



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## B.COM (Plain)

### I- Year

SNO	Subject	Max		Min	
		THEORY	CCE	THEORY	CCE
1	BCOM 101- FINANCIAL ACCOUNTING	85	15	28	05
2	BCOM 102-Business Maths	85	15	28	05
3	BCOM 103- BUSINESS LAW	85	15	28	05
4	BCOM 104- Business Organization And Communication	85	15	28	05
5	BCOM 105- MICRO ECONOMICS	85	15	28	05
6	BCOM 106- MACRO ECONOMICS	85	15	28	05
<b>TOTAL</b>		<b>460</b>	<b>90</b>	<b>152</b>	<b>30</b>



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## FIRST YEAR

**Course B.Com.**  
**Subject Code B.com 101**

**Subject Financial Accounting**

### Unit I

**Concept of Double Entry System, Accounting concepts and Conventions Preparation of Journal, Sub Division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustment**

### Unit II

**Introduction of Indian Accounting Standards detail study of Accounting Standard- 6 and 10, Branch Accounts Departmental Accounts . Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard-6)**

### Unit III

**Royalty Accounts, Accounting of Non-Profit making organization.**

### Unit IV

**Joint venture Account, Consignment and Investment Accounts.**

### Unit V

**Partnership Account - Dissolution with Insolvency of Partner, Amalgamation of partnership firms, conversion of partnership firm into Joint Stock Company.**

### Recommended Books :-

- 1. Gupta R.L. and Radhaswamy, M. Financial Accounting Sultan Chand and New Delhi**
- 2. Monga, L.R. Ahuja, Girish and Seghal Ashok Accounting, Sultan Chand and Sons, New Delhi**
- 3. Shukla M.C. Grwwal T.S. and Gupta S.C. Advanced account Sultan Chand and Sons, New Delhi**
- 4. Sukla, S.M. Financial Accounting**
- 5. Dr.A.K.Jain Advanced Accounting**
- 6. Dr. P.K. Jain Financial Accounting**



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## FIRST YEAR

Course **B.Com.**  
Subject Code **B.com 102**

Subject **Business Maths**

### **Unit I**

Ratio-Gaining, and Sacrificing Ratio, Proportion, Percentage, Commission, discount and brokerage.

### **Unit II**

Simultaneous Equations – Meaning, Characteristic Types and calculations. Preparation of Invoice.

### **Unit III**

Elementary Matrices-Definition and Calculations, Types of Matrices.

### **Unit IV**

Logarithms and anti Logarithms – Principles and calculations, simple and compound interest.

### **Unit V**

Averages- simple, weighted and statistical Averages arithmetic mean, harmonic mean, geometric mean. Profit and loss.

### **Recommended Books :-**

1. Allen R.G.D., Basic Mathematics : Macmillan, New Delhi
2. Dowling, E.T. Mathematics for Economics; Schaum Series, Mc. Graw Hill London.
3. Loomba, Paul, Linear Progralrunmg; Tata M.C. Graw Hill, New Delhi
4. Vohra, N.D. Quantitative Techniques in Management; Tata Mc Graw Hill
5. Soni, R.S. Business Mathematics; Pitamber Publishing House
6. Kapoor, V.K. Business Mathematics; Sultan Chand & Sons, Delhi
7. Holden Mathematics for Business and Economics Macmillan India New Delhi.
8. Dr. V.K. Shukla Business Math Madhya Pradesh Hindi Granth Academy Bhopal
9. Dr. C.K. Buttan Business Mathematics



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## FIRST YEAR

**Course B.Com.**

**Subject Business Law**

**Subject Code B.com 103**

### Unit I

**Indian Contract Act 1872 – Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.**

### Unit II

**Breach of contract, Remedies for breach of contract, Indemnity and Guarantee contracts special Contracts – Bailment ,Pledge,and Agency.**

### Unit III

**Negotiable Instrument Act, 1881 – Definitions, Features, Promissory Note, Bill of Exchange and Cheque Holder and Holder in Due Course, Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.**

### Unit IV

**Consumer Protection Act 1986 – Main provisions .consumer disputes , Consumer disputes redressal agencies .MRTP act- Meaning, scope, importance and main provisions.**

### Unit V

**Foreign Exchange Management Act 2000 (FEMA) – Objective and Main Provisions, Introduction to intellectual property right Act- copyright, patent and trademark.**

### Recommended Books :-

- 1. S.A. Sarlekar Com. Law**
- 2. Singh Avtar The Principles of Mercantile Law, Esterns Book Company Law**
- 3. Kuchal M.C. Business Law, Vikash Publishing House New Delhi.**
- 4. Kapoor N.D. Businesses Law**



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## FIRST YEAR

Course **B.Com.** Subject **Business Organisation & Communication**

Subject Code **B.com 104**

### Unit I

Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components Functions, Business , ethics, social responsibilities of business Promotion of Business : Meaning, Functions, Stages of Promotion, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.

### Unit II

Company Organization : Meaning, Definition, Formation of Private and Public Company, Merits, Demerits and Types of Companies Cooperative Organization- Need, Meaning, Significance and its

Merits – Demerits. Public Enterprises- Concepts. Meaning, Characteristic, Objectives and Significance, multinational , corporations. MNC'S – An Introduction in india

### Unit III

Communication -Introduction , Definition, Nature, Objects, Importance of Communication to Managers, Elements of Communication, Feedback. Dimension and Directions of Communications ,Means of Communication –Verbal Communication, SWOT Analysis.

### Unit IV

Non – Verbal Communication, Body Language, Paralanguage, Sign Language, Visual and Audio Communication, Channel of Communication, Barriers in Communication. Written Business Communication – Concept, Advantages, Disadvantages, Importance, Need and kinds of Business Letters Essentials if an Effective Business Letter.

### Unit V

Modern Forms of Communication – Fax, E-mail, Video Conferencing, International Communication for Global Business, Group business, Group communication Network. Preparation of business, survey Report.

Recommended Books :-

1. Dr. Ramesh Mangal Business Communications Universal Pub. Agra
- 2- MkW- fouksn dqekj feJk] O;kolkf;d laizs"k.k] lkfgR; Hkou vlxjk A
- 3- MkW- lqjs'k panz tSu] O;kolkf;d laxBu A
- 4- MkW- vHk; ikBd] MkW- esgrk] O;kolkf;d laxBu A



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## FIRST YEAR

**Course** B.Com.  
**Subject Code** B.com 105

**Subject** Micro Economics

### UNIT - I

**Micro Economics – Definition, meaning, inductive and deductive method, Importance and limitations of micro Economics.**

**UNIT – II Law of Demand- Meaning and Definition, characteristics, Types of Demand, Exceptions of law of Demand.**

### UNIT - III

**Elasticity of Demand – concept, definition, importance, types and measurement of elasticity of demand, production Function (with one and two variables), Economics- Internal And Externa.**

### UNIT - IV

**Factors of production – Land Labour, Capital, organization and Enterprises, Cost and Revenue Analysis.**

### UNIT – V

**Market Structure – Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition, Marginal Productivity Theory of Distribution.**

### **Suggested Readings:**

- 1. Modern Micro economics Koustsohiarjiji A. Macmillan New Delhi.**
- 2. Micro Economics Mangal ramesh and tanna**



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## FIRST YEAR

Course **B.Com.**  
Subject Code **B.com 106**

Subject **Macro Economics**

### **Unit I**

Macro economics – concept Nature, importance, limitations, difference between micro and macroeconomics

### **Unit II**

National Income – meaning, Definition, Concept of National Income, Methods for measuring national income, Problem of calculating national income in India.

### **Unit III**

Theories of Wages, Interest and employment.

### **Unit IV**

Monitory Theories – supply and demand of theory of money, Price theory of money, liquidity of theory Money.

### **Unit V**

Banking and credit Management – commercial banking and credit control. Central banking system, inflation and deflation of money.

Recommended Books :-

1. Macro economics – Dr. V.C. Sinha
2. Macro economics – Dr. M.L. Seth