Structure of B.Com.First Year for I-Semester
(With effect From June-2009)
B.Com F.Y
Semester -I

English (Compulsory)
Second Language

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OR

UGC (Vocational Course)
Structure of B.Com. First Year for II-Semester
(With effect From Oct-2009)
B.Com F.Y
Semester-II

English (Compulsory)
Second Language

B.C.2- VI Business Accounting (Account Boards)
B.C.2- VII Business Math & Statistics (Account Boards)
B.C.2- VIII Company Law (M.Law Boards)
B.C.2- IX Business Economics (Busi,Eco Boards)
B.C.2- X Tally (Busi,Stu.Boards)

OR

UGC (Vocational Course)
Objectives

To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transactions.

Unit I Introduction


Unit II Rectification of Errors

Meaning, need, procedure, types of errors. Errors before preparing trial balance, after preparing trial balance, after preparing final Accounts and their rectification.

Unit III Bank Reconciliation Statement

Meaning, importance and need, cause of difference between cash book and pass book, preparation of all types of BRS.
Unit IV Final Accounts of Sole Trader


Unit V Departmental Accounts

Meaning and need, Preparation of Departmental Accounts, Allocation of expenses and incomes, Non-departmental expenses, inter departmental transfers, Unrealized Profit. (Maximum 3 Department Only)
Objectives:

Objectives of the course is to provide the foundation in which further techniques having a quantitative bias can be build up and for their application in solving Business problems.

Unit-I
Statistics-Meaning, definition, importance scope, limitations and distrust. Types of data, construction of frequency distribution, graphs of frequency distribution. (8 Periods)

Unit-II
Measures of Central tendency- Mean-Median, Mode, Quartiles and deciles. (15 Periods)

Unit-III
Measures of dispersion-Quartile deviation, Inter quarile range Mean deviation and its Co-efficient, standard deviation and it’s co-efficient, co-efficient of variation. Measures of skewness. Karl pearson’s co-efficient of skewness (15 Periods)

Unit-IV
Correlation analysis (Two variables only). Karl Pearson’s co-efficient of correlation, assumptions, limitations, interpretations, Probable error. (8 Periods)

Unit-V
Regression analysis (Two variables only) regression equations and estimation (7 Periods)

BOOKS RECOMMENDED:
1. Statistical Methods S.D. Gupta
2. Statistical Methods S.D. Gupta
3. Fundamental of Statistics S.C. Gupta
4. Problems in Statistics Mahajan
5. Fundamental of Statistics D.N. Elhance
Sub. Code: BCI

Objectives of the Paper

i) To Develop Communication Skills of Students

ii) To help in personality development

iii) To improve speaking, learning, and interview skills of students.

Unit : I   Introduction to Business Communication

   Introduction, Definitions, Basic forms of communication

   Communication process. Effective communication. Development of
   positive personal attitudes. SWOT analysis.

Unit : II   Corporate communication

   Formal and Informal communication network. Barriers of
   communication. Imporning communication. Group discussion,
   Seminar, Mock interview.

Unit : III   Principles of Effective Communication

Unit : IV   Writing Skills

   Drafting of business letters, : Sales letter, office memorandum, Memo
   formats, Applications for Job, Enquiry letter, Request letter, Report
   writing.
Unit : V Communication Skills

- Listening Skill: Principles of Effective listening, factors affecting listening skills.

- Interviewing Skills – Appearing an interview, conducting interviews.

- Speaking skills – Principles of effective speaking.

Reference Books

1. Asha Kaul
   Prentice Hall, New Delhi.

2. Balsubra Manyam
   Vikas Publication House, New Delhi.

3. C.S. Rayudu
   Himalaya Publishing House, Mumbai.

4. Herla A Murphy & Charics E Peck

5. P.M. Tole & M.V. Chandgadkar
   The Macmillan Company of India Ltd. Bombay.

   Himalaya Publishing House, Mumbai

7. Richand Daltor
   Oxford University Press, Honkog.
Course Objective

The objective of this course is to acquaint the students with the economic principal as are application in business.

CONTENTS

1. Introduction

   Meaning, definition, nature, characteristics, significance and scope of business economics, objective of a business firm, basic problems of an economy.

II Theory of Consumer Behaviour

   The indifference curve approach: Meaning, definition, assumptions and properties of indifference curve, consumers equilibrium, budget line.

III Elasticity of Demand

   Concept, Measurement and determinants of elasticity of demand. Price elasticity, income elasticity and cross elasticity. Importance of elasticity of demand.

IV Production Function

   Concept of production function, Law of variable proportions, laws of returns to scale, internal and external economics and diseconomies.

V Cost Analysis

   Different cost concepts: opportunity cost, real cost, money cost, explicit and implicit cost, short run cost curves, fixed cost, variable cost and total cost, AFC, AVC, ATUC and M.C. long run cost curves. (12)
Recommended Books

4) R. Kaweri and others: Managerial Economics: S. Chand and Co. New Delhi.

Sub. Code: BCI

Objectives

i) The objectives of the course is to impart knowledge about the use of computers in the business and enhance computability of students.

ii) To provide the basic information of computer.

iii) To provide the knowledge of computer regarding, How to apply the computer in business transactions.

Unit – I: Basics of Computer

Computer an introduction, importance of computer, Definition of computer, Types of Computers, and its advantages and Limitations features of computers, functions and components of computers concept of input and output devices.

Unit – II: Number system of computers

Introduction, Number systems, Binary, Octal Decimal, Hexadecimal Calculations with conversions.

Unit – III: Computer Base Business Application

Introduction to MS-Word, Word Processing, M.S. Excell, Features of word processing, work with MS-word formatting documents and text designing pages with columns and tables, graphics.

Unit – IV Computer Networking (Introduction to Internet)

Introduction, definition of internet, Importance of Internet, Internet and www.internet and E-commerce, Internet and E-mail.
Unit V: Computer Memory and Languages

Introduction of memory, Definitions, Types of Memory, Types of Storage devices. Computer Language – An introduction, Low level, High level, Assembly. Evaluation of computer languages. Types of high level languages, advantages and limitation of high level languages.

Note:
1. For this paper every college has essential the computer lab for practical.
2. Every five students must have on computer system.
3. Practical batch will be for 20 students.
4. Practical marks will be 10 out of 50 marks.

Reference Books
1. V. Rajaraman (PHI)
2. B.Ram (WE)
3. P.M. Shinde
5. N.Subramaniam – New Age, New Delhi.
6. Taxali
7. Kedar Fadake