

**CH. CHARAN SINGH UNIVERSITY, MEERUT**  
**BACHELOR OF COMMERCE**



**SYLLABUS**  
**(Effective from Academic Year 2018-19 onwards)**

**CH. CHARAN SINGH UNIVERSITY, MEERUT**

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

**Year : I**

<b>CODE NO.</b>	<b>TITLE OF PAPER / COURSE</b>	<b>EXTERNAL MARKS</b>
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
	<b>Total</b>	600

**Year: II**

<b>CODE NO.</b>	<b>TITLE OF PAPER/COURSE</b>	<b>EXTERNAL MARKS</b>
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
	<b>TOTAL</b>	

**Year: III**

<b>CODE NO.</b>	<b>TITLE OF PAPER/COURSE</b>	<b>EXTERNAL MARKS</b>
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 – 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 emerging 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 injustices; 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.

**B.COM. II**  
**PAPER – I**  
**COMPANY LAW (C-201)**

**PROVISIONS OF THE COMPANIES ACT, 2013 AND AMENDMENTS UP TO DATE RELATING**  
**to**

**Unit -1:** Introduction to Companies Act, 2013; Important Definitions; Incorporation of  
(Relevant section 1 to 22) a company and matters incidental thereto

**Unit -2:** Prospectus and Allotment of Securities- Public Offer & Private Placement;  
(Relevant section 23 to 87) Share Capital & Debentures; Acceptance of Deposits by Companies;  
Registration of charges.

**Unit -3:** Management & Administration – Register of Members, Annual Returns,  
(Relevant section 88 to 148) Annual General Meeting, Extra –ordinary General Meeting; Declarations and  
Payment of Dividend ; Accounts and Audit of Companies.

**Unit - 4:** Directors –Appointment & Qualification; Meeting of Board and its powers;  
(Relevant section 149 to 195) Prevention of oppression & Mismanagement.  
&  
(Relevant section 241to 246)

**Unit - 5:** Winding up – Modes of winding up, Winding up by Tribunal, Voluntary winding  
up, (Relevant section 270 to 365) Official Liquidator

**PAPER – II**  
**COST ACCOUNTING (C-202)**

**Objective**

This course exposes the students to the basic concepts and the tools used in cost accounting.

**Course Inputs:**

**Unit I:** Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

**Unit II:** Basics of Material, Labour and Overhead cost:

- a. Concept of Material, Pricing of material issues; Treatment of material losses.
- b. Labour turnover ;Idle time and overtime; Methods of wage payment-time and piece rates;
- c. Classification and departmentalization of overhead, Absorption of overheads; Determination of overhead rates; Machine hour rate.

**Unit III:** Cost Ascertainment: Unit costing; Operating costing.

**Unit IV:** Job, Batch and Contract costing; Process costing including inter-process profit; Joint and By product.

**Unit V:** Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

**PAPER – III**  
**PRINCIPLES OF BUSINESS MANAGEMENT (C-203)**

**Objective**

This course familiarizes the student with the basics of principles of management.

**Course Inputs:**

- Unit I:** Introduction : Concept, nature process and significance of management ; Managerial roles (Mintzberg); An overview of functional areas of management. Development of management thought ; Classical and neo-classical system : Contingency approaches.
- Unit II:** Planning : Concept, process , Types. Decision making- concept and process; Bounded rationality ; Management by objective ; Corporate planning ; Environment analysis and diagnosis ; Strategy formulation.
- Unit III:** Organizing : Concept, nature, process, and significance; Authority and responsibility relationship.
- Unit IV:** Motivating and Leading People at work : Motivation – concept; Theories-Maslow, Herzberg, McGregor, and Lippitt; Financial and non-financial incentives. Leadership – concept and leadership styles; Leadership theories (Trannenbaum and Schmidt.); Likert’s System Management; Communication-nature process, Network and barriers; Effective communication.
- Unit V:** Managerial Control: Concept and process; Effective control system; Techniques of control –traditional and modern.

**PAPER – IV**  
**INCOME TAX (C-204)**

**Objective**

It enables the students to know the basics of Income Tax and its implications.

**Course Inputs:**

**Unit I:** Basis Concept: Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, person; Tax evasion, Avoidance and tax planning.

**Unit II:** Basis of Charge: Scope of total income, Residence and tax liability, Income which does not form part of total income.

**Unit III:** Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, Including provision relating to specific business; Capital gains; Income from other sources.

**Unit IV:** Computation of Tax Liability: Computation of total income and tax liability of an individual Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.

**Unit V:** Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; IT Authorities.

**PAPER – V**  
**FUNDAMENTALS OF ENTREPRENEURSHIP (C-205)**

**Objective**

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

**Course Inputs:**

- Unit I :** Introduction : The entrepreneur ; Definition ; Emergence of entrepreneurial class; Theories of entrepreneurship ; Role of socio-economic environment ; Characteristics of entrepreneur ; Leadership; Risk taking ; Decision-making and business planning.
- Unit II:** Promotion of a Venture: Opportunities analysis; External environmental analysis-economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, And raising of funds; Venture capital sources and documentation required.
- Unit III:** Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories , Social responsibility.
- Unit IV:** Entrepreneurial Development Programmes (EDP): EDP, Their role, Relevance, And achievements; Role of Government in organizing EDPs; Critical evaluation.
- Unit V:** Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, Generation of employment opportunities, Complimenting and supplementing economic growth, Brining stability and balanced regional development of industries; Role in export promotion and import substitution, Forex earning, and augmenting and meeting local demand.

**PAPER – VI**  
**PUBLIC FINANCE (C-206)**

**Objective**

The objective of this course is to provide basic knowledge about various intricacies for Public finance

**Course Inputs:**

- Unit I:** Meaning & Scope of Public Finance Public Finance Vs Private Finance, Principle of Maximum Social Advantage, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing.
- Unit II:** Public Expenditure: Meaning & Nature Wanger's views on increasing state activities Wiseman-peacock hypothesis, Cannons and classification of public expenditure effects on production, Distribution and economic stability.
- Unit III:** Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, Proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, Effect on production & distribution
- Unit IV:** Public Debts: Role and classification of Public debts and methods of their redemption.
- Unit V:** Indian Public Finance: Financial Federalism under constitution, Financial Adjustment in India, Finance Commission, Review of Indian Tax System Budgetary Procedure and Financial Control in India.

**B.COM. III**  
**(PAPER – I)**  
**CORPORATE ACCOUNTING (C-301)**

**Objective**

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

**Course Input**

- Unit I:** Issue of Shares and Debentures: Issue, Forfeiture and re-issue of shares, Redemption of preference shares; Issue and redemption of debentures
- Unit II :** Accounting for special issue : Bonus issue, Employee's stock option plan, Buy back of shares.
- Unit III :** Valuation of goodwill and shares, Underwriting of shares .
- Unit IV:** Final accounts :As per latest format Prescribed under companies Act, 2013.
- Unit V:** Consolidated balance sheet of holding companies with one subsidiary only.



**PAPER – II**  
**AUDITING (C-302)**

**Objective**

This course aims at imparting knowledge about the principal and methods or auditing and their applications .

**Course Inputs**

- Unit I :** Introduction: Meaning and objective of auditing; Types of audit; Audit programme; Audit notebooks; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking; Internal check system; Internal audit and Internal control.
- Unit II:** Audit Procedure: Vouching; Verification of assets and liabilities.
- Unit III:** Audit of companies: Company auditor appointment, Powers, Duties and Liabilities. Removal of auditor as per provision of the companies Act 2013
- Unit IV:** Auditor's report-clean report and qualified report.
- Unit V:** Recent trends in auditing: Nature and significance of cost audit; Tax audit, management audit.

**PAPER – III**  
**PRINCIPLES OF MARKETING (C-303)**

**Objective** The objective of this course is to help students understand the concept of marketing and its applications.

**Course Inputs**

**Unit I.** Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concept: Traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

**Unit II.** Consumer Behavior and market Segmentation: Nature, Scope, And significance of consumer behavior; Market segmentation- concept and importance; Bases for market segmentation.

**Unit III.** Product: Concept of product, Consumer and industrial goods, Product planning and development; Packaging. Role and Functions; Brand name and trade market; After sales service; Product life cycle concept.  
Price : Importance of price in the marketing mix; Factors affecting Price of a product/service; Discounts and rebates.

**Unit IV.** Distributions channels and physical Distribution: Distribution channels- Concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler. Promotion Methods of promotion; Optimum Promotion mix; Advertising media-their relative merits and limitation; Characteristics of an affective advertisement; Personal Selling as a career.

**Unit V.** International Marketing: Nature, Definition and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment –external and inernal.

**Identifying and selecting foreign market:** Foreign market entry mode decisions.

**PAPER – IV**  
**ECONOMIC LAWS (C-304)**

**Objective**      It will provide a basic knowledge of Economic laws to the learners.

**Unit I:**            Securities Laws: SEBI Act, 1992; Depositories Act. 1996.

**Unit II:**            Environmental Laws: The Environment Protection Act, 1986; water (Prevention & control of pollution) Act, 1974, Air (Prevention control of Pollution) Act, 1981; NGT Act, 2010

**Unit III.**            IPR Laws: Trade Mark Act, 1999; Patents 1970 The designs Act 2000; Indications of Goods (Registration & Protection) Act, 1999; copy right Act, 1957

**Unit IV:**            Foreign exchange & Anti-corruption Laws: FEMA 1999; Prevention of Money Laundering Act, 2002.

**Unit V:**            Industrial Laws: Factoreis Act 1948 ; Industrial Disputes Act, 1947.

**PAPER – V**  
**E-COMMERCE (C-305)**

- Objective :** To enable the student to become competent to understand the mechanism for excelling in E Commerce based employment and self-employment opportunities.
- Unit I.** Introduction : Introduction to E commerce and Definition, E-commerce based activities, Goals of E-commerce, Technical components of E-commerce, Functions, Advantages and disadvantages of E-commerce Scope of E-commerce, Electronic commerce Application Framework of E-commerce, Supply chain Management Electronic commerce and Electronic Business.
- Unit II:** Planning on-line Business: Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B, website Design : Websites as market place E-commerce, Pure online vs. brick and click business; Assessing requirements for an online business designing, developing and deploying the system.
- Unit III:** Technology for online-Business: Internet and its Evolution, IT Infrastructure, Middleware Domain names, Contents : Text and integrating E-business applications. component of internet information technology structure, Development of internet, Extranet and their Differences.
- Unit IV:** Operations of E-commerce: online-payment mechanism; Electronic Payment system; Payment Gateways; Visitors to website ; Tools for promoting websites; Risk management options for e-Payment Systems.
- Unit V:** Security and legal Aspects of E-commerce: Threats in E-commerce, Security of clients and Service-Provider, Cyber Laws-Relevant Provisions of information Technology Act 2000, offences, Secure electronic records and digital signatures Penalties and adjudication.

**PAPER – VI**  
**MANAGEMENT ACCOUNTING (C-306)**

**Objective :** To enable the students to understand the practical knowledge of decision making accounting Which is related to the management.

**Unit I:** **Introduction:** Meaning, Nature, Scope and Function of management Accounting; Role of Accounting ;Management Accounting Vs. Financial Accounting ;Tools and Techniques of management Accounting.

**Unit II:** Budgetary Control ; Meaning of Budget, Budgeting and budgetary control; Objectives ,Merits and limitations of budgetary control; Types of budget: Fixed and flexible budget; Zerobard Budget ;Performance budgeting.

**Unit III :** Funds flow and cash flow analysis ; Ratio analysis funds flow analysis and cash flow analysis as per accounting standards; Ratio analysis classification and limitations.

**Unit IV:** Standard costing and analysis of variances: Meaning and nature of standard cost; Advantages and applications ; Steps in standard costing ;Variance analysis-material, Labour, Overhead and sales variances

**Unit V :** Marginal Costing: Concept meaning and nature of marginal cost; Marginal cost as a tool of decisions making ; Marginal costing Vs absorption costing; Break-even analysis; Exploring new markets; Make or buy decisions and shut down decisions.