

BIRSA MUNDA TRIBAL UNIVERSITY-RAJPIPLA

**SYLLABUS FOR
B. COM.**

(FOR REGULAR STUDENTS)

With Effective from Year– 2018-2019

BIRSA MUNDA TRIBAL UNIVERSITY

ADRSH NIVASI SHALA CAMPUS

**VAVDI ROAD, RAJPIPLA
DIST. NARMADA (GUJARAT)**

BIRSA MUNDA TRIBAL UNIVERSITY-RAJPIPLA

COMMERCE FACULTY

F.Y.B.Com. (With effective from 2018-2019)

SR. NO	Course/ Paper Code	Course Type	Subject/Course Structure	Internal Marks	External Marks	Teaching Hours:
1	BC101	Compulsory	Business Communication-1	30	70	90
2	BC102	Compulsory	Fundamentals of Entrepreneurship	30	70	90
3	BC103	Compulsory	Principles of Business Management	30	70	90
4	BC104	Compulsory	Accountancy	30	70	90
5	BC105	Compulsory	BUSINESS REGULATORY FRAMEWORK	30	70	90
6	BC106	Compulsory	Company Law	30	70	90
7	BC107	Compulsory	Business Economics	30	70	90

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Business Communication

Subject Code: BC101

Total Marks:70

Prescribed texts:

1. Business Communication – Rai & Rai, Himaliya Publishing House, Mumbai
2. Business Communication- Prentice Hall India
3. From Malgudi Days collection of short stories by R K Narayan.
4. The Happy Prince and other stories by Oscar Wilde.

Unit	Detailed Syllabus	Marks
Unit-1	<p>A) Introduction to Business Communication:</p> <p>Meaning and Definition of Communication – Process of Communication – Forms of Communication – Objectives of Communication - Upward Communication- Downward Communication - Written - Oral – Horizontal – Vertical - Formal – Informal- Grapevine –Consensus -Merits and limitations of each type.</p> <p>B) Business Terms: C.O.D.; C.W.O.; C.I.F.; F.O.B.; F.O.R.; E&O.E.; Cartage; Freight; Excise Duty; Custom Duty;V.A.T.; Proforma Invoice; Invoice; Trade Mark; Hypothecation;Ex- Warehouse; Debit note;Credit Note; Pilferage; Demurrage; Power of Attorney; Consignment; Bill of Lading; Bonded Warehouse; Certificate of Origin.</p>	14
Unit-2	<p>Business letter Writing:</p> <p>A) Theory</p> <p>Physical Appearance of a Business Letter, Structure (Layout) of a business letter Seven Cs of business letter writing, Styles and Format of a business Letter.</p>	14

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	B) Practice Inquiry letters, Replies to inquiries, Order letter, Acknowledgement of an Order letter, Cancellation of order.	
Unit-3	Application Writing: Features of an Application Letter – Solicited Application Letters – Unsolicited Application, Letters – Resume and C.V. Formats.	14
Unit-4	Selected Short Stories. 1. Father’s help By R. K. Narayana. 2. An Astrologer’s Day By R.K. Narayan 3. The Happy Prince by Oscar Wilde.	14
Unit-5	MCQs: (MCQs will be asked from first four units)	14

Reference Books:

- 1) Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
- 2) Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
- 3) Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.

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Fundamentals of Entrepreneurship

Subject Code: BC102

Total Marks 70

Unit	Detailed Syllabus	Marks
Unit-1	Introduction: The entrepreneur; Definition; Entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.	14
Unit-2	Emergence of entrepreneurial class; Theories of entrepreneurship; Entrepreneurial Behavior; Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories.	14
Unit-3	Social responsibility. Promotion of a Venture: Opportunities analysis;	14
Unit-4	External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required. Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries;	14
Unit-5	Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand. Entrepreneurial Development Programme (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	14

Reference / Text –Books / Additional Reading:

1. **Prasanna Chandra**-*Project Preparation, Appraisal, Implementation*- Tata McGraw Hill, NewDelhi.
2. **Pandey I.M.**-*Venture Capital – The Indian Experience*; Prentice Hall of India.
3. **Holt**-*Entrepreneurship – New Venture Creation*; Prentice Hall of India

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Principles of Business Management

Subject Code: 103

Total Marks 70

Unit	Detailed Syllabus	Marks
Unit-1	MANAGEMENT- Introduction, Meaning and Nature, Aims and objectives, Scope and Functions-Process, Importance of Management Process and universality of principles, Brief concept of area of management	14
Unit-2	Planning, Concept, process and types. Decision-making-concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation	14
Unit-3	Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure – forms and contingency factors.	14
Unit-4	Motivating and Leading People at Work: Motivation – concept; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership – concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management;	14
Unit-5	EMERGING OPPORTUNITIES IN INDIAN BUSINESS: -Introduction, Manufacturing and Service sectors: Meaning and Explanation Brief concepts of Emerging opportunities in business: (1) Technological innovations (2) Skill development (3) 'Make in India' Movement (4) Social Responsibility and Ethics (5) Franchising (6) Outsourcing (7) E-commerce	14

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Reference / Text –Books / Additional Reading:

1. Drucker Peter F-*Management Challenges for the 21st Century*-Butterworth Heinemann, Oxford
2. Wehrich and Koontz, et al-*Essentials of Management*- Tata McGraw Hill, New Delhi.
3. Fred Luthans-*Organizational Behavior*- McGraw Hill, New York.
4. Louis A. Allen-*Management and Organization*- McGraw Hill,

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Accountancy

Subject Code: BC104

Total Marks: 70

Unit	Detailed Syllabus	Marks
Unit-1	(A) Consignment Accounts: Meaning, Difference between consignment and sale, Del-credere commission, value of Closing stock, Entries for normal – abnormal loss, Invoice Price, Accounts in the books of consigner only (B) Joint Venture Account Meaning, Features, Difference of consignment and joint venture, Necessary account when joint bank account method.	14
Unit-2	(A) Sale of firm to a Company: Introduction, purchase consideration, Entries and accounts in the books of firm only. (B) Accounts of solicitor: Introduction, method of keeping accounts - Cash system, Mercantile system	14
Unit-3	(A) Accounts of joint life policy: Introduction, various methods for charging premium, showing policy at its surrender value (third method) and necessary accounts (B) Gradual realization of assets and piece meal distribution Introduction, theory, and example of surplus capital method and maximum loss methods	14
Unit-4	(A) Single Entry System Meaning, definitions, example of conversion of single entry system into double entry system (B) Royalty Account Meaning, Royalty agreement, Entries and accounts in the books of the lessee only	14

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Unit-5	(A) Self balancing and Sectional balancing system: (Only Theory) Meaning, adjustment accounts, general ledger, debtors and creditors accounts Accounting Standard (only theory) : AS – 01 to AS – 05	14
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Reference / Text –Books / Additional Reading:

1. Anthony R.N. and Reece J.S.- *Accounting principles*
2. HarishikeshChakvaborty-*Advanced accountancy*-Oxford Press
3. Gupta R.L. and Gupta V.K.-*financial Accounting*–Sultanchand& Sons.
4. Rana T.J. and Dalal V.S.-*Advanced Accountancy*–SudhirParkashan

BIRSA MUNDA TRIBAL UNIVERSITY-RAJPIPLA

BUSINESS REGULATORY FRAMEWORK

Subject Code: 105

Total Marks 70

Unit	Course Inputs:	Marks
Unit-1	Law of Contract (1872): Nature of contract; Classification; Offer & acceptance; - 60 Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of Contract; Special Contracts: Identity; Guarantee; Bailment and pledge; Agency.	14
Unit-2	Sale of Goods Act 1930: Formation of contracts of sale; Goods and their class- - 10 ification, Price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.	14
Unit-3	Negotiable instrument Act 1881:Definition of negotiable instruments; Features – 10 Promissory note; Bill of exchange and cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation Dishonour and discharge of negotiableinstrument.	14
Unit-4	The consumer protection Act 1986: Salient features; Definition of consumer; - 10 Grievance redressal machinery	14
Unit-5	Goods and Service Tax 1st July 2017- Definitions and main provisions.	14

Reference / Text –Books / Additional Reading:

- 1.Desai T.R.- *Indian Contract Act, Sale of Goods Act and Partnership Act*- S.C. Sarkar and Sons Pvt.Ltd., Kolkata.
- 2.Khergamwala J.S.-*The Negotiable Instruments Act*- N.M. Tripathi Pvt. Ltd., Mumbai.

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Company Law

Subject Code: BC 106

Total Marks 70

Unit	Course Inputs:	Marks
Unit-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	14
Unit-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 Selfprospectus- Public offer and Private placement- Statement in lieu of prospectus- Online filling of documents	14
Unit-3	MANAGERIAL AUTHORITY OF THE COMPANY: <ul style="list-style-type: none">- Company Secretary: Meaning, Qualification, Quality,Duty, Role, Functions- Board of Directors: Meaning and legal position of the directors in the company- Appointment of the directors- Manager, Managing Directors and other types of directors- Organization Chart of the Company- DIN (Directors Identification Number) DEVELOPMENT OF COMPANY LAW ADMINISTRATION: <ul style="list-style-type: none">- Introduction- Ministry of company affairs- Company Law Board- Security Exchange Board of India (SEBI)- Registrar of the Companies- The High Court & Tribunal- National Company Law Tribunal (NCLT)	14

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Unit-4	PROVISIONS OF COMPANY LAW – 2013 REGARDING DIVIDEND AND INTEREST: - 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 -Meaning and Nature of the Stock Exchange - Importance of the Stock Exchange - Listing of Securities – Meaning & Advantages	14
Unit-5	DECISION MAKING SYSTEM IN THE COMPANY: - Company Meeting and its procedure - Kinds of company meeting - Different voting system in the company meeting - Quorum, Policy Minutes Book - Meeting through video conferencing.	14

Reference / Text –Books / Additional Reading:

1. MC Kuchhal,-*Modern Indian Company Law*- Shri Mahaveer Book Depot(Publishers),Delhi
2. GK Kapoor and Sanjay Dhamija,- *Company Law*- Bharat Law House, Delhi.
3. Anil Kumar-*Corporate Laws*- Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha- *Corporate Laws*- Scholar Tech Press, Delhi.
5. Avtar Singh,-*Introduction to Company Law*- Eastern Book Company.
6. Ramaiya-*A Guide to Companies Act*- LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*-Bharat Law House,Delhi
8. *A Compendium of Companies Act 2013*- along with Rules, by Taxman Publications
9. Gower and Davies- *Principles of Modern Company Law*-Sweet & Maxwell
10. Sharma, J.P-*An Easy Approach to Corporate Laws*-Ane Books Pvt. Ltd., New Delhi

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ઘંઘાકીય અર્થશાસ્ત્ર

Subject Code: BC107

કુલ ગુણ:100

કુલ કલાક: 90

યુનિ. પરીક્ષા : 70

આંતરિક કસોટી તથા અન્ય મૂલ્યાંકનના :30

ઉદ્દેશ : વાણિજ્ય વિદ્યાશાખાના વિદ્યાર્થીઓ ઘંઘાકીય સંચાલનમાં અર્થશાસ્ત્રના જ્ઞાનનો ઉપયોગ કરી શકે.

નોંધ : દરેક યુનિટના ગુણભાર સરખા છે.

External Marks 70

Unit	Detailed Syllabus	Marks
યુનિટ-1	<p>અર્થશાસ્ત્રની વ્યાખ્યા અને પાયાના ખ્યાલો</p> <ul style="list-style-type: none">- એડમ સ્મિથ- આલ્ફ્રેડ માર્શલ- રોબિન્સ➤ પાયાના ખ્યાલો- વસ્તુ અને સેવાઓ- તુષ્ટિગુણ- મૂલ્ય અને કિંમત- સંપત્તિ અને કલ્યાણ- નાણું , નાણાકીય આવક અને વાસ્તવિક આવક- ઉત્પાદન , જથ્થો અને પુરવઠો- બજાર- એકમલક્ષી અર્થશાસ્ત્ર અને સમગ્રલક્ષી અર્થશાસ્ત્ર- ઘંઘાકીય અર્થશાસ્ત્રનું સ્વરૂપ અને કાર્યક્ષેત્ર	14

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	<ul style="list-style-type: none">- અર્થતંત્રની પાયાની સમસ્યાઓ	
યુનિટ-2	<p>માંગ વિશ્લેષણ</p> <ul style="list-style-type: none">- માંગનો ખ્યાલ- માંગ વિધેય- માંગનો નિયમ- માંગને અસર કરતા પરિબલો- માંગની મૂલ્યસાપેક્ષતાનો ખ્યાલ અને પ્રકારો- માંગની મૂલ્યસાપેક્ષતાને અસર કરતા પરિબલો- માંગની કિંમત સાપેક્ષતા- માંગની આવકસાપેક્ષતા- માંગની પ્રતિમૂલ્ય સાપેક્ષતા	14
યુનિટ-3	<p>ઉત્પાદન વિશ્લેષણ</p> <ul style="list-style-type: none">- ઉત્પાદનના સાધનોનો પરિચય- ટૂંકા અને લાંબા ગાળાના ઉત્પાદન વિધેયનો ખ્યાલ- બિન-પ્રમાણસર ઉત્પાદનનો નિયમ- સમઉત્પાદન રેખાનો અર્થ અને લક્ષણો- સમખર્ચ રેખાનો અર્થ અને લક્ષણો- સમઉત્પાદન રેખા અને સમખર્ચ રેખાની ઉત્પાદનની સમતુલા	14
યુનિટ-4	<p>ખર્ચ અને આવક વિશ્લેષણ</p> <p>➤ ખર્ચના વિવિધ ખ્યાલો</p> <ul style="list-style-type: none">- નાણાંકીય ખર્ચ- વૈકલ્પિક ખર્ચ- વાસ્તવિક ખર્ચ	14

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	<ul style="list-style-type: none">- સ્થિર ખર્ચ,અસ્થિર ખર્ચ અને કુલ ખર્ચ- સરેરાશ ખર્ચ અને સીમાંત ખર્ચ- સરેરાશ ખર્ચ અને સીમાંત ખર્ચ વચ્ચેના આંતર સંબંધો<ul style="list-style-type: none">➤ આવકના વિવિધ ખ્યાલો- કુલ આવક- સરેરાશ આવક- સીમાંત આવક- કુલ આવક,સરેરાશ આવક અને સીમાંત આવકવચ્ચેનાં આંતર સંબંધો	
યુનિટ-5	બજાર વિશ્લેષણ <ul style="list-style-type: none">- બજારનો અર્થ અને તેના કાર્યો- પૂર્ણહરિફાઇ- અર્થ,લક્ષણો, ટૂંકા અને લાંબાગાળાની સમતુલા- ઇજારો- અર્થ,લક્ષણો, ટૂંકા અને લાંબાગાળાની સમતુલા- ઇજારાયુક્ત હરિફાઇ - અર્થ,લક્ષણો, ટૂંકા અને લાંબાગાળાની સમતુલા	14

REFERNCE BOOK

- 1.Ahuja H L,*Advance EconomicsTheory,Micro AnalysisTheory*,S.Chand& Company,New Delhi
2. Deweet K.K, *Modern EconomicsTheory*,S.Chand& Company,New Delhi
3. Prasad K.N, *Lectures on Micro Economics Theory*, Himalaya Publishing House,New Delhi
4. અમીન આર.કે,*મુલ્યનાસિદ્ધાંતો*, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ- અમદાવાદ
- 5.ત્રિવેદી એચ.કે, *અર્થશાસ્ત્રના સિદ્ધાંતો*, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ - અમદાવાદ