

Syllabi and Courses of study for B.Com (Honors) - 1st year
Effective from academic session-2012

S.No.	Subject Code	Subject Name	Theory		Continuous Assessment	
			Max	Min.	Max	Min
1.	BCH-101	Communicative English	80	32	20	08
2.	BCH -102	Introduction to Accounting	80	32	20	08
3.	BCH -103	Business Economics	80	32	20	08
4.	BCH -104	Business Communication	80	32	20	08
5.	BCH -105	Business Mathematics	80	32	20	08
6.	BCH -106	Principles of Management	80	32	20	08
7.	BCH- 107	Legal Environment of Business	80	32	20	08
8.	BCH- 108	Fundamentals of Computer	80	32	20	08

B. Com Honors 1st Year

Title of the Course: Communicative English

Course No: BCH -101

Course Objectives:

The objective of this course is to enable students acquire reading, writing, comprehension and communicative skills in English with special focus on business correspondence through learner-centred approach and interactive sessions. As such, it becomes imperative to divide a class of 50 students into no less than 3 groups so that the interaction between teacher and taught is facilitated and more space is given to reinforcement of learning for acquiring command over the different aspects of English language.

Course Structure:

Unit I:

- a). Paragraph Writing and reordering Scrambled Paragraphs
- b). Summarizing a Passage
- c). Precis Writing

Unit II:

- a) Reading comprehension: Intensive and Extensive Reading, Skimming and Scanning
- b) Idioms and Phrases
- c) Antonyms and Synonyms
- d) One word substitution

Unit III

- a) Identifying the second (s) of underlined letters in words ((10 words to be given with letters underlined asking students to use a phonetic symbol for the letter (s)
- b) Converting words into phonetic spelling (minimum 10 words to be given in normal spelling)
- c) Identifying and dividing words into syllables (10 words to be given)
- d) Punctuation (short passage containing five missing punctuation marks)

Unit IV

- a) Articles
- b) Direct and indirect speech
- c) Homonyms-homophones and Homograph
- d) Translation of an Urdu/Hindi passage/dialogue into English

Examination pattern:

- Q1 will have three parts. Each part will contain the items mentioned in the syllabus.
For part (a) the candidates will be required to develop one out of three topic sentences into a paragraph of about 250 words
For part (b) the candidates will be given one long passage for summarizing without any question.
For part (c) the candidates will be required to suggest a suitable title to the passage.
- Q2 will have four parts and each part shall contain the items mentioned in the syllabus ;
Part (a) will contain one passage of reasonable length with minimum five questions at the end involving skimming, scanning and intensive reading.
Part (b) will contain 10 idioms and phrases to be used in meaning sentences.
Part (c) will contain 20 words for which the candidates have to write Antonyms and Synonyms.
Part (d) will contain 10 groups of words for which the candidates will provide a single word.
- Q3 will have four parts; each part containing the items mentioned in the syllabus
- Q4 will have three parts based on (a), (b) and (c) of unit IV
- Q5 will have part (d) of Unit IV and will contain a passage/dialogue to be translated into English. Word for word translation will not be accepted.

Suggested Readings

- Comprehend and compose I by Geetha Nagarajan
- Listening and speaking I by V Sasikumar and others
- Idioms in use published by Cambridge University press
- Oxford Dictionary of Phrasal Verbs
- Macmillan Dictionary of Contemporary Phrases and Fables

B. Com Honors 1st Year

Title of the Course: Introduction to Accounting
Course No: BCH -102

Course Objectives:

The basic purpose of this course is to develop an insight of postulates and to develop understanding of the principles and process of accounting.

Course Structure:

Unit I:

Basics of Accounting, Accounting Mechanics (Double Entry System, Classification, Golden Rules, Concepts and Conventions, Indian Accounting Standards); Accounting Process: Journal: Meaning & advantages, Ledger meaning, Posting and Balancing, Trial Balance: objectives, defects, locating errors and preparations of TB, Subdivision of journal-daybook and Bills book.

Unit II:

Trading Account, Profit and Loss Account, Adjustments, Forms of Balance Sheet, Assets and their Classification, Liabilities and their Classification, Uses and Limitations; Rules for determining Capital Expenditure and Revenue Expenditure, Deferred Revenue Expenditure, Capital and Revenue Receipts, Capital and Revenue Profit and Loss

Unit III

Accounting for Non-Profit Organization: Accounting Procedures, Receipts and Payments Accounts, Distinction between Receipts and Payments Accounts, Income and Expenditure Account problems.

Unit IV

Depreciation: Meaning, Determinant Factors, Methods (straight line and diminishing balance) and Significance

Bills of Exchange: Parties to a Bills of Exchange, Types, Promissory Notes, Distinction between Promissory Notes and Bills of Exchange, Dishonour of Bills,

Books Recommended

1. Hanif and Mukherjee, *Modern Accountancy* (Tata McGraw Hill: New Delhi)
2. Bhattacharya's. K. and dearden J.: *Accounting for Management - Text And Cases*, Vikas Publishing House, New Delhi,
3. Jawahar Lal: *Cost Accounting*, Vikas Publishing House, New Delhi.
4. Gupta, R. L. and Ramaswamy: *Advanced Accounting*, Vol.1 & 2, Sultan Chand & Sons, New Delhi

B. Com Honors 1st Year

Title of the Course: Business Economics

Course No: BCH-103

Course Objectives:

To help students to understand the application of basic concepts, analytical tools and theories of economics in business decisions.

Course Structure:

Unit-I:

Economics: Meaning, Nature and Scope; Micro & Macro Economics; Central Problems of an Economy, Economic Systems – Types and Features; Nature and Scope of Business Economics; Decision Process; Fundamental Concepts in Business Decisions, Basic Tools in Economic Analysis.

Unit-II:

Theory of Demand: Meaning, Law of Demand; Types of Demand; Factors affecting Demand; Marginal Utility Analysis and Analysis of Consumer Behaviour: Cardinal and Ordinal Utility Approach; Elasticity of Demand; Measurement of Elasticity of Demand and its Implications in Decision Making Process; Introduction to Demand Forecasting - its Role, Types and Methods.

Unit-III:

Production and Cost Analysis; Meaning of Production; Production Function, Least Cost Combination of Inputs; Factor Productivity and Returns to Scale; Cost Concepts. Traditional and Modern Theory of Cost in Short and Long Run; Economies of scale

Unit-IV:

Market Structure and Pricing Decisions: Price-Output determination under different market structure – perfect and imperfect (monopoly, monopolistic and oligopoly markets) for both long run and short run. Pricing strategies: skimming pricing, penetration pricing, Loss Leader pricing, Pricing of multiple products; Non-price competition.

Books Recommended

1. Dean, Jod: Managerial Economics, New Delhi, Prentice Hall.
2. Haynes, W. W., V. L. Mote and S. Paul(1970): Managerial Economics-Analysis and Cases, Bombay.
3. Truett, C. J. and D. B. Truett(1984): Managerial economics, 2nd ed., Cincinnati, South Western Publication.
4. Dwivedi, D. N.: Managerial Economics, 7th ed., Vikas Publication, 2008.
5. Koustosiannis, A: Modern Micro Economics, 2nd ed., Mc Millan, 1979.

B. Com Honors 1st Year

Title of the Course: Business Communication

Course No: BCH-104

Course Objectives:

To sharpen written and oral communication skills of the students.

Course Structure:

Unit I:

Communication : Meaning, Objectives and Importance; Communication Process, Barriers in Communication ;Essentials of Effective Communication; Verbal and Non-Verbal Communication; Effective Listening; formal & Informal Communication; Ethical Issues in Communication.

Unit II:

Business Messages: Memo Writing, Proposal Writing, Office Orders, Office Circulars; Report Writing: Types and Formats; Persuasive Message Writing.

Public Speaking: Strategies for Oral Presentations, Informative and Persuasive Speaking; Interpersonal Communication: Dyadic, Interviewing, Telephonic Conversation, Dictating.

Unit-III:

Communication Outside the Organization: Agenda, Quotations, Tenders, Business Letters, Complaints and Follow-up Letters; Business & Group; Meetings: Purpose, Types and Responsibility in Business Meetings.

Unit-V:

Job Application Process: Written Job Presentation, Interview and Follow-Up, Use of Visual Aids in Business Communication.

Books Recommended:

1. Hilderbrandth and Murphy: Effective Business Communications, Irwin McGraw Hill, 7th edition,USA.
2. Sinha, K.K.: Business Communication, Galgotia Publishing Company.
3. Pradhan, Homai, et al: Business Communication, Himalaya Publishing House.
4. Paul, Rajendra and Korthalli, J.S.:Business Communication, Sultan Chand & Sons.
5. Chaturvedi and Chaturvedi : Business Communication, Pearson Publishing

B. Com Honors 1st Year

Title of the Course: Business Mathematics

Course No: BCH-105

Course Objectives:

To help students in sharpening their analytical and mathematical skills.

Course Structure:

Unit I:

Functions: Meaning of functions, to find $f(x)$ if x is known, functions used in business and economics, demand functions, supply function, cost function, revenue function, profit function, Newton's divided difference formula for unequal interval to determine the form of a function

Unit II:

Limits & Derivatives: Meaning of limits, meaning of Derivatives, Working rules of derivatives, application of derivatives to business & economics –marginal cost, marginal revenue, maximization & minimization using second order derivative

Unit III:

Matrixs and Determinants: meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixs – problems, transpose and determinant of a square matrix- minor of an element co-factor of an element of a determinants. Problems application of determinants of business problems, adjacent of a square matrix, singular and non singular matrixs – inverse of square matrix – solutions of system of linear equations in two variables using Cramer's rule.

Unit IV:

Mathematics of finance-interest calculation, annuity, present value annuity, present value concept in investment

Books Recommended:

1. Allen, R.G.D: Basic Mathematics, Macmillan, New Delhi
2. Dowling, E.T.: Mathematics for Economics; Schawm Series, McGraw Hill, London
3. Hazarika, P.L.: A text Book of Business Mathematics, S Chand and Co., New Delhi
4. Thukural, J.K.: Mathematics for Business Studies, Mayoor Paperbacks
5. Goel, Ajay and Goel, Aloka: Mathematics and Statistics, Taxmann Allied services (p) Ltd

B. Com Honors 1st Year

Title of the Course: Principles of Management

Course No: BCH -106

Course Objectives:

The objective of this paper is to familiarize the student with basic management concepts and their application in the contemporary business.

Course Structure:

Unit 1:

Concepts of Management: Nature, Meaning, Significance and functions of Management; Principles of Management; Universality of Management; Skills and Roles of Managers in organization; Schools of management thoughts; Managers v/s Entrepreneurs – Managers v/s Leaders.

Unit 2:

Nature and objectives of planning; Steps in planning; types of planning; Strategy and tactics – Implementation of Plans – Resistance to plans – Standards – Budget – Programmes, Management by Objectives (MBO); SWOT; Management by Exception.

Unit 3:

Nature of Organizing, Organizational Structure and Design; Departmentation, line-staff authority and decentralization; Staffing decisions – Authority and Responsibility Relationships – Delegation; Informal Organizations; Decision making: Styles of Decision Making; Conflict.

Unit 4:

Nature of Evaluation Design and Problems; Appraising Techniques; Developing Compensation Plans; Direction; Co-ordination; Quantitative and Qualitative measures of Control; Feed back Management; System and process of Controlling, Control techniques and information technology.

Books Recommended:

1. L.M. Prasad: “*Management Process & Organisation Behaviour*” S. Chand & Sons
2. Koontz, Weihrich & Aryasri, *Principles of Management*, TMH, New Delhi, 2004
3. Heinz Weihrich, Harold Koontz: *Management A Global Perspective*, 10/e, Tata McGraw Hill, 2002
4. J.S.Chandan, *Management Concepts and Strategies*, Vikas Publishing House, 2002.
5. Stephen P. Robbins and David A. Decenzo, *Fundamentals of Management*, Pearson Education, Third Edition,

B. Com Honors 1st Year

Title of the Course: Legal Environment of Business

Course No: BCH -107

Course Objectives:

The objective of the course is to enable students to understand the legal framework of Business.

Course Structure:

UNIT - I

The Indian Contract Act 1872:

Essential of a valid contract, Void Agreements, Formation of a contract, performance of contracts, breach of contract and its remedies, Quasi contracts.

The Sale of Goods Act 1930:

Sales contract, transfer of title and risk of loss, warranties in sales contract, performance of sales contracts, conditional sales and rights of an unpaid seller.

Unit II

Negotiable instruments Act 1881:

Nature and requisites of negotiable instruments, transfer of negotiable instruments and liability of parties, enforcement of secondary liability, holder in due course, special rules for cheques and drafts, discharge of negotiable instruments.

Agency

Nature of agency – How created, Agent's authority and liability of principal and third party: Rights and duties of principal, agents and Third party, liability of principal or agents torts, termination of agency.

UNIT – III

COMPANY LAW

Major principles – Nature and types of companies, Formation, Memorandum and Articles of Association, Prospectus, Power, duties and liabilities of Directors, winding up of companies, Corporate Governance.

UNIT – IV

INDUSTRIAL LAW

An Overview of Factories Act, Payment of Wages Act, Payment of Bonus Act, Minimum Wages Act, Industrial Disputes Act.

Books Recommended:

1. Aggarwal, S. K., Singhal, K., *Business Laws*, Galgotia Publications, New Delhi, 2004.
2. Datey, V. S., *Business and Corporate Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
3. Gulshan, S. S., *Business Law*, New Age International Publication, New Delhi.
4. Kapoor, N. D., *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi, 2004.
5. Kuchhal and Prakash, *Business Legislation for Management*, Vikas Publishing House Pvt. Ltd., New Delhi, 2007.

B. Com Honors 1st Year

Title of the Course: Fundamentals of Computer

Course No: BCH -108

Course Objectives:

The objective of the course is to make the students understand the basics of computer and its applications.

Course Structure:

Unit-I:

Introduction to Computer, Types (Analog, Digital and Hybrid); Characteristics of Computers; Evolution of Computers (History, Generation), Basic Components of a Computer, Their Functions and Inter-relation; RAM, ROM; Computer Hardware and Software; Computer Languages; Types of Computer Systems: Personal-Micro, Mini, Main frame and Super Computer.

Unit-II:

Data Representation: Number Systems (Binary, Octal and Hexadecimal) and Their Inter-Conversions; Binary Arithmetic; Internal Data Representation; Organization of Memories; Representation of Number (Fixed-point and Floating-Point); Representation of Alphanumeric Character Codes.

Unit-III:

Data Storage: Primary Storage; Secondary Storage; Input and Output Devices. Concept of Data Communication and Network Topology
Operating System: Introduction to Operating System; Types of Operating Systems. Word Processor: Meaning and Applications.

Unit IV:

Windows: Basic Functionality; MS Office: MS Word, MS Excel, MS PowerPoint, Internet: Usage and Applications.

Books Recommended:

1. Sinha , P. K.: Computer Fundamentals, 3rd ed., BPB Publications, New Delhi.
2. Raman Raja: Fundamentals of Computer, Prentice Hall of India, New Delhi, 2007.
3. Jaiswal, S.: Computer science Question Bank Bible, Galgotia Publishers, New Delhi, 1997.
4. Dhunna Mukesh, Dixit J.B.: Information Technology in Business Management, University Science Press New Delhi (An imprint of Laxmi Publications, New Delhi), 2010
5. Douglas, E. Comer: Computer Network and Internet, Pearson Education, New Delhi