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

### B.COM: PART-I

<table>
<thead>
<tr>
<th>GROUP</th>
<th>PAPER</th>
<th>NAME OF PAPERS</th>
<th>MAX. MARKS</th>
<th>MIN MARKS</th>
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<tbody>
<tr>
<td>GROUP-A</td>
<td>PAPER-I</td>
<td>BUSINESS COMMUNICATION</td>
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<td></td>
<td>PAPER-II</td>
<td>BUSINESS STATISTICS</td>
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<td>GROUP-B</td>
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<td>PAPER-IV</td>
<td>BUSINESS REGULATORY FRAMEWORK</td>
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<td>GROUP-C</td>
<td>PAPER-V</td>
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<td>PAPER-VI</td>
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### B.COM: PART-II

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### B.COM: PART-III

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<td>MONEY AND FINANCIAL SYSTEM</td>
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<td>PAPER-IV</td>
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<td>ANY ONE OF THE FOLLOWING AREA COMBINATIONS</td>
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<td>GROUP-C5 (Optional)</td>
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<td>GROUP-D</td>
<td>VIVA-VOCE : COMPULSORY</td>
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<tbody>
<tr>
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<td>700</td>
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B.Com. Part-I   | 600 | 198 |
B.Com. Part-II  | 700 | 231 |
B.Com. Part-III | 700 | 231 |
Grand Total     | 2000 | 660 |
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 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
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 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, Historigram, 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 SKEWNESS: Range Quartile deviation mean, Deviation and their coefficients, Standards deviation coefficient of variation, Skewness 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 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
2. S.P. Singh, Statistics for Business and Economics.
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 VII 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.
5. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi.
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; Dishonuor 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
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.
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