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

Year : I

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


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
Objective
To import 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
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–quants; 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 indeterminable pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.
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 parallel 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 a company and matters incidental thereto

(Relevant section 1 to 22)

Unit -2: Prospectus and Allotment of Securities- Public Offer & Private Placement;
Share Capital & Debentures; Acceptance of Deposits by Companies;
Registration of charges.

(Relevant section 23 to 87)

Unit -3: Management & Administration – Register of Members, Annual Returns,
Annual General Meeting, Extra –ordinary General Meeting; Declarations and Payment of Dividend ; Accounts and Audit of Companies.

(Relevant section 88 to 148)

Unit - 4: Directors –Appointment & Qualification; Meeting of Board and its powers; Prevention of oppression & Mismanagement.

(Relevant section 149 to 195) &
(Relevant section 241to 246)

Unit - 5: Winding up – Modes of winding up, Winding up by Tribunal, Voluntary winding up, Official Liquidator

(Relevant section 270 to 365)
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.
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 nco-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 Quachi; 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.
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.
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.
Objective
The objective of this course is to provides basic knowledge about various intricacies for Public finance

Course Inputs:


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.
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.
Objective
This course aims at imparting knowledge about the principal and methods of 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.
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.


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 IV: Operations of E-commerce: online payment mechanism; Electronic Payment system; Payment Gateways; Visitors to website; Tools for promoting websites; Risk management option for e-Payment Systems.

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


Unit II: Budgetory Control; Meaning of Budget, Budgeting and budgetory control; Objectives, Merits and limitations of budgetary control; Types of budget: Fixed and flexible budget; Zero 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.