

B.COM SYLLABUS

Semester – I		Credits	Total Marks
BCM - 101	Fundamentals of Accounting	4	100
BCM - 102	Managerial Economics	4	100
BCM - 103	Principles of Management	4	100
BCM - 104	Computer Fundamentals	4	100
Total		16	400

Semester - II		Credits	Total Marks
BCM - 201	Business Communication	4	100
BCM - 202	Cost Accounting	4	100
BCM - 203	Quantitative Analysis	4	100
BCM - 204	Business Organisation & Environment	4	100
Total		16	400

Semester - III		Credit	Total Marks
BCM - 301	Business Law	4	100
BCM - 302	Industrial Law	4	100
BCM - 303	Indian Economy	4	100
BCM - 304	Environmental Studies	4	100
Total		16	400

Semester - IV		Credit	Total Marks
BCM - 401	Financial Management	4	100
BCM - 402	Auditing	4	100
BCM - 403	Company Law	4	100
BCM - 404	Human Resource Management	4	100
Total		16	400

Semester - V		Credit	Total Marks
BCM – 501	Marketing Management	4	100
BCM – 502	E-Commerce	4	100
BCM – 503	Element of Taxes	4	100
BCM – 504	Your Laws Your Rights	4	100
Total		16	400

Semester – VI		Credit	Total Marks
BCM - 601	Goods & Service Tax GST	4	100
BCM – 602	Business Ethics and Corporates Social Responsibility	4	100
BCM – 603	Entrepreneurship Development	4	100
BCM – 604	General Psychology	4	100
BCM – 605	Project		
Total		16	400

BCM – 101
FUNDAMENTALS OF ACCOUNTING

- UNIT – I** Accounting, Origin and Growth of Accounting, Objective of Accounting, Importance of Accounting, Limitations of Accounting, Methods of Accounting, Types of Accounting, Personal Accounts, Real Accounts, Nominal Accounts, Branches of Accounting, Principles of Accounting, Concepts, Bases of Accounting, Accounting Terminology, Accounting Equation,
- UNIT – II** Advantages of Journal, Sub-Division of Journal, Ledger, Ruling of Ledger Account, Sub-Division of Ledger, Distinction Between Journal and ledger, Steps in Posting from Journal to Ledger, Subsidiary Books, Kinds of Subsidiary Books, Journal Proper, Cash Book, Basic Document for Subsidiary Books, Advantage of Subsidiary Books, Imprest System, Imprest System, Discounts,
- UNIT – III** Trial Balance, Objectives of Trial Balance, Features of Trial Balances, Limitations of Trial balance, Methods of Preparing Trial Balance, Errors, Manufacturing Accounts, Items in manufacturing Account, Debit Side Items,
- UNIT – IV** Trading Account, Preparation of Trading Account, Closing Entries Relating to Trading Account, Profit and Loss Account, Preparation of Profit and Loss Account, Balance Sheet, Classification of Assets and Liabilities, Assets, Liabilities, Adjustments,
- UNIT – V** Nature of Management Accounting, Functions of Management Accounting, Scope of Management Accounting, Ratio Analysis, Precautions in using Ratio Analysis, Types of Ratio Analysis, Importance of Ratio Analysis, Cash Flow Statement, Funds Flow Statement, Funds Flow Statement vs. Cash Flow Statement,

BCM-102
MANAGERIAL ECONOMICS

UNIT – I Basic Concept of Economics and Demand Analysis

Nature of Managerial (Micro and Macro) Economics. Micro Vs Macro Economics, Determinants of Demand, Income Elasticity, Cross Elasticity. Demand for casting and its significance.

UNIT – II Consumer Behaviour: Utility Approach: Marginalism, Equip-Marginalism, Diminishing Marginalism. Indifference Curve and Consumer Equilibrium with indifference curve applications.

UNIT – III Production and Cost Analysis

Production Function with one variable input-Short Run analysis. Production Function with two variable input- Long Run analysis. ISO Cost and ISO Quants. Various cost Concepts, Short Run and Long Run Cost Function. Break Even Analysis.

UNIT – IV Market Structure and Price and Output Determination

Price and Output Determination in different market: - Various forms of Market Perfect Competition, Price Determination in these markets. Long Run Equilibrium of Firms in Different Market. Oligopoly and its price determination.

UNIT – V Concepts of Macro Economics and National Income Analysis

Development and scope of Macro Economics, Definition, Concepts of National Income- Gross Domestic Product, Net National Product and Per Capita Income. National Income Circular flow of Income. Meaning of Inflation. Types of Inflation, Cause and Control of Inflation.

BCM - 103
PRINCIPLES OF MANAGEMENT

- UNIT – I** Brief History, Characteristics, Functions, Different Approaches to Management, Difference between System Approach and Contingency approach, Administration and Management, The Manager.
- UNIT – II** Steps in Planning Process, Methods, Advantages, Disadvantages, Guidelines for Setting Effective Objectives, Characteristics of Decision, Making, Characteristics of Effective Decision Problems in Decision Making.
- UNIT – III** Informal Organisation theories of Organisation, Neo-Classical Theory, Motivation Theory, Organisation Charts and Manuals, Delegation of Authority, Decentralisation, Span of Management.
- UNIT – IV** Performance Appraisal, Various Methods used for Performance Appraisal, Training and Development, Analysis and Evaluation, Methods for Job Evaluation.
- UNIT – V** **Direction, Motivation, Leadership and Communication:** - Direction, Principles, Theories, Theory X, Maslow's Hierarchy of Needs, Motivational Factors, Maintenance Factors, Motivational Techniques, Requirements of a Sound Motivational System, Types of Communication.

BCM – 104
COMPUTER FUNDAMENTALS

- UNIT – I** Classification, Definitions, Primary Memory, Output Devices, Audio Output Devices (Soft Copy) , Hardcopy Devices (print and film) , Data Storage, Optical Disks, Removable Hard Drives , Smart Cards, Optical Cards.
- UNIT - II** Hardware, Motherboard, Machine Language, Assembly Language, High Level Language, Natural Languages, BIOS, Operating System (OS), Transmission Technology, OSI Reference Model, TCP/IP Protocol, Network Topologies, Types of Networks.
- UNIT - III** Architecture of Computer system, The Control Unit (CU), The Immediate Access Store (IAS), Operations on the file, File Organisation, Relative File, Indexed Files, Data Capture Forms, Data Capture Forms, Verification, Editing and Checking.
- UNIT - IV** Operating System, Operating System as User Interface, Components of MS-DOS, External Commands, UNIX, EDIT etc., Time Sharing Systems, Multiprogramming, Spooling, Time Sharing, Interactive, Real time system, Distributed.
- UNIT - V** IP Address, Domain Name Service, Packet Switching, Understanding Potential Threats, Functioning of the WWW, Web page, URL, Using the WWW, Web Browser, Search Techniques, Advance Application: Emergence of Web 2.0.

BCM – 201
BUSINESS COMMUNICATION

UNIT - I INTRODUCTION :- Nature and Scope of Business Communication, Principles of Effective Communication (7Cs of communication), Process of Communication, Barriers to Communication and ways to overcome them.

UNIT – II ORAL COMMUNICATION:- Listening: Process of Listening, Types of Listening, Barriers to Listening Making Effective Presentations: Elements of a Presentation, Format of a good Presentation, Preparation of Visual aids, handouts and feedback forms. Meetings: Purpose of Meetings, Types of Meetings, Conducting Meetings.

UNIT – III WRITTEN COMMUNICATION :- Types, Structures and Layout of Business Letters, Writing E-mails, Memorandums, Notices and Circular. Reports: Essentials of Good Reports, Types of Reports, Report writing process.

UNIT – IV NON-VERBAL COMMUNICATION :-Importance of Non-Verbal communication, Classification of Non –Verbal Communication: Kinesics, Proxemics, Time language, Paralanguage, Sign language.

UNIT - V GROUP DISCUSSIONS :-(Do's and Don'ts, Guidelines to succeed in a G.D).

- Extempore.
- Debates

BCM -202
COST ACCOUNTING

- UNIT – I** Meaning, Scope, objectives of Cost Accounting & Management Accounting, Financial Accounting Vs. Cost Accounting Vs. Management Accounting. Advantages & Limitations of Cost & Management Accounting, Elements of Cost, Cost Sheet, cost concepts, cost classification.
- UNIT – II** **Total cost and marginal cost:** Cost-Volume-Profit Analysis, relevant costing for decision-making.
- UNIT – III** **Budgetary control:** Meaning of budget, budgetary control: Objectives, uses Types of Budget – functional, fixed and variable budget.
- UNIT – IV** Standard costing and Variance Analysis, Advantages and Disadvantages of Standard Costing, Analysis of Variance: Material, Labour.
- UNIT – V** **Analysis of financial statement-**Ratio Analysis, Funds Flow Statement and Cash Flow Statement.

BCM -203
QUANTITATIVE ANALYSIS

- UNIT – I** Row Matrix, Zero or Null Matrix, Operations on Matrices, Addition of Matrices, Subtraction of Matrices, Solving Three Simultaneous Equations, Properties of Determinants, Truth Value, Truth Table, Compound Statements, Negation, conjunction, Biconditional, Contradiction, Laws of Algebra, Complement Law, Distributive Law.
- UNIT – II** Representation of set, Rule Method, Commutative Law, De Morgan's Law, Geometric Progression Formulae for Geometric Progression. **Time Series:** Concept, Additive and Multiplicative models, components of time series, Trend analysis: Least Square method – linear and Non – linear equations, Applications in business decision-making. **Index Numbers:** Meaning, Types of Index Number, Uses of Index Numbers, Construction of Price, Quantity and Volume Indices: - Fixed Base and Chain Base Methods.
- UNIT – III** Definitions, Probability, Multiplication Rule, Basic Calculation, Fundamental Principles of Counting, Permutation, basic Forms of Permutations, Combination, Basic forms of Combination, Basic Manipulation on Permutation and Combinations.
- UNIT – IV** Definition of Interpolation, Application, Need and Importance of Interpolation, Methods of Interpolation, Profit and Loss, Formulae, Interest,
- UNIT – V** Relation, Domain and Range of a Relation, Break Even Analysis, Applications of Statistics, Limitations of Statistics, Objectives and characteristics of Classification, Frequency Distribution, Ungrouped Frequency Distribution, Continuous of Grouped Frequency Distribution, Cumulative Frequency distribution.

BUSINESS ORGANISATION AND ENVIRONMENT

- UNIT I BUSINESS ORGANIZATION:** Concept, nature and scope of business, business objectives, distinction between business, commerce and trade; Forms of business organization –Sole proprietorship, partnership, joint stock company, joint Hindu family; types of company-cooperative societies; multinational corporations.
- UNIT II BUSINESS COMBINATIONS & ASSOCIATIONS:** Concept and causes of business combinations between government and business; Types and forms of combinations; chambers of commerce and industries in India – FICCI, CII Association, ASSOCHAM, AIMO etc..
- UNIT – III** Definition of Business, characteristics, components, Purpose, Influences and Analysis, Relationships between organisation and its environment, Internal Analysis of the Organisation/Company, External environment, Economic Environment, Socio-cultural Environment, Natural environment, technological Environment, Strategy at different levels of Business, nature of Business Policy, Classification, National Objectives, Global Objectives,
- UNIT – IV** Introduction, Need for Strategic Management, Process, Benefits, Limitation, Strategies and their role , Role, Reasons behind Failure, Corporate Strategy, Planning, Need for Corporate Management, Components, functions, Significance, Limitations, concept and Meaning of corporate Policy, Features, Scope , Importance, Management Levels, Board of directors, Subcommittee, chief Responsibilities and Skills of top Management, chief Executive Officer (CEO).
- UNIT – V** Introduction, Strategic Planning Process, SWOT Analysis, Matrix, Activating Strategy, Strategy Formulation vs. Strategy Implementation, Steps in Implementation of a Strategy, Issues in Strategy Implementation, Importance of Organisational Structure, Other Important Strategies, BCG Matrix, G.E. Multi Factorial Analysis, Factors Affecting Market Attractiveness, PEST Analysis, Characteristics of Social Responsibility, Components and Areas, Arguments, Importance of Business Ethics, Social Responsibility for Economic Growth, Outcomes of Social Responsibility, Social Audit, Need for Social Audit, Types of social Audit, Uses.