

**SYLLABUS OF B.COM.  
SESSION - 2011-12**

<b>B.COM: PART-I</b>				
<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX. MARKS</b>	<b>MIN MARKS</b>
GROUP-A	PAPER-I	BUSINESS COMMUNICATION	100	66
	PAPER-II	BUSINESS STATISTICS	100	
GROUP-B	PAPER-III	FINANCIAL ACCOUNTING	100	66
	PAPER-IV	BUSINESS REGULATORY FRAMEWORK	100	
GROUP-C	PAPER-V	BUSINESS ECONOMICS	100	66
	PAPER-VI	BUSINESS ENVIRONMENT	100	
<b>TOTAL MARKS</b>			<b>600</b>	<b>198</b>

<b>B.COM: PART-II</b>				
<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX. MARKS</b>	<b>MIN MARKS</b>
GROUP-A	PAPER-I	COMPANY LAW	100	66
	PAPER-II	COST ACCOUNTING	100	
GROUP-B	PAPER-III	PRINCIPLES OF BUSINESS MANAGEMENT	100	66
	PAPER-IV	INCOME TAX	100	
GROUP-C	PAPER-V	FUNDAMENTALS OF ENTREPRENEURSHIP	100	99
	PAPER-VI	PUBLIC FINANCE	100	
	PAPER-VII	INDUSTRIAL LAW	100	
<b>TOTAL MARKS</b>			<b>700</b>	<b>231</b>

<b>B.COM: PART-III</b>				
<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX. MARKS</b>	<b>MIN MARKS</b>
GROUP-A	PAPER-I	CORPORATE ACCOUNTING	100	66
	PAPER-II	AUDITING	100	
GROUP-B	PAPER-III	MONEY AND FINANCIAL SYSTEM	100	66
	PAPER-IV	INFORMATION TECHNOLOGY & ITS APPLICATIONS IN BUSINESS	100	

<b>ANY ONE OF THE FOLLOWING AREA COMBINATIONS</b>				
GROUP-C1 (Optional)	PAPER-V	FINANCIAL MANAGEMENT	<b>100</b>	<b>66</b>
	PAPER-VI	MANAGEMENT ACCOUNTING	<b>100</b>	
GROUP-C2 (Optional)	PAPER-V	PRINCIPLES OF MARKETING	<b>100</b>	<b>66</b>
	PAPER-VI	INTERNATIONAL MARKETING	<b>100</b>	
GROUP-C3 (Optional)	PAPER-V	FUNDAMENTALS OF INSURANCE	<b>100</b>	<b>66</b>
	PAPER-VI	INDIAN BANKING SYSTEM	<b>100</b>	
GROUP-C4 (Optional)	PAPER-V	INTERNET & WORLD WIDE WEB	<b>100</b>	<b>66</b>
	PAPER-VI	ESSENTIALS OF E- COMMERCE	<b>100</b>	
GROUP-C5 (Optional)	PAPER-V	HUMAN RESOURCE MANAGEMENT	<b>100</b>	<b>66</b>
	PAPER-VI	INDUSTRIAL RELATIONS	<b>100</b>	
GROUP –D		VIVA-VOCE : COMPULSORY	<b>100</b>	<b>33</b>
<b>Total Marks</b>			<b>700</b>	<b>231</b>
<b>B.Com. Part-I</b>			<b>600</b>	<b>198</b>
<b>B.Com. Part-II</b>			<b>700</b>	<b>231</b>
<b>B.Com. Part-III</b>			<b>700</b>	<b>231</b>
<b>Grand Total</b>			<b>2000</b>	<b>660</b>

**BACHELOR OF COMMERCE (B.COM-I)**  
**COURSE INPUT DETAILS**  
**SESSION - 2011-12**

**GROUP-A: PAPER-I BUSINESS COMMUNICATION**

**OBJECTIVE**

The objective of this course is to develop effective business communication skills among the students.

**COURSE INPUTS**

UNIT I Introducing Business Communication: Basic forms of communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis.

UNIT II Self-Development and Communication: Development of positive personal attitudes; SWOT analysis; Vote's model of interdependence; Whole communication.

UNIT III Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barriers); Improving communication. Practices «in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

UNIT IV Principles of Effective Communication

UNIT V Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

UNIT VI Report Writing : Introduction to a proposal, short report and formal report, report preparation. Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

UNIT VII Non-Verbal Aspects of Communicating. Body language: Kinesics, Proxemics, Para language. Effective listening: Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions. Interviewing Skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application. Modern Forms of Communicating : Fax; E-mail; Video conferencing; etc. International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

**Suggested Readings**

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder: Principles of Business Communication; Macmillan Publishing Company, London.
3. Randall E. Magors; Business Communication : Harper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
6. Kaul: Business Communication; Prentice Hall, New Delhi.
7. Kaul: Effective Business Communication: Prentice Hall, New Delhi.
8. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.
9. Senguin J: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
10. Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.

# **GROUP-A: PAPER-II BUSINESS STATISTICS**

## **OBJECTIVE**

The purpose of this paper is to inculcate and analytical ability among the students.

## **COURSE INPUTS**

- UNIT I      **INTRODUCTORY:** Meaning, Scope, Importance and Limitations of Statistics.
- UNIT II      **STATICALLY INVESTIGATION:** Planning of statistical investigation, census and sampling methods Collection of Collection of Primary and Secondary data, Statistical errors and approximation, classification and Tabulation of data, Frequency distribution.
- UNIT III     **DIAGRAMMATIC AND GRAPHIC PRESENTATION:** One Dimensional. Two dimensional Diagrams Histogram, Histogram, Frequency polygon. Frequency curve and give curves. Graphs on Natural and semi- Logarithmic scales Graphic location of mode Median and quartiles.
- UNIT IV     **STATISTICAL AVERAGE:** Arithmetic, geometric and Harmonic means, Mode Median, Qualities and percentiles, Simple and weighted averages. Uses and Limitations of different averages.
- UNIT V      **DISPERSION AND SKEW NESS:** Range Quartile deviation mean, Deviation and their coefficients , Standards deviation coefficient of variation , Skew ness and its coefficients.
- UNIT VI     **CORRELATION:** Kari person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation Rank Difference Method and Concurrent Deviation method .
- UNIT VII    **ANALYSIS OF TIME SERIES:** Component of time Series, calculation of Secular Trend-Moving Average method and method of Least squares.
- UNIT VIII   **INDEX NUMBERS:** Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting fishers ideal index number and tests of Reversibility.
- UNIT IX     **INDIAN STATISTIC:** Census Price, Agriculture and industrial statistics.

## **Suggested Readings**

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Singh, [kaf[;dh ds fl)kUrA
3. K.N. Nagar, [kaf[;dh ds fl)kUrA
4. R.P. Hooda, Statistics for business and Economics.
5. S.P. Gupta, Fundamentals of Statistics.
6. Lewin and Rubin, Statistics for Management.
7. Tondan, Ravi: Business Statistics.

# **GROUP-B: PAPER-III FINANCIAL ACCOUNTING**

## **OBJECTIVE**

To Impart basic accounting knowledge as applicable to business.

## **COURSE INPUTS**

UNIT I Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

UNIT II Accounting Principles: International accounting standards (only outlines); Accounting principles; Accounting standards in India.

UNIT III Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance; Sub division of journal.

UNIT IV Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts.

UNIT V Final accounts; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.

UNIT VI Insolvency accounts- Individual & partnership firm.

UNIT VII Branch Accounts: Dependent branch; Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch;

UNIT VIII Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.

UNIT IX Royalties Accounts.

UNIT X Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm -Admission of a partner; Retirement of a partner; Death of a partner; Amalgamation of partnership firms; Dissolution of a partnership firm -Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.

## **Suggested Readings**

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
2. Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy : Kitab Mahal, Allahabad.
7. Mishra A.K.: Financial Accounts, Sahitya Bhawan Publishers and Distributers.
8. Jha, B.K.: Financial Accounting, Kedar Nath & Ram Nath, Meerut.

## **GROUP-B: PAPER-IV BUSINESS REGULATORY FRAMEWORK**

### **OBJECTIVE**

The objective of this course is to provide a brief idea about the framework of Indian business laws.

### **COURSE INPUTS**

UNIT I Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT III Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

UNIT IV Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

UNIT V The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressal machinery;

UNIT VI Foreign Exchange Management Act 2000: Definitions and main provisions.

### **Suggested Readings**

1. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..
2. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai.
3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
5. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R: Business Law; Galgotia, New Delhi.

# **GROUP-C: PAPER-V BUSINESS ECONOMICS**

## **OBJECTIVE**

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

## **COURSE INPUTS**

UNIT I Introduction: Basic problems of an economy; Working of price mechanism.

UNIT II Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT III Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies; Ridge lines.

UNIT IV Theory of Costs: Short-run and long-run cost curves - traditional and modern approaches.

UNIT V Market Structures: Market structures and business decisions; Objectives of a business firm.

- a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
- b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.
- c. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
- d. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

UNIT VI Factor Pricing-I: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor; Rent -concept; Ricardian and modern theories of rent; Quasi-rent.

UNIT VII Factor Pricing-II: Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.

## **Suggested Readings**

1. John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
4. Koutsoyianni A.: Modern Microeconomics; Macmillan, New Delhi.
5. Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R., and Ferguson G.J.: Business Economics; MacMillan, Hampshire.
9. Ahuja H.L.: Business Economics; S.Chand & Co.,New Delhi.

## **GROUP-C: PAPER-VI BUSINESS ENVIRONMENT**

### **OBJECTIVE**

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

### **COURSE INPUTS**

UNIT I Indian Business Environment: Concept, components, and importance

UNIT II Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT III Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

UNIT IV Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

UNIT V The Current Five Year Plan: Major policies; Resource allocation.

UNIT VI International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Countertrade.

### **Suggested Readings**

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and Society; S. Chand, Delhi.
4. Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand, Delhi.
5. Misra S.K and Puri V.K:Indian Economy; Himalaya Publishing House, New Delhi..
6. Hedge Ian: Environmental Economics; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.