

आज दिनांक 13.07..2011 को विश्वविद्यालय परिसर में निम्न विषय की पाठ्यक्रम समिति की एक आवश्यक बैठक हुई, जिसमें निम्न प्राध्यापकगण उपस्थित हुए :-

Date :- 13.07.2011

Subject :- Commerce


Committee Place :- Committee Hall

1. Dr. Rajeev Mahotra
2. Dr. Rakesh Kumar
3. Dr. Sanjay Kumar Rastogi
4. Dr. R. K. Agarwal
5. Dr. S. K. Gupta

**NEW SYLLABUS FOR B.COM.
IMPLIMENTED FROM SESSION - 2011-12**

B.Com: PART -I				
<i>Group</i>	<i>Taper</i>	<i>Name of Tapers</i>	<i>Max. Marks</i>	<i>Min Marks</i>
Group-A	Paper-I	Business Communication	100	66
	Paper-II	Business Statistics	100	
Group-B	Paper-III I	Financial Accounting	100	66
	Paper-IV II	Business Regulatory Framework	100	
Group-C	Paper-V I	Business Economics	100	66
	Paper-VI II	Business Environment	100	
Total Marks			600	198
B.Com: PART -II				
<i>(group)</i>	<i>Taper</i>	<i>Name of Tapers</i>	<i>Max. Marks</i>	<i>Min Marks</i>
Group-A	Paper-I	Company Law	100	66
	Paper-II	Cost Accounting	100	
Group-B	Paper-III	Principals of Business Management	100	66
	Paper-IV	Income Tax	100	
Group-C	Paper-V	Fundamentals of Entrepreneurship	100	66
	Paper-VI	Public Finance	100	
Group-D	Paper-VII	Industrial Law	50	33
		Viva- Voce Compulsory	50	
Total Marks			700	231


 (Dr SK Gupta)
 Member Board of Studies


 (Anam)
 Convener Board of Studies
 of Com.)

B.Com: PART -III					
<i>Group</i>	<i>Taper</i>	<i>Name of Takers</i>	<i>Max. Marks</i>	<i>Min Marks</i>	
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 Implications in Business	100		
ANY ONE OF THE FOLLOWING AREA COMBINATIONS					
Group-C1 (Optional)	Paper-V	Financial Management	100	66	
	Paper-VI	Management Accounting	100		
Group-C2 (Optional)	Paper-V	Principal of Marketing	100	66	
	Paper-VI	International Marketing	100		
Group-C3 (Optional)	Paper-V	Fundamentals of Insurance	100	66	
	Paper-VI	Indian Banking System	100		
Group-C4 (Optional)	Paper-V	Internet & World Wide Web	100	66	
	Paper-VI	Essentials of E-Commerce	100		
Group-C5 (Optional)	Paper-V	Human Resource Management	100	66	
	Paper-VI	Industrial Relation	100		
Group-D		Viva-Voce : Compulsory	100	33	
Total Marks			700	231	
			-		
			B.Com.Part-I	600	198
			B.Com.Part-II	700	231
			B.Com.Part-III	700	231
			Grand Total	2000	660

Sunder

A. J. J.

BACHELOR OF COMMERCE (B.COM-I)

COURSE INPUT DETAILS 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 feters 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. Duiek and John S. Fielder: Principles of Business Communication; Macmiltan 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 STATISTICALLY 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, 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 SKEWNESS: Range Quartile deviation mean, Deviation and their coefficients , Standard deviation coefficient of variation , Skewness and its coefficients.
- UNIT VI CORRELATION: Karl Pearson'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 Fisher's index number and tests of Reversibility.
- UNIT IX INDIAN STATISTICS: Census Price, Agriculture and industrial statistics.

Suggested Readings

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Singh, Statistics for Business and Economics
3. K.N. Nagar, Statistics for Business and Economics
4. R.P. Hooda, Statistics for business and Economics.



5. K.L. Gupta, Business Statistics. Navyug Sahitya Aadan Agra.
6. Lewin and Rubtn, Statistics for Management.
7. Ravi Tondan, Business Statistics.
8. Anurag Agarwal, Business Statistics. Kedarnath Ramnath, Meerut
9. S.P. Gupta, Fundamental of Statistics.
10. Raj Kumar, Business Statistics.

A handwritten signature in blue ink, appearing to be 'Sudha', with a long horizontal line underneath.A handwritten signature in black ink, appearing to be 'Anurag', with a horizontal line underneath.

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 and accounting.

UNIT II. Accounting Principles: International Accounting standards (Only outline); Accounting principles; Accounting standards in India.

UNIT III. Departmental Accounts: Methods of keeping departmental Accounts; Allocation of expenses; Inter departmental transactions; Reserve for unrealised profit;.

UNIT IV. Voyage Accounts: Accounts regarding complete voyage; Accounts regarding incomplete voyage.

UNIT V. Insurance Claims: Claims for Loss of Stock; Claim for loss of profit; Claim for loss of fixed Assets.

UNIT VI. Insolvency accounts-Individual & Partnership firm.

UNIT VII. Branch Accounts: Dependent branch; Debtors system; stock and debtor system; final accounting 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 Installment purchase system; after sales service.

UNIT IX. Royalties Accounts.



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 sehal ashok; financial accounting; mayur paper; Noida.
4. Shukla. M.C. Grewal T.S. and Gupta, S.C. advanced accounting; S.Chand & Co. New Delhi.
5. Compendium of statement and slanders of accounting: The Institute of chartered accountants of India, New Delhi.
6. Agarwal A.N., Agarwal K.N.: Higher Sciences of Accountancy : Kitab Mahal, Allahabad.
7. Mishra A.K.: Financial Accounting, Sahitya Bhawan Publishers and distributors.
8. Agarwal, Anurag: Financial Accounting, Kedar Nath Ram Nath, Meerut.
9. Raj kumar: Financial Accounting, Chandra Publication, Naziabad.
10. Gupta S.P.: Financial Accounting, Menakshi Prakashan, Meerut.
11. Garg A.K., Gupta, S.K. : Neelesh Jain Financial Accounting, Swati Prakashan, 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; Disnonuor and discharge of negotiable instrument. UNIT V The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressat 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. Kucha! 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; Galgotta, 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.
- 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 applications.
 - 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
 - Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve,
- UNIT VI Factor Pricing-1: 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-11: 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, Upsey: 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 Hail, 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 fan: Environmental Economics; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.

