY (INDUCTIVE AND DEDUCTIVE), NEED FOR THE STUDY OF ACCOUNTING THEORY, GAAP.
2. CAPITAL; MEANING, CAPITAL MAINTENANCE CONCEPTS; RELATION BETWEEN CAPITAL AND INCOME (STOCK AND FLOW), LIMITATION OF HISTORIC COST ACCOUNTING; INTRODUCTION TO FAIR VALUE ACCOUNTING.

##### SUB: COMPANY LAW

1. INTRODUCTION TO COMPANY: - COMPANY (MEANING AND FEATURES), BODY CORPORATE, KINDS OF COMPANIES (DEFINITION AND FEATURES)- ONE PERSON COMPANY, PRIVATE COMPANY, PUBLIC COMPANY, HOLDING COMPANY, SUBSIDIARY COMPANY.
2. COMPANY ADMINISTRATION: - DIRECTOR (CONCEPT AND DEFINITION), DIN, RESIDENT DIRECTOR, INDEPENDENT DIRECTOR, WOMEN DIRECTOR.

##### SUB: BUSINESS MATHEMATICS & STATISTICS

1. MATRICES: - DEFINITION OF A MATRIX, TYPES OF MATRICES; ALGEBRA OF MATRICES. CALCULATION OF VALUES OF DETERMINANTS UP TO THIRD ORDER; ADJOINT OF A MATRIX; FINDING INVERSE OF A MATRIX THROUGH AD JOINT; APPLICATIONS OF MATRICES TO SOLUTION OF SIMPLE BUSINESS AND ECONOMIC PROBLEMS.
2. DIFFERENTIAL CALCULUS: - MATHEMATICAL FUNCTIONS AND THEIR TYPES – LINEAR, QUADRATIC, POLYNOMIAL; CONCEPTS OF LIMIT.
3. PERMUTATIONS & COMBINATIONS: - MEANING AND PROBLEMS ON PERMUTATIONS AND COMBINATIONS. BASIC IDENTITIES AND RESTRICTED COMBINATIONS.
4. UNI-VARIATE ANALYSIS: - PRESENTATION OF DATA, MEASURES OF CENTRAL TENDENCY INCLUDING ARITHMETIC MEAN, GEOMETRIC MEAN AND HARMONIC MEAN: PROPERTIES AND APPLICATIONS; MODE AND MEDIAN. PARTITION VALUES -QUARTILES, DECILES, AND PERCENTILES.



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#### **SUB: PRODUCT PRICING & MANAGEMENT (M3)**

1. INTRODUCTION TO PRODUCT MANAGEMENT: - PRODUCT: BASIC CONCEPT OF PRODUCT, LEVELS, MARKETING MIX: 4PS & 7PS, MARKETING MIX FOR AGRICULTURAL PRODUCTS, PRODUCT MIX DECISIONS, PRODUCT-LIFE-CYCLE: CONCEPT, OPERATIONALISATION OF PLC.
2. NEW PRODUCT DEVELOPMENT: - CONCEPT, IMPORTANT, STAGES.
3. PACKAGING AND BRANDING (INCLUDING RURAL MARKETING & INTERNATIONAL MARKETING): - CONCEPT, FUNCTIONS, TYPES OF PACKAGING, PACKAGING STRATEGIES.
4. PRICING MANAGEMENT:- CONCEPT OF PRICING AND PRICING MANAGEMENT, PRICING AS AN ELEMENT OF MARKETING MIX (IN SPECIAL REFERENCE TO RETAILING, SERVICE, RURAL & INTERNATIONAL MARKETING)

#### **SUB: - INTERNET CYBER CRIMES AND BUSINESS (E-B4)**

1. DISTINCTION BETWEEN CYBER CRIME AND CONVENTIONAL CRIME, KINDS OF CYBER CRIMES: CYBER STALKING, CYBER TERRORISM, FORGERY AND FRAUD, CRIMES RELATED TO IPRS, COMPUTER VANDALISM, CYBER FORENSIC, INSTANT MESSAGING PLATFORM, SOCIAL NETWORKING AND MOBILE APPLICATIONS, SECURITY RISKS, CYBER JURISDICTION
2. PRIVACY AND INFORMATION RIGHTS: - CONCEPT OF PRIVACY, PRIVACY TO PUBLIC SECTOR, PRIVACY RIGHT OF CITIZENS, PRIVACY IN PRIVATE SECTOR PRIVACY RIGHTS OF CONSUMER.