

B.COM. (CBCS) SEM -1

Sr. No.	Type	Name of the Subject
1	Core	English Language - 1
2	Core	Principles of Micro Economics - 1
3	Core	Financial Accounting - 1
4	Core	Business Organisation & Management - 1
5	Core	Company Law - 1
6	DSE-1	Personal Selling and Salesmanship - 1
7	DSE-2	Entrepreneurship - 1
		Computer Application in Business
8	Elective	Accounting - 1
		Computer Science - 1

B.COM. SEMESTER - 1

1 **Core** **English Language - 1**

Unit	Content
1	Name of the text: English in Practice - 1, Aravind R. Nair et. al., Cambridge University Press. 2016 (Unit 1 to 5 of the reading section)
2	Grammar: 1. Parts of Speech 2. Auxiliaries and Modals
3	Vocabulary 1. Synonyms/Antonyms/One word substitution
4	Composition/Comprehension Short dialogues on: 1) Guided Dialogue Writing 2) Unguided Dialogue Writing (5+5=10) Describing a place, person, thing or situation

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2 Core Principles of Micro Economics - 1

Unit	Content
1	BUSINESS ECONOMICS: <ul style="list-style-type: none">- Definitions, nature and scope, business economics and economics theories.- Types of business decisions.- Basic concepts of Economics- Incremental concept- Concept of Equi-Marginal- Discounting Principle- Utility of above concepts in decision making
2	CONCEPT OF ELASTICITY: Definition, Factors, Importance and types of price elasticity, concept and types of Income and cross elasticity of demand, use of concept of elasticity in business decision
3	PRODUCTION ANALYSIS: <ul style="list-style-type: none">- Concept, Nature, and types, of production function, laws of variable proportion- Economies of scale Iso-quant curve, Iso-cost curve, optimum input combination,- Marginal productivity theory of Distribution
4	PRODUCTION COST ANALYSIS: Significance of production cost analysis, Concept of real cost, opportunity cost and monetary cost, cost output relationship with reference to time perspective, use of cost analysis in business decisions

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3	Core	Financial Accounting - 1
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Unit	Content
1	<p>ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS:</p> <ul style="list-style-type: none"> - Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Accounting procedure for amalgamation as per point raised <div style="margin-left: 40px;">[A] In the books of Transfer or firm [B] In the books of Transfer or firm</div> - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] - Practical Questions
2	<p>CONSIGNMENT ACCOUNTS</p> <ul style="list-style-type: none"> - Introduction- - Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee - Practical Questions
3	<p>JOINT VENTURE ACCOUNTS</p> <ul style="list-style-type: none"> - Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting <div style="margin-left: 40px;">[A] Recording Joint Venture transactions by only one partner</div> <div style="margin-left: 40px;">[B] Recording Joint Venture transactions by all partner</div> <div style="margin-left: 40px;">[C] Joint Venture for goods sending on consignment</div>
	<ul style="list-style-type: none"> [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - Practical Questions

4

ACCOUNTS OF JOINT LIFE POLICY

- Introduction-Meaning
- Accounting Treatment of premium paid by the firm:
 - [A] When premium is considered as Revenue expenditure
 - [B] When premium is considered as Capital expenditure
 - [C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C
 - [D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C
- All partners' Individual policy and Joint Life Policy [Joint and Several policies]
- Amount payable to successor of deceased partner
- Practical Questions

B.COM. SEMESTER - 1

4 Core Business Organisation & Management - 1

Unit	Content
1	EMERGING OPPORTUNITIES IN INDIAN BUSINESS <ul style="list-style-type: none">- Introduction- Manufacturing and Service sectors: Meaning and Explanation- Brief concepts of Emerging opportunities in business:<ol style="list-style-type: none">1) Technological innovations2) Skill development3) 'Make in India' Movement4) Social Responsibility and Ethics5) Franchising6) Outsourcing7) E-commerce
2	MANAGEMENT <ul style="list-style-type: none">- Introduction- Meaning and Nature- Aims and objectives- Scope and Functions-Process- Importance of Management- Management Process and universality of principles- Brief concept of area of management
3	PLANNING <ul style="list-style-type: none">- Introduction- Meaning and Nature- Aims-Objectives and Importance- Strategies formulation- Policies and planning premises- Planning Procedure- Benefits -Limitations and pre-requisites of planning
4	ORGANIZATION <ul style="list-style-type: none">- Introduction- Meaning and Nature- Purpose of organizing- Importance of organizing- Basic considerations for organizing- Basic Departmentalization- Line & Staff authority- Functional-Project-Matrix And Network- Centralization & Decentralization

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5 **Core** **Company Law - 1**

Unit	Content
1	INTRODUCTION TO THE COMPANIES ACT-2013: <ul style="list-style-type: none">- Introduction, Meaning and Characteristics (nature)- Main New Provisions of Companies ACT-2013- Brief history of Company Law- Kinds of companies with one man and nonprofit company- Incorporation of company- Conversion of private company into public company- Social responsibilities of the company
2	STRATEGY OF COMPANY FORMATION Legal guidelines of formation of the company): <ul style="list-style-type: none">- Memorandum of association- Doctrine of Ultra Vires- Articles of Association- Doctrine of Indoor Management- Doctrine of constructive notice- Table - A- Prospectus, Red herring prospectus and Self prospectus- Public offer and Private placement- Online filling of documents
3	DEVELOPMENT OF COMPANY LAW ADMINISTRATION: <ul style="list-style-type: none">- Introduction- Ministry of company affairs- Security Exchange Board of India (SEBI)- Registrar of the Companies- The High Court & Tribunal- National Company Law Tribunal (NCLT)
4	PROVISIONS OF COMPANY LAW - 2013 REGARDING DIVIDEND AND INTEREST:

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| | <ul style="list-style-type: none">- Introduction and Provisions of determination of the divisible profit and dividend- Unpaid and unclaimed dividends- Interim dividend and final dividend- Payment of dividend from capital- Role of Stock Exchange in modern economy<ul style="list-style-type: none">➤ Meaning and Nature of the Stock Exchange➤ Importance of the Stock Exchange➤ Listing of Securities - Meaning & Advantages |
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B.COM. SEMESTER - 1

6 **DSE -**
1 **Personal Selling and Salesmanship - 1**

Unit	Content
1	INTRODUCTION TO PERSONAL SELLING <ul style="list-style-type: none">- Introduction-Meaning and Nature- Importance - Role and Significance of personal selling- Mythology [Legends-Tradition-Theory] of selling- Characteristics of a good salesperson- Types of salespersons- Brief concept of Buying motives and their uses in personal selling- Personal selling and Advertising- Types of selling situations- Advantages and Limitations
2	CONCEPT OF SALESMANSHIP <ul style="list-style-type: none">- Introduction- Evolution of the concept- Meaning and definition- Features of good salesmanship- Ethical aspects of Selling- Scope and functions- Importance and Utility- Salesmanship: As an art or As a science or As a profession- Counter salesmanship and Creative salesmanship
3	SELLING PROCESS <ul style="list-style-type: none">- Introduction-Meaning- Psychology of Salesmanship- Attracting-Attending-Approaching- Welcoming prospects: Sales talk and awakening interest- Creating desire and Securing action
	<ul style="list-style-type: none">- Prospecting and qualifying- The approach to overcome objections- Closing the sale Services after sales (Post sale activities)

4

SALES PROMOTION

- Introduction-Meaning and Concepts
- Significance and Importance
- Forms of Sales Promotion
- Sales Promotion Programme
- Sales promotion of industrial products and services
- Mechanisms for good sales promotion
- Sales promotion strategy

B.COM. SEMESTER - 1

7 DSE - 2 Entrepreneurship - 1

Unit	Content
1	INTRODUCTION: Meaning, definitions and features of entrepreneur-Basic function with reference to leadership-Innovation-Risk- Bearing. Emergence of Entrepreneurial class origin and progress of entrepreneur in India problems of inadequate growth causes and remedial suggestions.
2	PRINCIPLES OF ENTREPRENEURSHIP: Principles of Entrepreneurship's behavior-concept of innovation-achievement motivation-imbalance creating propensity
3	ENTREPRENEURSHIP: Meaning and definitions of Entrepreneurship, features & factors of Entrepreneurship, Theories of Entrepreneurship- Economic and Psychological Theories.
4	SOCIAL RESPONSIBILITIES AND ACCOUNTABILITY Social responsibilities and Accountability Towards various group of society.

B.COM. SEMESTER - 1

7	DSE - 1	Computer Application in Business
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Unit No. 1 to 4 - Theory of 70 Marks and Unit No. 5 - Practical of 30 Marks

Unit	Content
1	<p>COMPUTER BASICS: Definition of computer, Block Diagram Of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer</p> <ul style="list-style-type: none"> - Types of Memory: RAM, ROM, PROM, EPROM, EEPROM - Storages Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive
2	<p>INPUT & OUTPUT DEVICES:</p> <ul style="list-style-type: none"> - Input Devices: Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen - Output Devices: <ul style="list-style-type: none"> ➤ Visual Display Unit: CRT, LCD ➤ Printers: Impact (Daisy Wheel, Dot Matrix printer), Non Impact (Drum, Ink-Jet, Laser)
3	<p>NUMBER SYSTEMS AND CODES:</p> <ul style="list-style-type: none"> - Conversions - Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion of only Integer numbers between number systems)
4	<p>INTERNET BASICS:</p> <ul style="list-style-type: none"> - Internet Concept - Internet Services: E - Mail, Chatting, Conferencing , Internet Telephony - Internet Connection Methods: Dial Up Connection, Leased Line Connection - Addressing: IP Addressing , DNS - Overview: FTP, WWW, Web, Browser
5	<p>PRACTICAL:</p> <ul style="list-style-type: none"> - MS WORD: Editing, Font formatting, Paragraph formatting, Page setups and printing document - MS EXCEL: Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(),if(), or(), and(), not(), date(), now(), time())

B.COM. SEMESTER - 1

8

Elective - 1 Accounting - 1

Unit	Content
1	<p>ACCOUNTS OF PROFESSIONAL PERSONS</p> <ul style="list-style-type: none"> - Introduction-Meaning - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - Practical Questions relating to Professional Persons such as, <ul style="list-style-type: none"> ➤ Solicitors ➤ Chartered Accountants ➤ Doctors and Medical Practitioners ➤ Architectures ➤ Engineers ➤ Consultants ➤ Advocates-Lawyers
2	<p>HIRE PURCHASE ACCOUNTS</p> <ul style="list-style-type: none"> - Introduction and Meaning - Difference between Installment system and Hire Purchase system - Hire Purchase Agreement - Accounting treatments under Hire Purchase system - Practical Questions
3	<p>CAPITAL-REVENUE TRANSACTIONS AND REPLACEMENT ACCOUNT</p> <ul style="list-style-type: none"> - Introduction-Meaning of Capital-Revenue transactions - Classification of transactions with Examples - Meaning of Replacement and its' Examples - Replacement expenditures - Classification and Allocation of Replacement expenditures : Revenue-Capital - Accounting Treatments : Journal ledger entry and Accounts - Practical Questions

4

INVENTORY VALUATION:

- Introduction-Meaning of Inventory and Inventory Valuation
- Objectives of Inventory Valuation
- Main valuation points of Indian Accounting Standard -2 [Revised]
- Methods of Inventory Valuation[including Stock statement]
 - [A]Specific Identification method
 - [B]FIFO
 - [C]LIFO
 - [D]HIFO
 - [E] Base Stock method
 - [F] Weighted Average Price method
- Practical Questions

B.COM. SEMESTER - 1

8

Elective - 2

Business Management - 1
[Personnel Management-PM]

Unit	Content
1	INTRODUCTION TO PERSONNEL MANAGEMENT-PM <ul style="list-style-type: none">- Introduction-Meaning and Concept- Importance- Scope and Functions- Guiding principles of PM- PM Organization-department- Personnel Manager:<ul style="list-style-type: none">➤ Qualification and Qualities➤ Duties and Role
2	MANPOWER SEARCH- RECRUITMENT AND ADMINISTRATION <ul style="list-style-type: none">- Introduction-Meaning and Concept- Attracting- Recruitment- Selection- Placement and Induction- Transfer and Promotion- Demotion and Dismissal-Retrenchment
3	CAREER AND SUCCESSION PLANNING <ul style="list-style-type: none">- Introduction-- Meaning of Career and Succession Planning- Job Analysis- Job Description- Job Evaluation- Performance Appraisal
4	TRAINING: <ul style="list-style-type: none">- Introduction

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| | <ul style="list-style-type: none">- Training-Meaning and Nature- Aims and Objectives of Training- Importance - Advantages of Training- Types of Training- Methods of Training- Training Evaluation- Limitations and Guiding suggestions for effective Training- Potential evaluation |
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B.COM. SEMESTER - 1

8	Elective - 4	Computer Science - 1(Programming Methodology Using C Language)
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Unit No. 1 to 4 -> Theory of 70 Marks Unit No. 5 -> Practical of 30 Marks

Unit	Content
1	PROGRAMMING DEVELOPMENT TOOLS: Flowchart & Algorithm
2	C LANGUAGE BASICS: Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, shorthand assignment, increment/decrement)], Expressions and it's evaluation, Data types
3	CONSOLE INPUT/OUTPUT: <ul style="list-style-type: none">- I/O Library Functions: printf(), scanf(), getchar(), getch(), getche(), putchar(), putch(), gets(), puts()- Format Specifiers: %c, %s, %d, %ld, %f, %lf, %u,- Backslash Codes : \ a , \ b ,\ f ,\ n ,\ r ,\ t ,\ v ,\ ' , \ " , \ ? , \ \ , \ 0
4	CONTROL STATEMENT: Decision Statements: if ... else, Looping Statements: for, while, do ... while
5	PRACTICAL: <ul style="list-style-type: none">- Programming Algorithm, FlowChart And Programming Exercise- Exercise Using Unit 1 To 4. (In C Language)

