

# RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

## New Syllabus - B.Com (Hons.) I Year (Compulsory Subjects)

### **Financial Accounting**

UNIT – I	Concept of Double Entry System, Accounting Principles, Journals, Ledger, Trial Balance, Types of Cash Book	
	(One,/Two/Three Column) Accounting Standards, IFRS – Basics.	
UNIT – II	Final Accounts - with adjustments, Bank reconciliation Statement, Depreciation Accounting (As per	
	Accounting Standard-6)	
UNIT – III	Single Entry System, Insolvency Accounts, Departmental Accounts, Branch Accounts.	
UNIT – IV	Accounting for Partnership – Basic Concept, Capital Accounts, Accounting Process of Goodwill, Accounting For	
	Admission, Retirement and Death of Partner.	
UNIT – V	Dissolution of Partnership with insolvency. Conversion of firm to company.	

#### **Business Mathematics**

UNIT – I	Average, Ratio and Proportion, Percentage
UNIT – II	Profit and Loss, Simple Interest, Compound Interest.
UNIT – III	Annuities, True Discount, Bankers' Discount.
UNIT – IV	Basic Concepts of Set Theory: Definition, Types, Operations on Sets, Venn Diagram. Simultaneous Equations:
	Meaning, Characteristics, Types and Calculations.
UNIT – V	Quadratic Equation in one variable inequalities, linear programming (Two variable)

### **Principles of Management**

UNIT – I	Basics of Management: Concept and Significance of Management, Evaluation of Management thought, some	
	leading management thinker, F.W. Taylor, Henry Fayol, Functions of Management and Manager. Business	
	Environment: Economic Political, Social Legal and Technical, Social Responsibilities of Manager, Ethics in	
	Management.	
UNIT – II	Planning and Leadership: Nature of Planning, Importance of Planning Types of Plans, Steps in Planning, Forms	
	of Planning, Limitations of Planning, Management by Objectives. Meaning and Functions of a Leader,	
	Characteristics of Leadership, Approaches to Leadership and Leadership Styles.	
UNIT – III	Organization: Meaning, Span of Management, Principles of Organizing, Departmentalization, Organization	
	Structure – Formal and Informal Organization, Line & Staff Matrix, Recent Trends in CSR, Green Management.	
UNIT – IV	Coordination and Decision Making: Distinction between coordination and cooperation, Need for coordination,	
	Requisites for Excellent coordination, Meaning and Types of Decision, Steps in rational decision making.	
	Environment of Decision making, difficulties in Decision making.	
UNIT – V	Controlling and Staffing: Need for Control, Steps in Control Process, Types of Control Methods, Control	
	Techniques, Importance and Need for Staffing, Staffing Process, Methods of Staffing, New Trends in Staffing.	

### **Business Organization and Communication**

Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions,	
Business, ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of	
Promotions, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.	
Company Organization: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits,	
types of Companies Co-operative Organization-Need, Meaning, Significance and its Merits-Demerits. Public	
Enterprises-Concept, Meaning, Characteristics, Objectives and Significance, Business – Size and Location, Plant	
Layout and Business Combination.	
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. Leadership, Motivation, Theories of Motivation.	
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 of business letter and kinds of business letter, essentials of an	
effective business letter.	
Modern Form of Communication – Fax, E-mail, Video Conferencing, International Communication for Global	
Business.	



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#### **Managerial Economics**

UNIT – I	Concepts and Techniques - Nature and Scope of Managerial Economics, Application of Economics in
	Managerial Decision Making – Marginal Analysis; Meaning and definition of demand Functions of demand,
	types of demand, Demand Forecasting.
UNIT – II	Production Function: Types of production function – one variable two variables, Law of return and retunto
	scales, law of variable proportion, isoquant curves and economies of scale.
UNIT – III	Market Structure - Price and Output decision under different Market Structures, Price Discrimination, Non-
	price Competition, Price determination under perfect and Monopolistic Market.
UNIT – IV	Factor Pricing: Meaning, Definition & Types of Rent, Wages, Marginal Productivity Theory.
UNIT – V	New Economic Policy – 1991; Liberalization, Privatization, Globalization, Impact on Business, Business Cycle.

#### **Macro Economics**

UNIT – I	Macro Economics - Concept, Nature, Importance, Limitations, Difference between Micro and Macro
	Economics.
UNIT – II	National Income - Meaning, Definition, Concept, Methods for Measuring National Income in India and its
	problem, GDP, GNP and Factor cost.
UNIT – III	Theories of Rent, Wages, Interest and employment.
UNIT – IV	Monitory Theories - Quantity theory of Money, Modern theory of Money, Keynes's Theory of Money and Price.
UNIT – V	Recent Industrial Policy, Industrial Growth in Phase-II and III Disinvestments, Foreign Direct Investment,
	Regulating Bodies, Finance Commission NITI Ayog, Roles and Responsibilities.

# New Syllabus - B.Com I Year 2017-18 (Foundation Subjects)

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### **English Language**

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UNIT – I	1. Where the mind is without fear: Rabindranath Tagore	2. The Hero : R.K. Narayan
	3. Tryst with Destiny : Jawaharlal Nehru	4. Indian Weavers : Sarojini Naidu
	5. The Portrait of a lady: Khushwant Singh	6. The Solitary Reaper: William Wordsworth
UNIT – II	Basic language Skills: Vocabulary, Synonyms, Antonyms, V	Vord Formation, Prefixes, Suffixes
UNIT – III	Basic Language Skills: Uncountable Nouns, Verbs, Tenses,	Adverbs.
UNIT – IV	Comprehension / Unseen Passage	
UNIT – V	Composition and Paragraph Writing.	

#### **Entrepreneurship Development**

UNIT – I	Entrepreneurship Development - Concept and Importance, function of Enterpriser, Goal determination -
	Problems Challenges and solutions.
UNIT – II	Project Proposal - Need and Objects - Nature of organization, Production Management, Financial
	Management, Marketing Management, Consumer Management.
UNIT – III	Role of regulatory Institutions, Role of development Organizations, Self employment oriented schemes,
	various growth schemes.



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UNIT – IV	Financial Management for Project – Financial institution and their role, Capital estimation and arrangement,
	cost and price determination, accounting management.
UNIT – V	Problem of entrepreneur – Problem relating Capital, Problem relating Registration, Administration Problem
	and how to overcome from above problems.

