

New Syllabus w.e.f 2007
started w.e.f 2007

No:6-38/2005-(FCMS)-HPU(Acad)-
Himachal Pradesh University,
Academic Branch

Dt:11th May,, 2006.

To

1. All the Principals of the Colleges affiliated to maintained by the H.P. University, Shimla-5.
2. The Dean of Studies, HPU., Shimla-5.
3. The Dean, Faculty of Commerce and Management, HPU., Shimla-5.
4. The Chairman, Deptt. of Commerce, HPU., Shimla-5.
5. The Controller of Examinations, HPU., Shimla-5.
6. The Dy. Registrar (Exams.), HPU., Shimla-5.
7. The A.R. (Eval.) / (Re-Eval.) / Secy., / Conduct., H.P.U., Shimla-5.
8. The Librarian, HPU., Shimla-5.
9. The Director, ICDEOL., HPU., Shimla-5.

Subject: SUPPLY OF SYLLABI OF UNDER GRADUATE CLASSES :

Sir,

I am sending herewith a complimentary copy of the syllabus of B/Com. Ist./IInd. & IIIrd. year as approved by the Board of Studies (U.G.) in Commerce dated: 29/07/2005, Faculty of Commerce and Management dated: 26/11/2005 and Academic Council vide Item No. 25, dated: 21/02/2006 to be implemented in phased manner from the Academic Session 2006 - 2007 onwards for information and record. However, in the ICDEOL, the syllabus shall be implemented w.e.f. 2007-2008 in phased manner.

Yours faithfully,

Encl:As above.

A.R. (Academic)
A.R. (Academic),
H.P. University,
Shimla-5.

9. ICDEOEI shall formulate their own rules for conducting practical in paper no. 3.4 and 3.5

10. B.Com students shall study Hindi subjects and environment subject as notified earlier by the university.

B.com /

COURSE INPUT DETAILS

BC 11 BUSINESS COMMUNICATION

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 model and processes; Effective communication; Theories of communication; Audience analysis.
- UNIT II Self-Development and Communication: Development of positive personal attitudes; SWOT analysis ; Vole's model of interdependence ; Whole communication.
- UNIT III Corporate Communication: Group discussions; Mock interviews; Seminars; Effective Listening exercises; Individual and group presentations and reports writing.
- UNIT IV Principles of Effective Communication.
- UNIT V Writing Skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.
- UNIT VI Report Writing: Introduction to a proposal short report and formal report preparation. Oral presentation, sales presentation, training presentation conducting surveys, speeches to motivate effective presentation skills.
- UNIT VII Non-Verbal Aspects of Communication.
Body Language: Kinesics, Proxemics, Para language.
Effective Listening: Principles of effective listening; Factors affecting Listening exercises; Oral, Written, and video sessions.
Interviewing Skills: Appearing in interviews, Conducting interviews; Writing resume and letter of application.
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.

B.C 1.2 Business Mathematics

Objectives: The objectives of this course is to enable the to have such minimum knowledge of mathematics as is applicable to business and economic situations.

Course contents:

- Unit 1 : Linear Quadratic equation
- Unit 2 : arithmetic Geometric progressions. Permutations and combinations.
- Unit 3 Matrix and determinants: Meaning and operation of matrix including inverse
- Unit 4: Graphs of linear inequalities in two variables
- Unit 5: Elements of differentiation differential calculus. simple application of differential coefficient
- Unit6: maximum and minimum of univariate function. Integral calculus and its application to accounting and business problems.
- Unit 7: Interest and Annuities including present values.

BC 1.3 Financial Accounting

Objectives: To impart financial Accounting Knowledge

Course contents:

- Unit 1. Meaning and scope of Accounting : Need, development, Booking keeping and accounting , users of accounting, Branches of accounting, Objectives of accounting
- Unit 2: Accounting Principles : concepts and conventions
Accounting Transactions, Accounting cycle, Double entry system journals, ledgers , Trail Balance
- Unit3: Classification of income and expenditure: Subsidiary books, cash Books, imprest system of cash, Bank Reconciliation statements.
- Unit 4: Final Accounts: Manufacturing Accounts ; Trading Account; Profit and Loss account; Balance Sheet; Rectification of errors:
- Unit 5: Depreciation : Depreciation Accounting ; Self Balancing System ; sectional Balancing system; Branch Accounts ;
- Unit 6 : Accounts of non trading organization; consignments accounts; Hire Purchase and installment system accounting :

BC 1.4 BUSINESS ECONOMICS

Objective

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

COURSE INPUTS

- 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 elastic ties: Average revenue, marginal revenue, and elasticity of demand. Determinates of elasticity demand : Importance of elasticity of demand.
- UNIT III** Production Function : Law of variable properties; Iso-quants: Economics regions and optimum factor combination; Expansion path; Returns to sale; Internal and external economics and diseconomies: Ridges, cmes.
- UNIT IV** Theory of Costs: Short run and long run cost curves- traditional and modern approaches.
- UNIT V** Market Structures : Market structures and business decisions: Objectives of a business firm.
- Perfect Competition: Profit maximization and equilibrium of firm and industries 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; Multy-plant monopoly : Price discrimination. Practical applications.
 - Monopolistic Competition : Meaning and characteristics; Price and output determination under monopolistic competition, product differentiations: selling costs: Comparison with perfect competition; Excess capacity under monopolistic competition.
 - Oligopoly: Characteristics, indeterminate pricing and output: Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.
- UNIT VI** Factor Pricing-I Marginal Productivity Theory and demand for factors: Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; exploitation of labor: Rent-concept; Ricardian and modern theories of rent. Quasi rent.
- UNIT VII** Factor Pricing-II Interests. Concept and theories of interest; Profit- nature, concepts and theories of profit.

BC 1.5

Business Organization and Management

Objectives: To familiarizes the students with the basic of Business organization and Management.

X [Note: Examiner will set four questions from Part-1 and six Questions from Part-2. Students are required to attempt two questions from Part-1 and three question from Part-2.]

Course Contents: Part-1

Unit 1: concepts of business: commerce and industry. Business system.

Unit 2: Business Environment: Macro and Micro environment

Environment Analysis. Social Responsibility of business.

Unit 3: Forms of Business Organization. Sole trader, partnership, companies, HUF and co-operative organization. Comparative utility of various organizations.

Unit 4: Promotion of a venture: opportunity analysis, legal requirement for establishment of a new unit and documentation required. Marketing and advertisement. Stock Exchange.

Part-2

Unit 1: Management: concepts, function and process.

Unit 2: Planning: concepts and types. Decision Making concepts and process. Bounded rationality : Management by objectives. Corporate planning.

Unit 3: organizing: concepts: nature, process and significance. Authority and responsibility. centralization and decentralization; Departmentation; organization structure , forms and contingency factors.

Unit 4: Motivation: concepts and theories. Leadership: concepts and styles.

Unit 5: Communication : nature , process and networks. Managerial control: concepts and process, techniques of control.

B.Com Part- II

BC 2.1

Corporate Accounting

Unit-1 Issue of shares, forfeiture, and Reissue of shares , redemption of shares. Issue and redemption of debentures.

Unit-2 Valuation of Goodwill and shares.

Unit-3 Final Accounts of companies .Final Accounts of insurance and Banking companies.

Unit-4 Accounting for Amalgamation of companies excluding inter companies Holding. Reconstruction schemes.

Unit-5: Consolidated Balance sheet of holding companies with one subsidiary only. International Accounting Standards (outline only)

BC 2.2 Business Laws

Objectives: To provide brief idea about business laws

Course contents:

Unit-1 -2 The Indian contract Act(1872). Including indemnity:Guarantee:Bailment and Pledge

Unit-3 Sales of goods Act 1930.

Unit-4 Negotiable Instrument Act 1881.

Unit-5 The consumer Protection Act 1986. The Payment of Bonus Act 1965. Employees Provident Fund Act 1952 (brief only)

B.C 2.3 Business Statistics

Objectives: To gain the understanding of statistics Techniques

Course Input:

Unit 1 Introduction: statistics as subject, Descriptive statistics, types of data. Rules of sigma operation. Primary and secondary data. Tabulation of data. Statistical organization in India.

Unit 2 Analysis of univariate Data : Construction of a frequency distribution. Central Tendency, Mean, median, mode, dispersion and their measure. Moments , skew ness and kurtosis.

Unit 3 Analysis of Bivariate Data . linear Regression and correlation.

Unit 4 Index Number. Analysis of time series including linear , second degree, parabolic and exponential trend.

Unit 5 Forecasting and Methods; Industry vs. company sales forecasts. Theory of probability , Addition, multiplication and conditional probability. Bayes' theorem, Expectation and random variable.

Unit 6 Probability distribution, Binomial, poisson, and Normal distribution. Empirical distribution- generating business application

BC 2.4 Income Tax

Objectives: To enables the students to understand basics of income tax

Unit 1: Basic concepts: Income, agriculture income, casual income, assessment year, previous year , GFI, Total income , Tax evasion and avoidance.

Unit 2 Basic of charge, scope of total income, residence status and tax liability, Income not forming part of total income.

Unit 3 Heads of Income: salaries, Income from house property.

- Unit 4 Profits and gains of business and profession, capital gain, Income from other sources.
Unit 5 computation of tax liability: Individual, IIT, and firm.
Unit 6 Set-off and carry forward of losses, Deduction from Gross total Income, Tax deduction at source, Advance tax Payments, Assessment procedure, Tax Authorities, appeals, penalties.

BC 2.5 Company Law and Secretarial Practice

Objectives: To provide basic knowledge of company law and secretarial practice.

Note: Paper setter shall set 80% questions from part I and 20% questions from part II.

Course input: PART-I Company Law

The companies Act, excluding provision of Accounts and Audit section, managing agents, arbitration, compromises arrangements and reconstruction.

- Unit 1 corporate personality, kinds of companies.
Unit 2 Promotion and incorporation of companies.
Unit 3 Memorandum of association, Articles of association, prospectus.
Unit 4 Shares, share capital, Members, Share Transfer and Transmission.
Unit 5 company management, Provision relating to directors including remuneration.
Unit 6 company meetings, winding up of companies.

PART-II (secretarial Practice)

Unit 1 company secretary, appointment, functions, rights and duties, qualification, removal, writing of minutes of company meetings.

B.COM-III

3.1

Cost Accounting

Objective: To expose the students to the basic concepts and tools of cost accounting.

Course contents:

Unit-1 Introduction: Nature and scope of cost accounting, Cost concepts and classification, Methods and Techniques, Installation of costing system, Concept of cost audit.

Unit-2 Accounting for Material control, Techniques, pricing of material, Treatment of material losses.

Unit-3 Accounting for labour: control procedures, Labour Turnover, Idle time, Piece Rates, Incentives schemes.

Unit-4 Accounting for overheads: Classification and departmentalization, Absorption of overheads, Determination of overhead rates, Under and over absorption of overheads and treatment

Unit-5: Cost ascertainment: Unit costing; Job and contract costing, Process costing excluding inter process profits, operating costing, Joint and by products.

Unit-6 Standard Costing and Variance Analysis, Marginal Costing and its application in decision making.

B.C.3.2 Management Accounting & Financial Management .

Objective

This course provides the students an understanding of the application of accounting techniques for management.

Course Inputs Part-I (Management Accounting)

Note:- The Students will be required to attempt minimum Two Questions from each part.

Unit-I Management Accounting; Meaning nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting Tools and techniques of management accounting.

Unit-II Financial Statements: Meaning and type of financial statements Limitations of financial statement; Objectives and methods of Financial statements analysis Ratio analysis; Classification of ratios Profitability ratios, turnover ratios, Liquidity ratios, turnover ratios; Advantages of ratio analysis Limitations of accounting ratios; cash flow statement- Objectives, Direct & Indirect Methods.

Unit-III Budgeting for Profit planning and Control Meaning of Budget and budgetary control; Objectives; Merits and Limitations; Types of budgets fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

Part-II (Financial Management)

Course Inputs

Unit-I Financial management: Financial goals: Profit vs wealth maximization; Financial functions- investment, financing, and dividend decisions. Financial planning.

Unit-II Capital Budgeting: Nature of investment decisions, investment evaluation criteria Profitability index: NPV and IRR comparison.

Unit-III Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference share, equity capital, and retained earning. Combined (weighted cost of capital.

Unit-IV Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital cash, receivables, and inventories.

BC3.3 Auditing

Objectives: This course aims at imparting knowledge about the principles and methods of auditing and their application.

Unit 1 Introduction : Meaning and objectives of auditing , types of audit. Internal audit.

Unit 2 Audit Process, Audit programme. Audit and books, working papers, evidences, consideration for commencing an audit, routine checking and test checking,

Unit 3 Internal check system and internal control.

Unit 4 Audit procedure, vouching, verification of assets and liabilities.

Unit 5 Audit of limited companies:

a. Audit of banking companies company auditor- appointment, powers, duties, liabilities.

b. Divisible profits and dividend

c. Auditors Report.

Unit 6 Audit of banking companies, Insurance companies, Educational institution.

Unit 7 Investigation, recent trends in auditing.

Be-3.4 Indirect Taxes.

Objective

This course aims at imparting basic knowledge about major indirect taxes.

Course Inputs (Part-I Theory)

70 Marks.

Unit-I Central Excise: Nature and scope of Central Excise Important terms and definitions under the Central Excise Act: General procedures of central excise: Clearance and excisable goods; Concession to small scale industry under Central Excise Act. Cenvat

Unit- II Customs: Role of Customs in international trade: Important terms and definitions under the Customs Act 1962; Assessable value; Baggage; Bill of entry ; Dutiable goods; Duty Exporter; Foreign going vessel; Aircraft goods; Import Manifest ; Importer Prohibited goods Shipping bills store. Bill of lading Export manifest; Letter of credit kinds of duties basic auxiliary .Additional or countervailing; Bases of levy advalorem, specific duties; Prohibition of export and import of good and provisions regarding notified & specified goods Import of goods Free import and restricted import; Type of import, import of Cargo Import of personal baggage, import of stores.

Clearance Procedure- for home consumption, for warehousing, for re-export; Clearance procedure for import by post Prohibited exports; Canalized exports; Exports against licensing; Type of Exports of cargo, export of baggage; Export of cargo by land sea and air routes.

Unit-III Central Sale Tax Act 1956 and I.P. Value Added Tax- 2005

Part -II (Practical) 30 Marks.

Filing of Documents, Forms Returns etc. relating to Central Excise, Customs, Central Sale Tax and VAT.

Note:- The paper will consist of 70 marks for Theory and 30 marks for Practical. The practical will be conducted by the colleges themselves & the students are to be evaluated on the basis of project files and filing of documents to be based on Part-II of syllabus.

For theory paper there shall be two parts. Part-1.... Ten short type questions shall be set and students are expected to attempt six questions out of these. Each question shall carry five marks each. Part-2.....Four essay type questions shall be set and students shall attempt two questions out of these. Each question shall carry twenty marks

B.C 3.5 Information Technology and its application in business.

Marks: Theory: 60 marks
Practical: 40 Marks

Course contents:

1. Introduction to computers.
2. History of computers. Types of Computers
3. Hardware and Software. Database structure
4. Telecommunication and Networking. LAN/WAN/SAN
5. Introduction to Internet and other emerging technologies.
6. Components of Computer Input and Output Devices, Storage Devices and operating system including windows.
7. Office productivity tools, Word processing and spreadsheets, MS excel etc.
8. Introduction to CAAI (Computer assisted audit techniques)
9. Introduction to accounting packages. (Tally or Others)

Note:- The paper will consist of 60 marks for Theory and 40 marks for practical. The practical will be conducted by the internal as well external examiner to be appointed by the college principals. The colleges will charge additional fee from the B.Com.III year students to be decided by colleges. Paper setter shall set question paper in two parts. In part 1 six questions shall be attempted by the students out of ten questions. Each question shall carry five marks. In part 2 students shall attempt three questions out of five questions. Each question shall carry ten marks.

BC-3.6

Business Environment

Objective

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Course Inputs

Unit-I Indian Business Environment: Concept, components, and importance.

Unit-II Economics Environment of Business, Economic Trends: Income, Savings, Investment, Industry Trade, Money.

Unit-III Economics Policies: Monetary & Fiscal Policy, Industrial policy, Export-Import Policy, Budget, New economic policies.

Unit-IV Political Environment: Relationship between Govt. Business, Legal Environment: Introduction to Business Law MRTP, FERA, FEMA and SEBI Act.

Unit-V Social Environment: Social institutions, Groups & Systems.

Unit-VI International Environment: International institution, GATT, WTO, WORLD BANK, IMF etc.

Department of Commerce, -51
H.P. University, Shimla-5

Ch. J. S. 13/25/8/06
S.O. (Secy.)

To

The Deputy . Registrar,(Acad)
H.p. University, Shimla-5

138
25-08-06

Subject:- Corrigendum in Modified syllabus in B.Com Classess

Sir,

Please issue the corrigendum in respect of paper BC 1.5 Business Orgination and Management . The Note given in the para -2 of this paper be read as “ Examiner will set 40% questions from part-I and 60% questions from part-II”instead of “Examiner will set four question from Part-I and six question from part-II.Students are required to attempt two question from part-I and three question from Part-2”

The paper setter shall follow the instructions given in para 5 of page-I of Modified new syllabus for B.Com Classess –Annexure-I for setting this paper.

You are requested to inform the Principals of all affiliated colleges of the University with respect to this Corrigendum and request them to circulate it with all the Commerce teachers of their colleges.

Yours faithfully,

1
Chairman

Copy to :-

Asstt. Registrar(Secy) for information and necessary action

DR Gimple
Chairman 24/8/06

No.6-38/2005(FCMS)/HPU(Acad.)-
Himachal Pradesh University,
Academic Branch, Shimla-5.

Sh. J. S. Thakur
25/9/06

Dt: 18th Sept., 2006.

To

S.O. (Secy)

1. The Dean of Studies, HPU., Shimla-5.
2. All the Principals of the Colleges affiliated to maintained by the H.P.U. (Running B/Com Classes).
3. The Dean, Faculty of Commerce, HPU., Shimla-5.
4. The Chairman, Deptt. of Commerce, HPU., Shimla-5.
5. The Director, ICDEOL, HPU., Shimla-5.
6. The D.R./A.R. (Exams.), HPU., Shimla-5.
7. The A.R. (Eval./Re-eval./Secy. and Conduct, HPU., Shimla-5.
8. The Librarian, HPU., Shimla-5.
9. The Librarian, ICDEOL., HPU., Shimla-5.

RR
23-09-06

Subject: CORRIGENDUM IN MODIFIED SYLLABUS IN B.COM.CLASSES:

Sir,

The Chairman, Department of Commerce / Board of Studies (U/G) in Commerce has pointed out that note in para - 2 of Paper B.C. 1.5 Business Orgination and Management be read as under in place of note originally forwarded with the syllabus :-

"Examiner will set 40% questions from Part-I and 60% questions from Part - II".

This issues with the prior approval of the Hon'ble Vice Chancellor.

Yours faithfully,

P&DO/Incharge (Academic),
H.P. University, Shimla-5.