



Medi-Caps University
Faculty of Commerce
Syllabus for Bachelor of Commerce (Hons) B.Com.(Hons)

Course Code	Course Name	L	T	P	Credit
CM3AE02	Business Communication	3	0	0	3

Course Contents:

UNIT- I

Introduction to Communication: Nature, Process and Importance of Effective Communication, Different forms of Communication. Barriers to Communication, Principles of Effective Communication. Types of Communication(verbal & Non Verbal), Body language: Kinesics, Proxemics, Para language. . Channels of Communication Formal, Upward, Downward, Lateral. Informal: Grapevine; Advantages and Disadvantages of the grapevine. Comparing Formal and Informal Channels for Communication Situations

UNIT- II

Effective listening: Principles of effective listening; Factors affecting listening, Importance of Listening, Types of Listening ,Barriers to Listening and overcoming them ,Listening situations Developing Listening Skills, Importance of Feedback. Purpose of Organizational Communication. Introduction to Corporate Communication

UNIT- III

Presentation Skills : Preparing for and conducting Presentations, Interviewing and being interviewed. Group Discussions. Speeches and Public Speaking. Cultural sensitiveness and cultural context. Writing and presenting in international situations; Intercultural factors in interactions or adapting to global business.

UNIT- IV

Business Correspondence : Introduction, Principles of Business Letter Writing, Types of Business Letters, Format for Business Letters Cover letters, Sales and Credit letters, Applications ,Memorandum, Inter office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume, Report Writing ,types of reports .

UNIT- V

Technology and Business Communication: Introduction, what is an Intranet? Communicating through Email, Modern Forms of Communicating: Fax; E-mail: text messaging, instant messaging and modern techniques like video conferencing, social networking, and strategic importance of e-communication.

Text Books

1. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, *Business Communication Today*, Pearson Education
3. Shirley, Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
5. Kaul: *Effective Business Communication*: Prentice Hall, New Delhi.

Reference Books

1. Ronald E. Dulek and John S.Fielder: *Principles of Business Communication*; Macmitlan Publishing Company London.
3. Randall E.Magors; *Business Communication*: Harper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Senguin J: *Business Communication; The Real World and Your Career*, Allied Publishers, New Delhi.
6. Robinson, Netrakanti and Shintre: *Communicative Competence in Business English*; Orient Longman, Hyderabad.



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Course Code	Course Name	L	T	P	Credit
CM3SE02	Computer Application in Business	3	0	2	4

Course Contents:

UNIT- I

Basic Concepts: Characteristics of a Computer, Advantages of Computers, Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Livewire; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Basic linux commands, Application software: General Purpose Packaged Software and tailor-made software.

UNIT- II

Internet: Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines

UNIT- III

Word Processing: Introduction to word Processing; Word processing concepts, working with word document, Opening an existing document/creating a new document; saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup

UNIT- IV

Spreadsheet and its Business Applications: Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Mathematical-ROUND ALL, SUM, SUMIF, COUNT, COUNTIF; Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE. Financial - PMT, PPMT, IPMT; Logical - IF, AND, OR

UNIT- V

Presentation Software & Practical applications: Creating a presentation; Editing, Sorting, Layout, Set-up row, Rehears timing. Loan & Lease statement; Ratio Analysis, Graphical Representation of data Payroll statements: Frequency distribution. Cumulative and calculation of Means, Mode and Median, Regression.

Reference Books

1. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.
2. Deepak Bharihoka, Fundaments of Information Technology, Excel Book, New Delhi
3. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi
4. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi



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Course Code	Course Name	L	T	P	Credit
CM3EG03	Business Environment	3	0	0	3

Course Contents:

UNIT: I

Overview of Business Environment:

Meaning of business, scope & objectives of Business environment, Micro and Macro Environment- Political, Economic, Social, Technological, Legal and Natural Environment, Environmental Analysis – Concept, Objectives, Significance.

UNIT: II

Economic Environment:

Characteristics of Indian Economy, Elements of economic environment, Economic systems, Economic Planning in India, Economic Reforms, Impact of Liberalization, Privatization and Globalization on Indian business, Industrial policy of 1991.

UNIT: III

Political and Legal Environment:

Elements of Political Environment, Role of government in regulation and development of business, Government and Legal Environment Monetary Policy, Exim policy, Fiscal policy, Competition Act 2003, FEMA.

UNIT: IV

Socio-Cultural and Technological Environment:

Elements of Socio-cultural environment, Social responsibilities of business, Social audit, Elements of Technological environment- Impact of technology on business, Transfer of technology.

UNIT – V

International Business Environment:

Elements of International environment, Challenges of international business, Multinational Corporations, International Economic Institutions: WTO, World Bank, IMF, IBRD

Text Books

1. Paul Justin - Business Environment Text and Cases (Tata Mc Graw Hill) 3rd Edition.
2. P.Subba Rao, Business Environment, Himalaya Publishing house, Bombay.
3. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, 2000 7th edition.
4. Suresh Bedi, Business Environment, Excel books New Delhi.
5. Business environment, P. Subba Rao, Himalaya Publishing house, Bombay.

Reference Books

1. Sundaram & Black: International Business Environment Text and Cases, PHI
2. Fernando-Business Environment, Prentice hall
3. Avid W. Conklin, Cases in Environment of Business, Sage Response Books
4. Paleri- Business Environment, Cengage Learning.
5. Francis Cherunilam – Business Environment, Text and Cases (Himalaya Publishing House)



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Course Code	Course Name	L	T	P	Credit
CM3CO04	Corporate Laws	3	0	0	3

Course Contents:

UNIT I: Introduction of Company

Meaning, Definition & Characteristics of a company; lifting of corporate veil; formation of company; Types of Companies: On the basis of incorporation- On the basis of liability- On the basis of number of members-On the basis of control- Other Types of companies' viz. Government Company, Foreign Company etc.

UNIT II: Documents relating to formation of company and its Management

Memorandum of association, contents and its alteration, articles of association, contents and its alteration, doctrines of constructive notice and indoor management, distinction between memorandum of association and articles of association.

Meaning & contents of Prospectus, Statement in lieu of Prospects.

Director - Legal Position, Appointment and removal of directors.

UNIT III: Share and Debentures

Meaning and classification , Allotment and forfeiture of Shares, Transmission of Shares, Meaning, features & types of Debentures, Difference between Shares and Debentures.

UNIT IV: Company Meetings

An introduction, Meaning of 'Meeting'; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, quorum, proxy, resolutions, & minutes.

UNIT V: Winding Up

Meaning, Procedure and modes of winding up, National Company Law Tribunal (NCLT) , Appellate tribunal(NCLAT),Special Courts.

Text Books:

- 1) 'Company Law' by A.K.Majumdar and Dr.G.K.Kapoor [Taxmann Publications (Pvt) Ltd.] 11th Edition, June, 2008.
- 2) 'Company Law' by Avtar Singh. [Eastern Book Co. Lucknow]
- 3) Modern Company Law by Dr.S.C.Tripathi. [Central Law Publications, Allahabad] 4th Edition.
- 4) 'Corporate Laws and Secretarial Practice' by Munish Bhandari [Bharat Law House Pvt. Ltd. New Delhi.]

Reference Books:

- 1) 'Company Law' by Madhu Tyagi and Arun Kumar [Atlantic Publishers and Distributors]
- 2) Company Law - Shukla S.M.
- 3) Company Law - Nolakha R.L.
- 4) Garg, Chawla & Gupta: Company Law; Kalyani Publishers, Ludhiana

- 5) Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- 6) Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
- 7) Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
- 8) Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
- 9) *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.



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Course Code	Course Name	L	T	P	Credit
CM3CO05	Business Mathematics	4	1	0	5

Course Contents

UNIT –I

Matrices and Determinants

Matrices: Definition, Types of Matrices, Operation on Matrices, Transpose of a Matrix.

Determinants: Definition, Basic properties without proof, Minor of an element, Co-factor of an element, Inverse of a Matrix, Cramer’s rule in two variables, Application Oriented problems.

UNIT -II

Set theory and Function

Set theory: Definition, Types of Sets, Operation on Sets, Application of Set theory in Business.

Function: Definition, Types of Function (Algebraic, Transcendental), Functions related to Business and Economics, Break-even analysis.

UNIT –III

Differentiation

Concept and definition of Limits and Continuity, Derivatives of a Function, Derivatives of Sum, Difference, Product and Quotient, Applications of differentiation in Economic and Managerial problems like marginal analysis, elasticity, Maxima and Minima- concept and uses.

UNIT -IV

Integration

Elementary Integration, Integration by parts, Simple Definite Integrals, Economic Application, Consumer surplus and Producer surplus.

UNIT -V

Arithmetic Reasoning

Percentage, Ratio and Proportion, Arithmetic and Geometric Series, Permutations and Combinations (no proof only simple numerical problem).

Text Books:

1. J. K. Thukral, Mathematics, Taxmann, New Delhi.
2. A.P. Verma, Business Mathematics and Statistics, Asian Books Private Limited.

References:

1. Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain ,Business Mathematics .
2. Bari ,Business Mathematics , New Literature publishing company,Mumbai
3. J.K. Das and N.G. Das, Business Mathematics and Statistics, McGraw Hill Education, Ist edition,2011.



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Course Code	Course Name	L	T	P	Credit
CM3CO06	Financial Accounting - II	4	1	0	5

Course Contents

Unit I

BRANCH ACCOUNTS

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).

An Overview of Hire Purchase system . (Theory only)

Unit II

DEPARTMENTAL ACCOUNTS

Meaning, Objectives, Distinction between departments and branches, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

Unit III

CONSIGNMENT ACCOUNTS

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at

Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries

– Ledger Accounts in the books of Consignor and Consignee.

Unit IV

ACCOUNTING FOR NON TRADING INSTITUTIONS

Meaning- Features- Special terms- Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Professionals.

Unit V

PARTNERSHIP ACCOUNTS

Admission of a Partner – calculation of new profit sharing ratio - revaluation of assets and liabilities – adjustment of undistributed profits and losses –treatment of goodwill – adjustment of capitals – preparation of new Balance Sheet.

Retirement and Death of a Partner – (excluding individual & joint life policies)

Text Books:

1. R.L. Gupta & V.K Gupta – Advanced Accounting
2. P.C.Tulsian – Financial Accounting
3. M.C. Shukla and Grewel, Advanced Accounting , S Chand
4. R.L Gupta & Radhaswamy – Advanced Accounting – Volume I

Reference Books:

1. T.S. Reddy & A.Murthy – Financial Accounting
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
4. A Bannerjee; Financial Accounting.
5. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi.