

SARDAR PATEL UNIVERSITY, BALAGHAT

Session- 2025-26

B.Com. I SEM

Ability Enhancement

Subject – English-1 (BCOAE101AT)

UNIT I

Listening: Barriers of Listening skill-Approaches to Listening –How to improve Listening exercises. **Speaking:** Paralanguage: Sounds, stress, intonation- Art of conversation – Presentation skills – Public speaking- Expressing Techniques

UNIT II

Reading: Kinds of Reading – Causes of reading difficulties – Reading strategies – exercises. **Writing:** Effective writing – Paragraph , Essay, Reports, Letters, Articles, Notices, Agenda & Minutes.

UNIT III

Communication: Modes of Communication- Barriers – Interpersonal skills , Negotiation skills Non- Verbal communication – Etiquettes

UNIT IV

Group Dynamic skills: Group Discussion – Team building & Team work – Be a manager or leader – Decision making – creativity – Time & Stress management skills. **Interview skills:** Types of Interviews – Preparing for interview – Preparing a CV – Structuring the interview , Mock Interview _ Quick Tips.

UNIT V

Grammar and Translation

Construction of sentences with there is, there are, it is etc ; Usage of articles, tenses , prepositions and modals etc ; Translation of sentences, & passages from Hindi to English ; Parts of speech, General errors in Sentence Constructions

Reference Books:

1. Sanghi, Seema, Improve your communication skills. 2nd edition.
2. Burnard, Philip. Interpersonal skills Training: A source book of activities. 2005.
3. Ashley, Roderic. How to enhance your employability. 1998.
4. Dr. Alex, K. Soft sill: know yourself & Know the world. 2010.
5. Cornerstone. Developing softskills. 4th edition 2005.
6. Jones, Daniel. An outline of English phonetics.
7. Aggarwal, Rohini. Business communication and Organization & Management.
8. Grath. E.H. Basic Managerial skills for all.

SARDAR PATEL UNIVERSITY BALAGHAT

Session: 2025-26

B.Com. Ist SEM

Paper: Major Subject

FINANCIAL ACCOUNTING (BCOMA102T)

UNIT I

Introduction- accounting concepts and conventions, Concept of double entry system, preparation of journal, sub-division of journal, preparation of ledger and trial balance, Adjustments entries, final accounts with adjustment.

UNIT-II

Introduction for Indian accounting standards. Detail study of accounting standard - 6 and 10,

Branch accounts- Meaning and Definiton ,Objects of Branch account, types of branch account(dependent branch, independent branch, foreign branch) ,preparation of branch account by debtors methods and personal account methods, stock and debtors methods, wholesale branch methods, Accounting records in independent branch books, incorporation of branch trial balance in head office books , foreign branch- preparation of final accounts of foreign branch.

UNIT-III

Royalty Accounts- Meaning and Definiton , Difference between Rent and Royalty, Types of Royalty . definition of minimum rent, short-working, surplus, unrecouped short working, accounting records for mininig royalty in the books of lessee Accounting records in the books of landlord, preparation of deed rent account in the books of lessee, Government subsidy, lock-out and limit of short work

Accounting For Non-Profit Making Organization- Accounting records of Non-trading Institutions, Final Statements of Non-Trading Organisation- Receipt and payments Accounts, Income and Expenditure Accounts, Balance Sheet , Business Institutions, Non- trading institutions.

UNIT-IV

Consignment Account- Accounting Records in the books of consignor- Goods sent on consignment account, consignment account, consignees account, consignment stock account, accounting records in the book of consignee- consignment of goods at invoice price , calculation of overriding commission.

Departmental accounts- Meaning and Definiton , Allocation of expenses in different Departments, inter-departmental transaction, reserve of unrealized profit, preparation of departmental profit and loss account and balance sheet

UNIT-V

Partnership Accounts- Introduction , Meaning and Definiton of partnership, Dissolution with Insolvency of Partner, Amalgamation of Partnership Firms. Conversion of partnership firm into joint stock company.

Recommended Books

Gupta R.L. and Radhaswamy, M	Sultan Chand & Sons. New Delhi
Shukla M.C. Grewwal T. S and Gupta	S. Chand & sons. New Delhi
Shukla S.M.	Sahitya Bhawan publication Agra
Murti Guru Prasad	Himalya Publising House Mumbai
Jain and Narang	Kalyani Publising house, Jaipur
S.N. Maheswari	Vikas Publising house new Delhi
Sharma and Gupta	RBD Publising House Delhi
Khatik S.K. Jat Jitendra Saxena K.	Extol Publishing Bhopal
Gangwar Sharda	Himalya Publishing House, Agra

SARDAR PATEL UNIVERSITY BALAGHAT

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B.Com. Ist Sem

Paper: Minor Subject

Business Organisation and Communication (BCOMI103T)

UNIT I

Business Organisation: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions, Business Ethics, Social Responsibilities of Business, And Promotions of Business: Meaning, Functions, Stages of Promotions, Forms of Business Organisation: Detailed Study of Sole Proprietorship and partnership.

UNIT II

Company Organisation: Meaning, Definition, Formation of Private and public Company, Merits and demerit, Types of Companies. Cooperative Organisation: Need, Meaning, Significance and its merits and demerits. Public Enterprises- Concept, Meaning, Characteristics, Objectives and Significance, Multinational Corporation (MNCs) an Introduction in India.

UNIT III

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

UNIT IV

Non-verbal Communication, Body Language, Para Language, Sign Language, visual and audio Communication, Channel of Communication, Barriers in Communication, Written Business Communication- Concept, Advantages, Disadvantages, Importance, needs and Kinds of Business Letters, Essentials of an Effective Business Letters

UNIT V

Modern Forms of Communication: FAX, Emails, Video Conferencing, International Communication For Global Business, Group Business, Group Communication Network, and Preparation of Business survey Report.

Recommended Books

Dr. Ramesh Mangal (English)	Bussiness Communication, Universal PUB. Agra
Mehta D and Mehta NK	A hand book of communication Skill practices, Radha Publication New Delhi.
MkW- fouksn feJk	lkfgR; Hkou vkxjk
Mk-W v:.k ikBd	lkfgR; Hkou vkxjk
Nolakha R.c.	RBD Publishing House Jaipur

SARDAR PATEL UNIVERSITY, BALAGHAT

Session-2025-26

B.com 1 Semester

Paper- Multi–inter Disciplinary Course

Advertising, Sales Promotion and Management(BCOMD104T)

UNIT I

Development Journey of Advertisement : India scenario. Concept and importance of Advertising, Advertising function and objects, Type of Advertising, Commercial and Non-Commercial Advertising.

UNIT II

Advertising media, Different types of media, Media planning, Role and impact of Advertising agencies Relationship with clients. Stages of starting their own advertising agency .Make advertisement on the ill effect of fast food and loss of cultural values for children.

UNIT III

Advertising budget, Factors affecting advertising expenditure, Ethics and code of conduct in advertising.

UNIT IV

Classified and display advertising, Comparative Advertising Regulatory agencies- Advertising Agencies Association of India (AAAI), The Advertising Standards Council of (ASCI)

UNIT V

Advertising message, Elements of preparation of advertising message, Print copy, Broadcast copy, Copy for Direct mail.

Suggested Readings:

- Daniel Yadin – Advertising – Pearson Education India.
- Mk- „,lh tSu o uhjt flag & foØ; ,ao foKkiu & ,lchihMhifCyds”ku- vkxjk
- Sontakki – Advbvertising – Himalaya Publishing House.
- Sharma and Singh – Advertising Planning and Implementation – Prentice Hall
- Mahendra Mohan – Advertising Management –Concepts andcases – Tata McGrawHill.
- S H HKazmi, Satish K Batra Advertising and Sales Promotion.
- Book published by hindi Granth Academy.

SARDAR PATEL UNIVERSITY BALAGHAT

Session: 2025-26

B.Com. Ist Sem

Vocational Course

Micro Economics (BCOVOC105AT)

UNIT-I

Micro Economics- Definition, Meaning, Inductive and Deductive Methods, Importance and Limitations of Micro Economics.

UNIT –II

Law of Demand- Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand, Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand .

UNIT-III

Production Analysis: Concept of Production, Factors, Laws of Production, Economies of Scale, Economies of Scope, Production functions.

UNIT-IV

Cost Analysis: Cost Concept, Types of Costs, Cost function and cost curves, Costs in short and long run, LAC and Learning Curve

UNIT-V

Market Structure- Concept, Definition, Characteristics, Classification, Price Determination Under Perfect and Imperfect Competition, Marginal Productivity Theory of Distribution

Recommended Books

- Modern Micro economics Koustsohjarji A. Macmillan New Delhi.
- Mankiw - Principles of Economics & Parkin - Economics
- Feiwel, O. A. & Feiwel, J. H. Economics
- Hicks - Economics & Hicks - Economics
- Chikara, Y. & Chikara, Y. Economics
- D.N. Dwivedi - Economics - Vikas Publishing house New Delhi.

SARDAR PATEL UNIVERSITY BALAGHAT
B.Com (CA) – 2025 – 2026
B.Com. – I Sem.
Paper- Vocational Course
Sub- Computers Fundamentals (BCOVOC105BT)

UNIT-I

Introduction to Computer System:- Block Diagram, Component: Mother board, Processor, Main memory, cache memory, hard disk .

Input device, Output device, External storage devices: floppy disk, CD Rom, DVD, US drive

Types of Software: System Software , Application Software

UNIT-II

Operating System:- Definition, Function Of Operating System , types of Operating systems Elementary idea of various Common Operating System Present round the World.

MS Window:- Introduction and its features, desktop, taskbar, files and folder start menu operation, my computer, network neighborhood, window explorer, creating copy, paint, notepad, OLE features.

UNIT-III

Introduction to MS-Word: Advantage of word processing, Creating, Saving And Editing a document: Selecting, Deleting, Replacing Text, Copying text to another file. insert formatting text and Paragraph, using the Font, Dialog Box, Paragraph Formatting using bullets and numbering in paragraphs, use of smart art, checking Spelling

Introduction to MS-Excel: Numbers, Formula, Editing Data in a Cell, Excel function, using a Range with SUM, Moving and Copying data, inserting and deleting Row And Columns in the worksheet, Using The format Cell Dialog Box, Using Chart Wizard to Create a chart.

Introduction to MS-Power Point: Introduction to PowerPoint presentation, .Slide show, Formatting, Creating a presentation, inserting Smart Arts, Adding Object, Applying Transitions ,Animation Effect, Adding Tablets, Charts And media file

UNIT-IV

Number system: decimal, binary, octal, hexadecimal, conversion from one base to another base . Boolean function & truth tables, SOP, POS form, minterms/maxterms, simplification of logic circuits using Boolean algebra and karnaugh maps, Logic gates:- AND, OR, NOT, NAND, NOT, X-OR and X-NOR gates, their symbols and truth tables, circuit design with gates: adder/subtract or circuit.

UNIT-V

Memory cell, primary memory: RAM, static and dynamic RAM, ROM, PROM, EPROM, EEPROM, cache memory, secondary memory and its types, virtual memory concept, memory accessing methods: serial and random access. Data bus, control bus & address bus. Word length of a computer, memory addressing capability of a cpu, processing speed of computer, microprocessors, single chip microcomputers (microcontrollers).

Text Books& Reference Books:-

1. Computer fundamental by P.K. Sinha
2. Fundamental of information technology by A. Leon& M. Leon
3. Computer Today by Suresh K. Basandra.
4. PC Software MS Office by Nitin K .Nayak
5. M.S. Office 2016 by Dr. Sudhakar Singh
6. MS Office interactive course by Greg Perry, Techmedia
7. Operating System: Achyut S. Godbole.