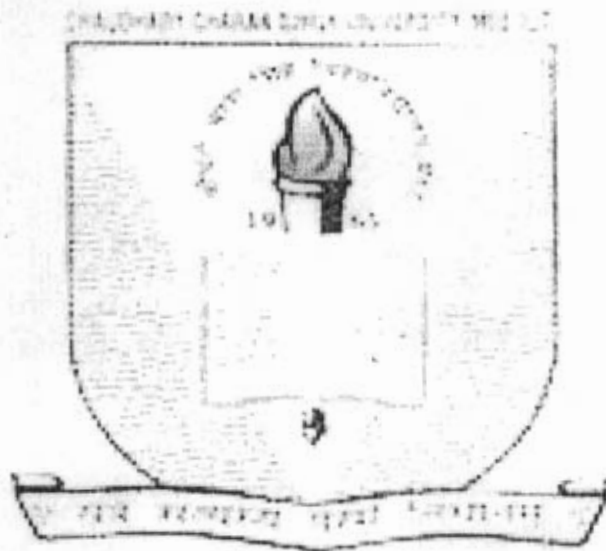


CH. CHARAN SINGH UNIVERSITY, MEERUT
BACHELOR OF COMMERCE



SYLLABUS
(Effective from Academic Year 2018-19 onwards)

CH. CHARAN SINGH UNIVERSITY, MEERUT

SBC
K. V.
A. K. S.

Manoj
A. K.

Dr. K. S.

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	

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Year: III

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

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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 II:** 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.

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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

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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

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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 valid; 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

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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 quants; Economic regions and optimum factor combination; Expansion path; Return to scale; Internal and external economies 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.

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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

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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
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- 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

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Minutes

A Meeting of Board of Studies (Commerce) is held on 04.07.2018 at Committee Room of C.C.S. University, Meerut at 11:00 AM. The following members are present in the meeting.

- | | | |
|---|--------------|--------------------------|
| 1. Dr. S.B. Gupta, | <i>SB</i> | M.M.H college, Ghaziabad |
| 2. Dr. Vinod Kumar Agarwal, | <i>VKA</i> | I.P college, Bulandshahr |
| 3. Dr. R.C Lal, | <i>W</i> | M.M college Modinagar |
| 4. Rakesh Kumar Singhal(Retd. Asso.Professor) | <i>RKS</i> | D.N college Meerut |
| 5. Rakesh Kumar (Retd. Asso.Professor) | <i>RKS</i> | Meerut college Meerut |
| 6. Dr. Sudhir Kumar (Associate Professor) | <i>S</i> | D.N. college Meerut |
| 7. Dr. A.K Agarwal(Associate Professor) | <i>AKA</i> | Meerut college Meerut |
| 8. Dr. Manoj Agarwal (Associate Professor) | <i>Manoj</i> | Meerut college Meerut |

The Meeting unanimously resolved the following.

1. New syllabus of B.Com is approved, which will be effective from the academic session 2018-19
2. Changes in M.Com. Syllabus are approved.
3. Changes in B.Com(Hons.) and M.Com (CBCS) Syllabus for Campus only are approved

- SB* *VKA* *W* *RKS* *AKA* *S* *Manoj*
- ① Yc Seminar —
- ② Yc website —

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 241 to 246)

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

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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.

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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 Quchi; 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.

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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.

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Akshay *SR* *Manoj*

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.

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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.

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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 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.

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PAPER – II
AUDITING (C-302)

Objective :

This course aims at imparting knowledge about the principal and methods of auditing and their applications :

Course Inputs

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|------------------|---|
| 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. |

V; Recent trends in auditing: Nature and significance of cost audit; Tax audit; management audit.

PAPER - III
PRINCIPLES OF MARKETING ~~XXXXXX~~ (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 mark: 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 effective 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 internal.

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

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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; Noise Act, 2010

Unit III: IPR Laws: Trade Mark Act, 1999; Patents 1970 The designs Act 2000; Indication 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: Factories Act 1948; Industrial Disputes Act, 1947.

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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 requirement 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 Difference.
- 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.
- 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.

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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.

S.B.

Dr. K.

Dr. G. A. S.

Dr. R. M.

Dr. S. K.

Dr. P. R.

Dr. S. K.

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