

CH. CHARAN SINGH UNIVERSITY, MEERUT
B.COM SYLLABUS (2018-19 and onwards)

Year : I

CODE NO.	TITLE OF PAPER / COURSE	EXTERNAL MARKS
C-101	BUSINESS COMMUNICATION	100
C-102	BUSINESS STATISTICS	100
C-103	FINANCIAL ACCOUNTING	100
C-104	BUSINESS REGULATORY FRAMEWORK	100
C-105	BUSINESS ECONOMICS	100
C-106	BUSINESS ENVIRONMENT	100
	Total	600

Year: II

CODE NO.	TITLE OF PAPER/COURSE	EXTERNAL MARKS
C- 201	COMPANY LAW	100
C- 202	COST ACCOUNTING	100
C- 203	PRINCIPLES OF BUSINESS MANAGEMENT	100
C-204	INCOME TAX	100
C-205	FUNDAMENTALS OF ENTREPRENEURSHIP	100
C-206	PUBLIC FINANCE	100
	TOTAL	600

CODE NO.	TITLE OF PAPER/COURSE	EXTERNAL MARKS
C-301	CORPORATE ACCOUNTING	100
C-302	AUDITING	100
C-303	PRINCIPLES OF MARKETING	100
C-304	ECONOMIC LAWS	100
C-305	E-COMMERCE	100
C-306	MANAGEMENT ACCOUNTING	100

B.COM. I YEAR
PAPER – I
BUSINESS COMMUNICATION (C-101)

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 process; Effective communication; Theories of communication; Audience analysis; Principles of effective communication

Unit III: Self – Development and Communication: Development of positive personal attitudes; SWOT analysis; Vot's model of interdependence; Whole communication. Corporate communication: Formal and in 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 III: Writing skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance; Persuasive letters; sales letters; collection letters; office memorandum. 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 IV: Non –verbal aspects of communicating: Body language; kinesics proxemics, Para language. Effective listening; Principles of effective listening; Factors affecting listening exercise; oral written and video session
Interviewing skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.

Unit V: 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.

PAPER – II
BUSINESS STATISTICS (C-102)

Objective

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

Unit I: Introduction: Meaning, Scope, Importance and limitation of statistics. Statistical investigation: Planning of statistical investigation, Census data, Statistical errors and approximation, Classification and tabulation of data frequency distribution.

Unit II: Statistical Average: Arithmetic, Geometric and harmonic means, Mode median, Qualities and percentiles, Simple and weighted averages. Uses and limitation of different averages.

Unit III: Dispersion and skewness : Range quartile deviation mean, Deviation and their coefficients, Standards deviation coefficient of variation skewness and its coefficients.

Unit IV: Correlation : Karl parson's coefficient of correlation, Probable error and interpretation of coefficient of correlation rank difference method and concurrent deviation method

Unit V: Analysis of time series: component of time series, Calculation of secular trend-moving average method and method of least squares. Index numbers: Utility of index numbers problems in the construction of index numbers simple and weighted index numbers, base shifting fishers ideal index numbers and tests of reversibility

PAPER - IV
REGULATORY FRAMEWORK (C-104)

PAPER - III
FINANCIAL ACCOUNTING (C-103)

Objective

To impart basic accounting knowledge as applicable to business

Course Inputs:

- Unit I:** Introduction to Accounting standards and IFRS, Human Resource Accounting, Inflation Accounting and Responsibility Accounting Theoretical concept only.
- Unit II:** Insolvency Accounts: Individual & Partnership firm (as per IBC_2016)
- Unit III:** Branch Accounts: Dependent Branch; Debtors system, Stock and debtors system; Final accounts system; Wholesale branch; Independent branch; Foreign branch; Departmental Accounts.
- Unit IV:** 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 services.
- Unit V:** Royalties Accounts : Insurance claims

PAPER – IV
BUSINESS REGULATORY FRAMEWORK (C-104)

Objective

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

Unit I: The Indian Contract Act, 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 contract: Indemnity; Guarantee; Bailment and pledge; Agency.

Unit III: Sale of goods act 1930 : Formation of contracts of sale ; Goods and their classification, Price; Condition, And warranties; Transfer of property in goods; Performance of the contract of sale; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.

Unit IV: The consumer protection Act 1986 : Silent feature definition of consumer; Grievance redressal machinery.

Unit V: Limited liability partnership Act – 2008

PAPER – V
BUSINESS ECONOMICS (C-105)

Objective

This course is meant to acquaint the student with the principles of business economics as are applicable in business

- 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 properties iso-quant; Economic regions and optimum factor combination; Expansion path; Return to scale; Internal and external economics and diseconomies; Ridge lines.
Theory of Costs: Short-run and long-run cost curves- Traditional and modern approaches.
- Unit IV** Market structure : Market structure 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. Monopoly; Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical application.
- Unit V:**
- a. Monopolistic competition: Meaning and characteristic; Price and output Determination under monopolistic competition; Product differentiation; selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
 - b. Oligopoly: Characteristics indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

PAPER – VI
BUSINESS ENVIRONMENT (C-106)

Objective

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

- Unit I:** Indian business environment: Concept, Components, and Importance
- Unit II :** Economic trend (overviews) : Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance, Prices.
- Unit III :** Problems of growth : Unemployment; Poverty; Regional imbalances; Social injustics; Inflation paralled economy; Industrial sickness
- Unit IV:** Role of Government : Monetary and fiscal policy; Industrial policy; Industrial licensing Privatization; Devolution export – import policy; Regulation of foreign investment.
- Unit V:** Niti Aayog : Philosophy, Function and role of niti aayog.