



Faculty of Commerce, Lucknow University

B.Com. Part-I (Syllabus)

Compulsory all three Groups –A,B,C. There shall be two papers in each group of 100 marks each. In each paper, there shall be one compulsory question of 40 marks. For more questions be attempted selecting one question carrying 15 marks for each units:

Group -A	Paper (i)– Micro Economics
Unit –I	Definition Nature and scope of economics, Marshall & Robins Views. Utility of Economics, Micro vs. Macromedia of Economics study, Economic Theory and Business Decisions.
Unit –II	Utility Analysis, Consumer Behaviour, Consumer’s equilibrium. Traditional approach and Indifference curve and Analysis: price income and substitution effects. Some application of indifference Curve Techniques, Elasticity of demand.
Unit –III	Production –Equal Product Curves, Scale of Production: Input-Output relationship, cost Curves; Variable cost conditions and law of variable proportions, Producers’ equilibrium. Product pricing –market format, perfect competition, Monopoly and imperfect completion.
Unit-IV	Pricing of Factors of Production, Concept of Marginal Productivity, Theories of Rent, Wages, Theories of Interest and Profit.
	Paper (ii) : Currency and Banking
Unit –I	Functions significance of money, various forms of money, Causes, remedies and effects of Inflation, Deflation and Reflation Indian Money Market, Principles Methods of Note issues, Monetary Standard – Gold Standard, Bi-metallise and Managed Currency Standard.
Unit –II	Meaning and significance of credit. Factors influencing the Volume of credit in Country, Credit Creations of Bank, Credit Control by RBI
Unit –III	Functions of Commercial Bank, Types of Banks, Unit and Branch Banking System, concept of Mix Banking, Central Bank and its functions, Reserve Bank of India, State Bank of India, Regional Rural Banks, Progress of Nationalized Banks in India.
Unit –IV	Concept of Foreign Exchange and Exchange Rate, Factors causing fluctuation in Exchange Control Meaning, Objective and Methods.
Group -B	Paper – I Essential of Management
Unit –I	Nature, scope and functions of Management, Evolution of Management thought, various approaches to management, Functions of a manager, Introduction to Corporate Social Responsibility.
Unit –II	Planning: Objective, Nature and process of planning, SWOT Analysis, formulation of plans, Decision making process. Organising: Objectives, nature and process of organizing formal and informal organization, authority and responsibility, delegation and empowerment, centralisation and decentralisation, concept of departmentation, Organisation Chart, Line, Staff and functional relationships.
Unit-III	Staffing: Concept, Manpower Planning, recruitment, selection, training and development, performance appraisal. Directing: Concept and techniques of Motivation and Leadership. Process and barriers to communication.
Unit-IV	Controlling: Concept, Need and Techniques. Controlling: concept, process and techniques and control, Management by Objectives (MBO) Management by Exception (MBE), Essentials of effective control, Managerial effectiveness.
	Paper –II : Office Management
Unit –I	Office: Meaning, importance, activities, emerging trends, concept of paperless office. Office management: Meaning, functions. Office organization: Definition, characteristics, types of organisation, office systems and procedures, charts and manuals. Office location, layout and environment, flow of work.
Unit II	Computer fundamentals: Concept, Components and types of computers. Operating system: Concept, functions, types. Managing files and folders. Internet: Basics, features, methods of access. Applications and benefits of Computerisation and Internet in office. Introduction to word processing and spreadsheets: Templates and creation of documents, editing and formatting, creating tables, basic applications.
Unit-III	Office record management: Importance, filing essentials, modern methods of filing, modern filing devices, indexing system. Office Forms: Meaning, principles, design and control of office forms. Office Supplies: Management and control of office supplies. Office Correspondence: Types, centralized and decentralized correspondence, procedure of handling inward and outward correspondence, electronic communication.
Unit –IV	Office Information System: Concept, basic types and business applications. Planning and designing of Information System: System Development Life Cycle, Flow Charts. Office reports: Types of reports, report writing and precis writing. E-Commerce: Concepts, types, business models, e-payment systems.
Group –C	Paper –I : Financial Accounting
Unit –I	Accounting an introduction : Accounting Standard – national and international, Partnership Accounts – Admission, retirement & death, Dissolution of partnership firm.
Unit –II	Absorption, Amalgamation and reconstruction of companies, Liquidation of companies and preparation of a Liquidator’s Final Statment of Account.
Unit –III	Hire purchase and instalment accounts, Royalties accounts, insolvency accounts.
Unit –IV	Branch account: Voyage accounts, Accounts of empties and packages; Insurance Claim for loss of Stock and loss of profit.
	Books recommended
	<ol style="list-style-type: none"> 1. J.C. Varshney & Dr. Audhesh Kumar – Financial Accounting 2. वार्ष्णेय एवं त्रिपाठी – वित्तीय लेखांकन 3. S.N. Maheshwary – Financial Accounting 4. S.M. Shukla – Financial Accounting 5. Sarkar and Misra – Rajasva Shastra 6. Bhargava – Public Finance in theory and practice Saxena and mathur – Public Fiance
	Paper –II : Business Organisation
Unit-I	Definition, Nature and scope of business, Business and society, Social Responsibility of Business, Factors Determining the size of business unit. Forms of business organization – A Comparative study.
Unit-II	Monopolistic combination, Production management, Rationalization & methods of remunerating labour.
Unit –III	Organization process – Importance, principles, Various aspects of organization, organization structure, Departmentation, Line and Staff Relationships, Span of control, Delegation of authority, Decentralization.
Unit-IV	Produce and stock Exchange : its organization and economic functions.
	Books recommended
	<ol style="list-style-type: none"> 1. Prof. Dinesh Sharma – Business Organisation (Hindi) 2. R.K. Maheshwari & Ram Milan – Business Organisation, Royal Book Company