



Netaji Subhas Open University
School of Professional Studies

PROGRAMME GUIDE

For
Bachelor of Commerce
B. Com (ECO)

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PREFACE

In the curriculum structure introduced by the University for Bachelor Degree Programme/ Post Graduate Degree Programme in various disciplines is equally available to all learners. Instead of being guided any presumption about ability level, it would perhaps stand to reason if receptivity of a learner is judged in the course of the learning process. That would be entirely in keeping with the objectives of open education which does not deliver in artificial differentiation.

Keeping this in view, Self Learning Materials of the programme in different disciplines are being prepared on the basis of a well laid out syllabus. The course structure combines the best elements in model syllabi of UGC in respective subject. It has been so designed as to be upgradable with addition of new information as well as of fresh thinking and analysis. The University has also taken initiatives to prepare the Programme Guide for the benefit of the learners. The Programme Guide will help the learners in completing the course successfully by well designed plan of entire learning process. It also provides different sources of e-Resources.

The more a learner would seriously follow the Programme Guide the easier it will be for her/ him to reach out to longer horizons of a subject. If anything remains still difficult to follow, the learners are advised to attend the counselling sessions arranged at designated Learner Support Centres (LSCs) of the University.

Needless to add, a great part of these efforts is still experimental – in fact, pioneering in certain areas. Naturally, there is every possibility of some lapse or deficiency here and there. With the new initiatives of the University, I hope that the Programme Guide would be beneficial to the learners and as well as to the Academic Counsellors. I also welcome suggestions and feedback from the users for its further improvement.

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BACHELOR DEGREE PROGRAMME

(B. COM/ECO)

Expectations from the Learners:

Bachelor of Commerce (B. Com) is a under graduate programme in the field of Commerce which has witnessed an oceanic change over the past decades. As it is a three-year under graduate programme with a range of specializations has several career options emerging in the recent years. This course is recognized by the University Grant Commission (UGC) which is specialized and developed with full of knowledge, skills and attitudes for successful handling of trade, commerce and industry. In this programm, you will study about principles of accounting, money & banking systems, economic theory, knowledge about business, micro & macroeconomics, management, etc. This programme is suitable for students, who want to go for higher studies or do research work in the area of trade and commerce. After completion of this course the learners can go for Masters of Commerce (M. Com), Master of Business Administrations (MBA) and even directly enter into CA those who opt for higher studies or can go for a job. The Learners, after completion of such programme can look for jobs in both public and private sectors.

The expectations from the learners of B.Com. are:

- Getting higher level knowledge and understanding of contemporary trends in commerce and business finance;
- Capable of evaluating the environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements;

Programme Information:

Bachelor of Commerce (B. Com) is a one of the popular undergraduate programmes of the university. The learners, after completion of Higher Secondary Examination or Equivalent (10+2) in commerce are eligible to pursue B. Com Programme from Netaji Subhas Open University (NSOU). It aims to make the learners/students to *learn the way of writing and*

interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management skills required to manage the business. The programme includes imparting and developing the oral and written communication, Information Technology and statistical skills as well as legal knowledge. Considering the importance of self-employment, the programme aims to develop and inculcate entrepreneurial skills among the students.

It is a three years programme having Eight Honours compulsory Papers or courses with 8 credit each, three optional Papers or courses (one has to take) with 8 credit and three Subsidiary Papers or courses on business studies. The objectives of these courses are “to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow”.

The courses are run through Personal Contact Programmes (PCPs) in the selected study centre and various regional centres of the university. Each Study Centre organises PCP Sessions on weekends/holidays and notifies the same to the students. Students are recommended to read their SLMs/SIMs thoroughly before participating in the PCP session to find it immensely useful. For each 100 marks of a theoretical paper there will be maximum 12 PCP sessions of 2 hours’ duration each which is conducted in respective study centres by the experienced academic counsellors who are from various eminent College or University professors.

Recommended Approach:

Bachelor of Commerce (B. Com) Programme is conducted through Personal Contact Programme (PCP) in respective study centres. Besides these PCP sessions the University also conducts special lectures in its Regional Centres from time to time. The learners are expected to read the Self learning materials before coming to the PCP sessions and clarify their doubts. They are supposed to ask questions and check their progress in these sessions.

There is a strong relationship between the coordinators of the LSCs/study centres and the concerned authorities of the university so that an effective

mode of communication is established and relevant information are timely disseminated amongst the learners about the various curriculum like submission of assignments and matters related to examinations. The university has its own e -repositories along with a strong ICT support which enables the learners to access the e-learning materials whenever they require. The learners are welcome to meet the concerned faculty available at the Regional Centre whenever they feel. The learners and the concerned faculties are in regular contact through social networking sites. The University therefore adopts a very democratic and flexible approach where the learners are encouraged to learn from anywhere and anytime.

Programme Objectives:

The objective of this programme is to equip the learners with necessary conceptual, entrepreneurial and analytical skills required for handling business operations *so as to develop specialized competency in the field of Commerce as well in the business particularly the oral and written communication, Information Technology and statistical skills as well as legal knowledge.* Considering the importance of self-employment, the programme aims to develop and inculcate *entrepreneurial skills* among the students. The under graduate programme in commerce is designed for the workforce who wish to work in commerce and industry. The learners and existing workforce can take the advantage of ODL system to increase their skills and competency in this particular field without disturbing their work schedule. The programme thus aims to provide students with the opportunity to develop and broaden their management and leadership with specialized skills. The curriculum seeks to develop managerial knowledge and strategic agility, providing students with a broader skill set and to encourage them to seek out bold, innovative solutions for today's business and societal challenges.

After successful completion the course the learners /students may increase their knowledge in the domain of commerce and management which intern increase their employability in the field of trade and commerce.

Course Objectives:

There are Eight Elective Courses / Honours Courses of 100 Marks each having 8 credit for each course, three Subsidiary courses and one Application Oriented Course (AOC) of 100 Marks with 8 credit for each course. The course wise objectives are tabulated below-

(A) Elective Subjects/ Honours Course (ECO)

These are Eight Honours compulsory Papers or courses with 8 credit each-

Sl. No.	Courses	Objectives of the Courses
1	Accountancy & Mathematics	<p>The learning outcome or objectives of this course Accountancy is to be capable of maintaining a complete and systematic record of all transactions and analysing the financial position of a business. As we know that every individual or a business concern is interested to know the results of financial transactions and their results are ascertained through the accounting process.</p> <p>The aims of teaching and learning mathematics are to encourage and enable learners to: recognize that mathematics permeates the world around us. After completion of this course the learners will be able to understand and be able to use the language, symbols and notation of mathematics. develop mathematical curiosity and use inductive and deductive reasoning when solving problems.</p>
2	Business Economics	<p>After completion of this course the learners will be able to know the Economic objectives of business refer to the objective of earning profit and also other objectives that are necessary to be pursued to</p>

		achieve the profit objective, which include, creation of customers, regular innovations and best possible use of available resources.
3	Statistics & Business Organisation	<p>It is a branch of mathematics with its own concepts, methods and values, which find many applications in business strategy, geography and other disciplines. The basic aim of statistics in this sense of a subject of study is to provide methods of organising and simplifying data so that their significance is comprehensible.</p> <p>The course Business Organizations is something which is a business organisation wants to achieve or accomplish over a specified period of time. These may be to earn profit for its growth and development, to provide quality goods to its customers, to protect the environment, etc.</p>
4	Higher Accountancy	The learning outcome or objectives of this course Higher Accountancy is to provide insight into the results of management decisions. The aim of accounting education is to help learners to learn to become professional accountants.
5	Cost Accountancy & Element of Income Tax	<p>After completion of this course the learners will be able to know the ascertainment of cost, fixation of selling price, proper recording and presentation of cost data to management for measuring efficiency and for cost control and cost reduction, ascertaining the profit of each activity, assisting management in decision making and determination of break-even point.</p> <p>Learners also will be acquainted of the various concepts of taxation. The primary purpose of taxation is to raise revenue to meet huge public expenditure. Most governmental activities must be</p>

		<p>financed by taxation. But it is not the only goal. In other words, taxation policy has some non-revenue objectives.</p>
6	Business Management & World Resources	<p>After completion of this course the learners will be able to know various branches of Business Management of Getting Maximum Results with Minimum Efforts. The main objective of management is to secure maximum outputs with minimum efforts & resources. Maximum Prosperity for Employer and Employees that the Management does ensure smooth and coordinated functioning of the enterprise.</p> <p>The World Resources focus on the urgent global challenges that must be addressed to reduce poverty, grow economies and protect natural systems and drive the scale-up of clean, affordable power systems throughout the world to deliver sustainable socio-economic development.</p>
7	Commercial and Labour Laws	<p>After completion of this course the learners will be able to know the purposes and functions of Commercial and Labour law include maintaining order, protecting rights and liberties, establishing standards, and resolving disputes when it comes to businesses and their interactions with individuals, government agencies, and other businesses.</p>
8	Auditing & Management Accountancy	<p>After completion of this course the learners will be able to know the objective of an auditing which is to express an opinion on financial statements. To give the opinion about the financial statements, the auditor examines the financial statements to satisfy himself about the truth and fairness of the financial position and operating results of the enterprise.</p> <p>The main objective of Management Accountancy is to</p>

	assist the management of a company in efficiently performing its functions: planning, organizing, directing, and controlling. Management accounting helps the management to get analysed the data for planning and decision-making.
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(B) Application Oriented Course

There is one optional course with 8 credit for commerce-

Sl. No.	Courses	Objectives / Learning Outcome of the Courses
1	Basic Accounting (AOC-1)	The main objective of Basic Accountancy is to keep a complete and accurate record of all the financial transactions in a systematic orderly, logical manner. After completion of this course the learners will be able to know the way of ascertainment of a complete accounting process in a systematic manner.

(C) Subsidiary Business Studies (SBS)

These are three Subsidiary Papers or courses on business studies which have to take by the learners having 8 credit each-

Sl. No.	Courses	Objectives / Learning Outcome of the Courses
1	Entrepreneurship and Business Communication (SBS-1)	Another objective of entrepreneurship is pursuing your own ideas. Working for a corporation can be restrictive. After completion of this course, the learners will be able to control their own destinies, which is another motivating factor for starting a business. You make all the decisions as an entrepreneur. The primary objective of Business

		Communication is to exchange ideas, opinions, thoughts, beliefs and information between human beings. After completion of this course the learners will be able to help managers in performing all managerial functions smoothly.
2	Tax Practice & Procedure (SBS-2)	Tax practitioners are engaged for the purpose of appropriately minimizing taxes for their clients. After completion of this course the learners will be able to know the relevant facts of financial situations to plan from a tax perspective. which is to ensure tax efficiency.
3	Business Ethics & Computer Applications (SBS-3)	<p>After completion of this course the learners will be able to evaluate the human behaviours and calling up on the moral standards in an ethical way. The Business ethical standards also prescribe how to act morally in specified situations.</p> <p>The aim of Computer Application is to provide the learners with an opportunity to develop understanding of the basic operations of a computer system and computer applications software. Meanwhile, they also develop the skill of using computer applications software for solving problems.</p>

Expected Learning Outcome:

After successful completion, the learners may increase their knowledge in the domain of commerce and management which intern increase their employability in the trade and commerce. The working persons may take this course for their vertical/ horizontal mobility in their work place. The fresh H.S. / 10 + 2 completed students may also join this course to increase

their employability in the trade, commerce and industry *particularly* to make them more productive, self-reliant and constructive for self and society's benefit.

Examination System:

There are Four Compulsory course or papers (Foundation course in Bengali, Foundation course in English, Foundation course in Humanities & Social Science and Foundation course in Science and Technology), There are Eight Elective course of 100 Marks each having 8 credit for each course, three Subsidiary course and one Application Oriented Course (AOC) of 100 Marks with 8 credit for each course and one course in Environmental Studies of 50 Marks with 4 credit also. All the enrolled learners can appear for the term end examination of each year. The total marks allotted for the Bachelor Degree Programme (BDP) is 1550 of 124 credit.

The learner has to submit assignment for all the papers, followed by the term end examination each year. The Evaluation of each course /subject is done in two ways: a) Assignment / Internal Assessment: Assignments have a very important role to play in the teaching-learning process in distance education. The assignment responses reflect what the learners have understood and learnt. The assignments are then returned to the learners with the comments/remarks of the evaluator so that the assignment answers may serve the purpose of providing feedback to the learners and inform them their strengths and weaknesses. These comments carry the meaningful and constructive suggestions of the evaluator which further form the bases of successful learning. Thus, the assignments serve the purpose of two-way communication between the learner and evaluator/ academic counsellors/distance teacher despite physical distances between the two. Students will be required to submit assignment papers for each subject and the credit obtained on evaluation of those assignment papers will be entered into his/her individual record of performance. This will constitute 30% of the total credit points in the subjects. All the credit points secured by the students will be progressively entered into record.

(Term-End Examination Marks + Total Assignment Marks).

Distribution of courses over the semesters:

1st Semester: FBG, FEG, ECO-1; 2nd Semester: FHS, ECO- 2 & ENVS;

3rd Semester: FST, ECO-3; 4th Semester: ECO-4, 5 & SBS-1;

5th Semester: ECO-6, 7 & SBS-2; 6th Semester: ECO-8, AOC, SBS-3.

Course Structure:

Sl. No.	Name of the Course/Paper	Credits	Full Marks
Compulsory Course for Science/Arts/Commerce			
1	Foundation Course in Bengali (FBG)	4	50
2	Foundation Course in English (FEG)	4	50
3	Foundation Course in Humanities and Social Science (FHS)	8	100
4	Foundation Course in Science & Technology (FST)	8	100
5	Environmental Studies	4	50
Elective Course for Commerce			
1	Accountancy & Mathematics	8	100
2	Business Economics	8	100
3	Statistics & Business Organisation	8	100
4	Higher Accountancy	8	100
5	Cost Accountancy & Element of Income Tax	8	100
6	Business Management & World Resources	8	100
7	Commercial and Labour Laws	8	100
8	Auditing & Management Accountancy	8	100
Application Oriented Course for Commerce			
9	Basic Accounting (AOC-1)	8	100
Subsidiary Course for Commerce			
10	Entrepreneurship and Business Communication (SBS-1)	8	100
11	Tax Practice & Procedure (SBS-2)	8	100
12	Business Ethics & Computer Applications (SBS-3)	8	100
Total of Marks/Credits		124	1550

Full Marks: 1550 of 124 credit.

Detailed Syllabus:

http://www.wbnsou.ac.in/student_zone/courses/school_of_professional_studies/syllabus/Bachelor_Degree_Programmes/BCom_Syllabus.pdf

Previous Year's Question Papers:

http://www.wbnsou.ac.in/student_zone/e-resources/question_bank/bdp/question_bank_bdp.shtml#questionbank_bdp

Sources of E-resources

The university has its own e -repositories along with a strong ICT support which enables the learners to access the e-learning materials whenever they require. Various e-content, self-learning materials (e-SLM), audio-video lectures (A/V Lectures) and other relevant information pertaining to the course are available in the university website for the learners. Learners can download and read the study materials as per their convenience. Learner friendly Android based mobile application is also developed for the benefit of the learners. The relevant link of e-SLM are given in the following table-

Sl. No.	Name of the paper	Link to the E-resources (e-SLM)
1	Accountancy & Mathematics	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO-01_M-1-4.pdf http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO-01_M-5-6.pdf
2	Business Economics	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO-02.pdf
3	Statistics & Business Organisation	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO-3%20M%2013-18.pdf
4	Higher Accountancy	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO%20P-4%20M(24-26)%20PDF.pdf
5	Business	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO-03_M-1-4.pdf

	Management & World Resources	M/BDP/ECO-06.pdf
6	Entrepreneurship and Business Communication (SBS-1)	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO%20(Paper%20-%20SBS%201%20&%202)-F.pdf
7	Tax Practice & Procedure (SBS-2)	http://www.wbnsou.ac.in/online_services/SLM/BDP/ECO%20(Paper%20-%20SBS%201%20&%202)-F.pdf

For further readings and references some other useful external links are also provided below.

Sl. No.	Name of the Portal	Web link / Website
1	NSOU OER Repository	http://nsouoer.krc.net.in/
2	NSOU Audio Visual Lectures	http://www.wbnsou.ac.in/online_services/econtent_List_AV_Lecture.shtml#active_econtent_avlecture
3	NSOU Web TV	http://www.wbnsou.ac.in/online_services/webtv.shtml#active_webtv
4	e-PG Pathshala	http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6
5	e-GyanKosh	http://egyankosh.ac.in/simple-search?location=%2F&query=master+of+commerce&rpp=10&sort_by=score&order=desc http://egyankosh.ac.in/simple-search?location=%2F&query=commerce&rpp=10&sort_by=score&order=desc
6	SWAYAM PRABHA	https://www.swayamprabha.gov.in/index.php/program/archive/6 https://www.swayamprabha.gov.in/index.php/

		program/archive/26
7	CEC-UGC You Tube Channel	https://www.youtube.com/user/cecedusat
8	National Digital Library of India (NDLI)	https://ndl.iitkgp.ac.in/
9	Shodhganga	https://shodhganga.inflibnet.ac.in/
10	Directory of Open Access Books	https://doabooks.org/
11	BCIT Open Educational Resources	https://open.bcit.ca/oer/islandora/object/oer%3Aroot
12	CCCOER: OER By Subject	http://www.ltconline.net/green1/oer/oerlistfromlistserve.htm
13	cIRcle UBC	https://circle.ubc.ca/about/
14	Commonwealth of Learning -Oasis OER	http://oasis.col.org/handle/11599/2402
15	CTE Online	https://www.cteonline.org/
16	e-Campus Ontario Open Library	https://openlibrary.ecampusontario.ca/
17	Galileo Open Learning Material	https://oer.galileo.usg.edu/
18	GoOpen VA	https://goopenva.org/
19	Learning Activities: Remix, Reuse and Reshare	https://learningactivities.trubox.ca/
20	Mason OER Metafinder	https://mason.deepwebaccess.com/mason_MasonLibrariesOpenEducationResources_5f4/desktop/en/search.html
21	Merlot II	https://www.merlot.org/merlot/index.htm
22	Maryland Open Source Textbook (MOST Commons)	https://most.oercommons.org/
23	National Science Digital Library	https://nsdl.oercommons.org/
24	NCLOR: Open	https://explorethelor.org/collections/open-

	Educational Resource	educational-resources/
25	OASIS	https://oasis.geneseo.edu/
26	OER Commons	https://www.oercommons.org/
27	Ohio Link	https://ohiolink.oercommons.org/
28	Open Knowledge Repository	https://openknowledge.worldbank.org/
29	Open Research Library	https://openresearchlibrary.org/
30	Open Syllabus Explorer	http://explorer.opensyllabusproject.org/
31	SOL*R	https://solr.bccampus.ca/wp/
32	Skills Commons	https://www.skillscommons.org/
33	Sun West Resource Bank	https://resourcebank.ca/
34	UBC Open Case Studies	http://cases.open.ubc.ca/case-studies/
35	Open Stax College	https://openstaxcollege.org/books
36	College Open Textbook	http://www.collegeopentextbooks.org/
37	Open Textbook Library	http://open.umn.edu/opentextbooks/
38	BC Open ED	http://open.bccampus.ca/find-open-textbooks/
39	Global Textbook Project	http://globaltext.terry.uga.edu/books
40	Wikibooks	http://www.wikibooks.org/
41	Project Gutenberg	http://www.gutenberg.org/
42	Google Books	http://books.google.com/
43	American Institute of Mathematics	http://aimath.org/textbooks/approved-textbooks/
44	FreeBookDoctorss	http://www.freebooks4doctors.com/
45	Lyryx Open Textbooks	https://lyryx.com/products/how-it-works/open-textbooks/
46	Bloomsbury Academic	http://www.bloomsbury.com/us/academic/online-resources-and-ebooks/bloomsbury-open-content/

‘Thank You’