

**Course** : **Bachelor of Commerce (B.Com)**  
**Mode** : **Distance Education**  
**Duration** : **Three Years**  
**Eligibility** : **Pass in Higher Secondary**  
**Medium** : **English**

BHAGWANT UNIVERSITY AJMER					
B.COM DISTANCE SYLLABUS					
B.Com(Distance) -I YEAR					
S.No	SUBJECT CODE	SUBJECT	Evaluation Scheme		
			Internal	External	Total
1	01DBC101	Business Communication	30	70	100
2	01DBC102	Basic Financial Accounting	30	70	100
3	01DBC103	Priciples of Management	30	70	100
4	01DBC104	Business Organization	30	70	100
5	01DBC105	Business Environment	30	70	100
B.Com (Distance )-II YEAR					
S.No	SUBJECT CODE	SUBJECT	Evaluation Scheme		
			Internal	External	Total
1	02DBC101	Managerial Economics	30	70	100
2	02DBC102	Commercial Law	30	70	100
3	02DBC103	Business Statistics	30	70	100
4	02DBC104	Advanced Accountancy	30	70	100
5	02DBC105	Elements Of Marketing	30	70	100
B.Com (Distance )-III YEAR					
S.No	SUBJECT CODE	SUBJECT	Evaluation Scheme		
			Internal	External	Total
1	03DBC101	Company Law	30	70	100
2	03DBC102	Auditing	30	70	100
3	03DBC103	Banking Theory, Law And Practice	30	70	100
4	03DBC104	Cost Accounting	30	70	100
5	03DBC105	Management Accounting	30	70	100

**SUBJECT: BUSINESS COMMUNICATION**

**CODE:01DBC101**

***UNIT-I***

Structure of Business Letters: Layout of business letter – Types of business letter – Enquiry, Offers, Quotations and Orders.

**UNIT-II**

Trade references and status enquires – Confirmation and execution of orders – Refusal and cancellation of orders – Acknowledging receipts of goods and making payments.

**UNIT-III**

Complaints and settlements – Collection letters – Circular letters.

**UNIT-IV**

Agency letters – Banking letters – Insurance letters.

**UNIT-V**

Drafting of Agenda and Minutes: Meaning – Types – Methods.

**UNIT-VI**

Reports: Types and preparation – Speech drafting – Occasions – Application for a situation.

**TEXT AND REFERENCE BOOKS:**

1. Bhal and Nagamiah : Modern Business Correspondence
2. Majumdar : Commercial Correspondence
3. Reddy & Appannaiah : Essentials of Business Communication
4. Rajendra Paul : Business Correspondence.

**SUBJECT: BASIC FINANCIAL ACCOUNTING****CODE:01DBC102****UNIT-I**

Introduction: Need for accounting, definition, Advantages of Accounting, Methods of Accounting , the Journal, Transaction analysis of Journal entries, Ledger, Posting, Maintaining Purchase books, Trail balance – Meaning, definition, Methods of preparation, Final Accounts, Manufacturing Accounts, Trading profit and loss Accounts, Balance Sheet – Adjustments.

**UNIT-II**

Bills of exchange and the treatment: Average due date ,Meaning, Uses: Determination of due date, Average due date for calculation of interest – Determination of due date.

**UNIT-III**

Final accounts of non-trading concern:- Introduction, Final Accounts, Final accounts for non profit organization, Receipts and Payment accounts, Income and Expenditure Accounts, Balance sheet.

**UNIT-IV**

Single Entry:- Meaning, definition, features, limitations, difference between double and single entry system.

**UNIT-V**

Consignment: Meaning, Features of Consignment transaction, distinction between consignment and sale, Accounting treatment of consignment transactions – Joint Venture, meaning, features , difference between Joint venture and Partnership,. Joint Venture and Consignment.

**UNIT-VI**

Self-balancing Legers: Introduction – Debtors ledger – Creditors ledger – General ledger – Procedure of self-balancing – Adjustment accounts – Journal entries of self balancing – Different methods of depreciation.

**TEXT AND REFERENCE BOOKS:**

- 1.Dr.M.A. Arulanandam & K.S. Raman : Advanced Accountancy
- 2.M.C.Sukhla and T.S. Grewal : Advanced Accountancy
- 3.Jain & Narang : Advanced Accounts
- 4.R.L. Gupta : Advanced Accounting

**SUBJECT: PRINCIPLES OF MANAGEMENT****CODE: 01DBC103****UNIT-I**

Management: Concepts – Nature – Importance – Approaches to modern management – Contributors to management sector.

**UNIT-II**

Planning: Nature – Purpose and importance – Premises of planning – Types of plans – Steps in Planning: Decision-making – Types – Process – Emotionality Vs Rationality in decision-making.

**UNIT-III**

Organising: Principles and process of organisation – Types – Structure – Centralisation Vs Decentralisation – Departmentalisation – Span of management – Delegation – Authority – Responsibility – Accountability.

**UNIT-IV**

Staffing: Man power planning – Job analysis – Selection technique – Analysis – Planning and implementation.

**UNIT-V**

Directing: Principles – Elements – Motivation – Maslow, Herzberg, Vroom models – Communication process – Forms – Barriers – Overcoming barriers – Leadership: Managerial grid – Styles.

**UNIT-VI**

Co-ordination: Meaning – Importance – Types – Control: Meaning – Need for Control – Control Process – Control Techniques.

**TEXT AND REFERENCE BOOKS :**

1. Essentials of Management : L.N. Prasad
2. Essentials of Management : Reddy & Appanniah
3. Essentials of Management : Lallan Prasad
4. Essentials of Management : Koontz & O' Donnel

**SUBJECT: BUSINESS ORGANISATION****CODE: 01DBC104****UNIT-I**

Business Organisation: Meaning – Scope – Types – Sole Trader – Partnership – Company – Cooperatives – Advantages and Disadvantages.

**UNIT-II**

Location and size of business units – Concept of optimum firm – Factors governing the size of an optimum business unit.

**UNIT-III**

Large scale and Small scale business units – Merits and limitations.

**UNIT-IV**

Scientific Management: Meaning – Principles – Criticism – Rationalisation: Meaning – Advantages and disadvantages – Difference between Scientific Management and Rationalisation.

**UNIT-V**

Business Combinations: Meaning - Significance – Forms – Merits and limitations.

**UNIT-VI**

State and Industry: Industrial Policy of India – Public Enterprises: Importance – Forms – Functions.

**TEXT AND REFERENCE BOOKS:**

1. Bhushan, 'Business Organisation and Management'.
2. Shukla, 'Business Organisation and Management'.
3. Chatterjee, 'Modern Business'.
4. Davar, 'Business Organisation and Industrial Management'.
5. Bhoose, 'Business Organisation'.

**SUBJECT: BUSINESS ENVIRONMENT****CODE: 01DBC105****UNIT-I**

Business Environment: Concept – Significance – Factors – Environmental influence on business.

**UNIT-II**

Social and Cultural Environment: Demographic trend – Indian social structure – Caste and communal systems – Interplay of various systems – Impact on business.

**UNIT-III**

Political Environment: Directive Principles of State Policy – Centre-State relations – Impact of political environment on business.

**UNIT-IV**

Economic Environment: Sectors of economy and their significance – Agriculture, industry – Service – Multinational Corporations: Meaning – Importance – Advantages – Weakness.

**UNIT-V**

Technological Environment: Choice of technology – Problems in selecting appropriate technology – Importance to business.

**UNIT-VI**

Social Responsibility: Meaning – Importance – Responsibility towards various interest groups.

**TEXT AND REFERENCE BOOKS:**

1. Francis Cherunilam, 'Business Environment'.
2. Aswathappa K, 'Essentials of Business Environment'.
3. Garg V K, 'Economic Environment of Business'.
4. Sherlekar S A, 'Modern Business Organisation and Management'.

## **B.COM (DISTANCE) –II YEAR**

**SUBJECT: MANAGERIAL ECONOMICS**

**CODE:02DBC101**

### **UNIT-I**

Managerial Economics: Concept – Nature – Scope – Functions – Concepts of scarcity – Marginalism – Equi marginalism.

### **UNIT-II**

Opportunity costs – Time perspective – Risk and uncertainty.

### **UNIT-III**

Demand Function: Concept – Types of demand – Determinants – Cardinal and ordinal utility analysis.

### **UNIT-IV**

Demand Curves – Demand elasticity – Demand forecasting.

### **UNIT-V**

Production Function: Cost concepts – Total, average and marginal cost analysis – Returns to scale – Cobb-Douglas production function.

### **UNIT-VI**

Price-output Function: Output and price decisions under perfect competition, monopolistic competition, monopoly and duopolistic conditions – Pricing strategies.

### **TEXT AND REFERENCE BOOKS:**

1. Mehta P L, 'Managerial Economics'.
2. Adhikary M, 'Managerial Economics'.
3. Gupta M & Samuel Paul, 'Managerial Economics'.
4. Chopra O P, 'Managerial Economics'.

**SUBJECT: COMMERCIAL LAW****CODE: 02DBC102****UNIT-I**

**Indian Contract Act 1872:** Meaning and essentials of a valid contract – Formation of contract – Performance of contract – Termination and discharge of contract – Remedies for breach of contract – Quasi contract.

**UNIT-II**

**Special Contracts:** Indemnity and guarantee – Bailment – Agency.

**UNIT-III**

**Sale of goods act.1930:** Contract of sale – Conditions and warranties - Transfer of property – Performance of the contract of sale. Rights of an unpaid seller.

**UNIT-IV**

**Negotiable Instruments Act,1881:** Negotiable instruments – parties to a negotiable instrument – Material alteration – crossing of cheques – Endorsement – Payment and collection of cheques.

**UNIT-V**

**Indian Partnership Act ,1932:** Meaning and test of partnership – Registration of firms - Relations of partners – Dissolution of firms.

**Arbitration Act, 1940:** Arbitration – arbitration without intervention of court – Arbitration in suits.

**UNIT-VI**

**Carriage of Goods:** Classification of common carriers – rights, duties and liabilities of common carrier – Carriage by rail – Contract of affreightment – Charter party – Bill of lading – Carriage by air – Documents relating thereto – Liability of the air carrier.**Contract of insurance** - Basic elements, kinds of insurance – Fire insurance – Marine insurance.

**TEXT AND REFERENCE BOOKS:**

- 1.Kapoor, N.D. : Elements of Mercantile law
- 2.Sen and Mitra : Commercial Law
- 3.Shukla,M.C. : Mercantile law
- 4.Relevant bare acts.



**SUBJECT: BUSINESS STATISTICS**

**CODE: 02DBC103**

**UNIT-I**

Business Statistics: Meaning – Scope.

**UNIT-II**

Measures of Central Tendency: The arithmetic, geometric and harmony means – Median and mode – Weighted average – Characteristics of different averages.

**UNIT-III**

Measures of Dispersion: The Range – The Inner Quartilerange – The Mean deviation and the Standard deviation.

**UNIT-IV**

Skewness: Different measures of skewness – Correlation (Linear Correlation only) – Interpolation.

**UNIT-V**

Index Number: Definition – Use of the index number – Cost of living index – Index numbers of wholesale prices.

**UNIT-VI**

Time Series: Seasonal cyclical and irregular fluctuations – Methods of eliminating their influence – Secular trend.

**TEXT AND REFERENCE BOOKS:**

1. Elhance D N, 'Fundamentals of Statistics'.
2. Gupta S P, 'Statistics for Commerce Students'.
3. Gupta S P, 'Statistics Methods'.

**SUBJECT: ADVANCED ACCOUNTANCY**

**CODE: 02DBC104**

**UNIT-I**

Partnership Accounts: Partner's admission – Retirement of a partner – Death of a partner.

**UNIT-II**

Joint life policy – Amalgamation of firms – Dissolution of a partnership firm – Insolvency of a partner – Garner Vs. Murray – Piecemeal distribution – Sale to a company.

**UNIT-III**

Company Accounts: Issue of shares – Issue of redeemable preference shares – Forfeiture and re-issue of shares – Redemption on redeemable preference shares – Issue of debentures – Redemption of debentures.

**UNIT-IV**

Company final accounts – Profits prior to incorporation.

**UNIT-V**

Amalgamation – Absorption – Reconstruction.

**UNIT-VI**

Department and Branch accounts – Hire purchase and instalment systems – Royalties – Fire claims.

**TEXT AND REFERENCE BOOKS:**

- 1.M.A. Arulanandam & K.S. Raman : Advanced Accounting
- 2.M.C.Shukla & T.S. Grewal : Advanced Accounting
- 3.R.L.Gupta : Advanced Accounting
- 4.Jain & Narang : Advanced Accounting

**SUBJECT: ELEMENTS OF MARKETING****CODE: 02DBC105****UNIT-I**

Modern Marketing: Concept – Approaches to study of marketing – Features of Industrial , Consumer and Services Marketing.

**UNIT-II**

Consumer Behaviour: Meaning – Their relevance to marketing – Market segmentation strategies – Marketing mix.

**UNIT-III**

Product – Meaning – Product mix – Product planning and implementation – PLC – Branding – Packaging.

**UNIT-IV**

Pricing: Policies and methods – New product pricing – Government control on pricing.

**UNIT-V**

Physical Distribution: Meaning – Importance – Types.

**UNIT-VI**

Promotion Mix: Advertisement: Meaning – Objectives – Copy – Media – Budget - Evaluation – Sales Promotion: Objectives – Types and Importance – Personal Selling: Process – Importance.

**TEXT AND REFERENCE BOOKS:**

- |                                      |                                 |
|--------------------------------------|---------------------------------|
| 1.Fundamentals of marketing          | : William J. Stanton            |
| 2.Marketing management               | : C.B. Mamoria & Satish Mamoria |
| 3.Marketing                          | : J.C. Gandhi                   |
| 4.Marketing                          | : Rajan Nair                    |
| 5.Essentials of marketing management | : S.A. Sherlekar                |

## **B.COM (DISTANCE)-III YEAR**

**SUBJECT: COMPANY LAW**

**CODE:03DBC101**

### UNIT-I

Company: Meaning – Characteristics – Types – Corporate personality – Corporate veil – Lifting of corporate veil – Incorporate – Documents to be filed – Preliminary contracts – Promoter – Duties.

### UNIT-II

Memorandum of Association: Meaning – Purpose – Contents – Doctrine of ultra vires – Effects – Alteration – Articles of Association: Purpose – Contents – Alteration – Doctrine of Constructive notice and Indoor management – Prospectus: Definition – Registration – Contents – Misrepresentation in prospectus – Consequences.

### UNIT-III

Share Capital and Membership of Company: Share – Meaning – Kinds – Allotment of shares – Forfeiture and reissue of shares – Transfer and transmission of shares – Alteration of share capital.

Membership: Types – Methods of creation of membership.

### UNIT-IV

Company Management: Director: Meaning – Appointment – Qualification – Disqualification – Vacation – Removal – Powers, duties and liabilities.

### UNIT-V

Company Meetings: Requisites of valid meeting – Types – Statutory, AGM, EGM, Board Meetings – Minutes – Chairman: Duties – Resolutions – Kinds of resolutions.

### UNIT-VI

Winding up: Meaning – Modes of winding up – Compulsory winding up – Voluntary winding up – Winding up subject to the supervision of the Court – Liquidation – Powers and duties.

### **TEXT AND REFERENCE BOOKS:**

1. Kapoor N D, 'Company Law'.
2. Sen Gupta B K, 'Company Law', Eastern Law Book House.
3. Shah S M, 'Lectures on Company Law', N.M. Tripathi P. Ltd., Mumbai.

**SUBJECT : AUDITING****CODE: 03DBC102****UNIT-I**

Definition – Meaning – Objectives of Auditing – Errors – Frauds – Continuous audit and periodical audit – Audit programmes.

**UNIT-II**

Internal check and internal control – Definition – Schemes of internal check for wage payments, petty cash, purchases and sales – Vouching of cash transaction – Vouching of trade transaction.

**UNIT-III**

Verification and valuation of stock – Methods of stock valuation – Verification and valuation of assets and liabilities.

**UNIT-IV**

Audit of limited companies – Qualifications, appointment and removal of auditors – Rights and powers – Share capital audit – Share transfer audit.

**UNIT-V**

Divisible profits – Capital profits and dividend – Depreciation of fixed assets and dividend – Dividends – Interim and final.

**UNIT-VI**

Investigation – Distinction between investigation and audit – Investigation on behalf of a lender of money, incoming partner – Investor in shares – Investigation under the companies act.

**TEXT AND REFERENCE BOOKS:**

1. Tandon : Practical Auditing

**SUBJECT: BANKING – THEORY, LAW & PRACTICE****CODE: 03DBC103****UNIT-I**

Evolution of banks – Commercial banking – Mixed banking functions of commercial banks - Their balance sheet – Credit creation by commercial banks - Central Banks – Its functions – Credit control measures of the central banks.

**UNIT-II**

Unit banking – Branch banking – Indian commercial banks. Nationalisation of major commercial banks – Objects – Place of private sector banks.

**UNIT-III**

Indian money market – Different components – Backwardness of the Indian money market – Role of commercial banks in the Indian money market.

**UNIT-IV**

Law and practice – Banker and customer – General and special relationship – Banks as borrowers – Precautions to be taken before opening accounts – Legal significance of fixed deposit receipts – cheque – its requisites – Paying banker - Collecting banker – Pass book – Closing of accounts – Loans and advances – Legal formalities and precautions.

**UNIT-V**

Crossing of cheques – Endorsements – holder in Due course – Payment in due course and special features of negotiable instruments.

**TEXT AND REFERENCE BOOKS:**

1. Basu : Theory and Practice of Development Banking
2. Muranjan S.K. : Modern Banking in India
3. Reddy & Appanniah : Banking Theory and Practice
4. Natarajan & Gordon : Banking Theory and Practice

**SUBJECT: COST ACCOUNTING****CODE: 03DBC104****UNIT-I**

Cost accounting – Elements of cost – Cost concepts.

**UNIT-II**

Accounting and control of material cost.

**UNIT-III**

Labour – Wage payment and incentives – Labour cost control – Labour turnover.

**UNIT-IV**

Process costing – Process losses – Inter-process profits.

**UNIT-V**

Standard costing – Variance analysis.

**UNIT-VI**

Cost ledgers – Reconciliation of cost and financial profits – Integral accounting.

**Note:** Theory 40%; Problems 60%.**TEXT AND REFERENCE BOOKS:**

1. Advanced cost accounting : Jain and Narang.
2. Cost accounting : N.K. Prasad
3. Cost accounting : S.P.Lengar
4. Cost accounting : Nigam and Sharma
5. Cost accounting : P.V. Ratnam

**SUBJECT: MANAGEMENT ACCOUNTING****CODE: 03DBC105****UNIT-I**

Management Accounting – Scope And Importance – Management Accounting Vs Financial Accounting And Cost Accounting.

**UNIT-II**

Ratio Analysis.

**UNIT-III**

Fund Flow Analysis – Cash Flow Analysis.

**UNIT-IV**

Budgeting And Budgetary Control – Sales Budget – Cash Budget – Operating Budget – Master Budget – Flexible Budget – Zero Base Budgeting – Performance Budgeting – Programme Budgeting.

**UNIT-V**

Marginal Costing – Break Even Analysis – Differential Costing.

**UNIT-VI**

Capital Budgeting – Nature And Significance – Methods of Evaluation of Alternative Capital Expenditure Programme.

**TEXT AND REFERENCE BOOKS:**

1. Maheswari S N, 'Management Accounting and Financial Control'.
2. Man Mohan and Goyal, 'Management Accounting'.
3. Hingorani and Ramanathan, 'Management Accounting'.
4. . Katyal, 'Management Accounting'.



