

## EXAM SYLLABUS

# B.Com 1st Year Syllabus 2026 - Core Subjects & Topics

8 subjects · 101 topics · 180 min · 100 marks

B.Com 1st Year Syllabus 2026 includes Financial Accounting, Business Economics, Business Law, Management, and more. Get important topics and recommended books.

**WHAT TO STUDY FIRST**

Begin your B.Com 1st year preparation by focusing on core subjects like Financial Accounting, Business Economics, and Business Law, as these form the foundational pillars of commerce education. These subjects often carry significant weightage and are crucial for understanding subsequent topics. Referencing standard textbooks and official university syllabi for these core areas will provide a solid base. Prioritize understanding the fundamental principles and concepts as outlined in the syllabus to build a strong academic framework.

**EXAM PATTERN**

180 min · 100 marks · Mixed

B.Com Programme - Semester I & II

Marking: +3 for correct, -1 for incorrect (BHU B.Com Hons). Other universities may have different schemes. Marks per question often range from 10-20.

Negative: Applicable in BHU B.Com Hons.

**Financial Accounting**

100 marks · 180 min

MCQ, Practical Questions, Theory Questions

**Business Law**

Descriptive Questions

**Business Economics**

Descriptive Questions

**Business Organization and Management**

Descriptive Questions

**Mathematics & Statistics**

Practical Questions

**Skill Enhancement Course (SEC)**

Mixed

**Ability Enhancement Course (AEC)**

Mixed

**Discipline Specific Elective (DSE)**

Mixed

- Three-year undergraduate degree divided into six semesters.
- Curriculum follows NEP-based structure with core, skill enhancement, and language courses.
- Subjects typically include Financial Accounting, Business Law, Economics, and Management.

- Exam pattern varies by university (e.g., Delhi University, Mumbai University, BHU).
- Some universities have practical and theoretical components in their papers.
- Internal assessments may also contribute to the total marks.

## SUBJECT-WISE SYLLABUS

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### 01 Financial Accounting

16 topics · Varies by institution, often a core component

#### RECOMMENDED BOOKS

- Financial Accounting by T.S. Grewal
- Financial Accounting by S.P. Jain & K.L. Narang
- NCERT / University prescribed textbooks

- 1 Meaning and Scope of Accounting
- 2 Need for Accounting
- 3 Development of Accounting
- 4 Nature and objectives
- 5 Bookkeeping vs. Accounting
- 6 Accounting Principles, Concepts, and Conventions
- 7 Accounting Standards
- 8 International Accounting Standards
- 9 Accounting Equation and Transactions
- 10 Preparation of Financial Statements
- 11 Ratio Analysis
- 12 Cash Flow Statements
- 13 Accounting for Sole Proprietorship
- 14 Accounting for Partnerships
- 15 Accounting for Non-Profit Organizations
- 16 Accounting for Companies (basic)

### 02 Business Economics

14 topics · Varies by institution, often a core component

#### RECOMMENDED BOOKS

- Microeconomics by V.N. Pandit
- Indian Economy by Ramesh Singh
- NCERT / University prescribed textbooks

- 1 Introduction to Economics
- 2 Meaning and Scope of Business Economics
- 3 Microeconomics vs. Macroeconomics
- 4 Law of Demand and Supply

- 5 Elasticity of Demand and Supply
- 6 Consumer Behavior Theory
- 7 Theory of Production
- 8 Cost Concepts and Analysis
- 9 Forms of Market
- 10 Price Determination under Perfect Competition
- 11 Monopoly and Monopolistic Competition
- 12 National Income Accounting
- 13 Inflation and Deflation
- 14 Indian Economic Environment

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## 03 Business Law

17 topics · Varies by institution, often a core component

### RECOMMENDED BOOKS

- Business Law by N.D. Kapoor
- Indian Contract Act, 1872 by Avtar Singh
- University prescribed textbooks

- 1 Introduction to Business Law
- 2 Indian Contract Act, 1872
- 3 Elements of a Valid Contract
- 4 Performance of Contract
- 5 Breach of Contract and Remedies
- 6 Specific Contracts (Indemnity, Guarantee, Bailment, Pledge, Agency)
- 7 Sale of Goods Act, 1930
- 8 Conditions and Warranties
- 9 Rights of Buyer and Seller
- 10 Negotiable Instruments Act, 1881
- 11 Promissory Notes, Bills of Exchange, Cheques
- 12 Dishonour of Cheques
- 13 Introduction to Company Law
- 14 Types of Companies
- 15 Formation of Companies
- 16 Basic concepts of Partnership Law
- 17 Consumer Protection Act

## 04 Business Management

13 topics · Varies by institution

### RECOMMENDED BOOKS

- Principles of Management by Harold Koontz & Heinz Weihrich
- Business Organization and Management by R.K. Sharma
- University prescribed textbooks

- 1 Introduction to Management
- 2 Nature and Significance of Management
- 3 Evolution of Management Thought
- 4 Levels of Management
- 5 Functions of Management
- 6 Planning: Process and Types
- 7 Organizing: Structure and Departmentation
- 8 Staffing: Recruitment and Selection
- 9 Directing: Leadership and Motivation
- 10 Controlling: Process and Techniques
- 11 Coordination
- 12 Decision Making
- 13 Social Responsibility of Business

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## 05 Mathematics and Statistics

10 topics · Varies by institution

### RECOMMENDED BOOKS

- Business Mathematics and Statistics by Dr. S.N.S. Grewal
- Business Mathematics by K.S. Agrawal
- University prescribed textbooks

- 1 Basic Mathematical Concepts
- 2 Matrices and Determinants
- 3 Permutations and Combinations
- 4 Calculus: Differentiation and Integration (Basic)
- 5 Basic Statistics: Measures of Central Tendency
- 6 Measures of Dispersion
- 7 Probability
- 8 Correlation and Regression Analysis
- 9 Time Series Analysis
- 10 Index Numbers

## 06 Business Communication

13 topics · Varies by institution

### RECOMMENDED BOOKS

- Business Communication by P.D. Chaturvedi & P. Chaturvedi
- Effective Business Communication by K.K. Sinha
- University prescribed textbooks

- 1 Introduction to Business Communication
- 2 Process of Communication
- 3 Barriers to Communication
- 4 Types of Communication (Verbal, Non-Verbal)
- 5 Written Communication
- 6 Business Letters and Reports
- 7 Memoranda and Notices
- 8 Oral Communication
- 9 Public Speaking and Presentations
- 10 Listening Skills
- 11 Group Communication
- 12 Interviews
- 13 Modern Communication Methods (Email, etc.)

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## 07 Environmental Studies

10 topics · Often a compulsory/qualifying paper

### RECOMMENDED BOOKS

- Environmental Studies by Benny Joseph
- University prescribed textbooks

- 1 Introduction to Environmental Studies
  - 2 Environmental Awareness and Ethics
  - 3 Ecosystems: Structure and Function
  - 4 Biodiversity and its Conservation
  - 5 Environmental Pollution (Air, Water, Soil, Noise)
  - 6 Pollution Control Measures
  - 7 Natural Resources Management
  - 8 Climate Change and Global Warming
  - 9 Environmental Policies and Legislation
  - 10 Human Population and Environment
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# 08 English/Language Elective

8 topics · Varies by institution

## RECOMMENDED BOOKS

— University prescribed textbooks for English/Language

- 1 Grammar and Syntax
- 2 Vocabulary Enrichment
- 3 Reading Comprehension
- 4 Composition Writing
- 5 Essay Writing
- 6 Letter Writing
- 7 Précis Writing
- 8 General English Skills

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8 subject(s), 101 topics listed above. Verify critical details with the official exam notification before applying.