



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE

Study Scheme

Of

Bachelor of Commerce

[Applicable w.e.f. Academic Session 2014-15 till revised]



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE

B.Com Scheme of Studies

B.Com I Year – I Semester

| S. No. | Course Code | Subject | Teaching Schedule | | | Total Hours | Credits |
|--------------|-------------|-----------------------------|-------------------|----------|----------|-------------|-----------|
| | | | L | T | P | | |
| 1 | CML-101-A | Management Concepts | 4 | 0 | 0 | 4 | 4 |
| 2 | CML-103-A | Micro Economics | 4 | 0 | 0 | 4 | 4 |
| 3 | CML-105-A | Financial Accounting | 4 | 0 | 0 | 4 | 4 |
| 4 | CML-107-A | Foundation English – I | 4 | 0 | 0 | 4 | 4 |
| 5 | AHL-109-A | Fundamentals of Mathematics | 4 | 0 | 0 | 4 | 4 |
| 6 | CAL-105-A | Basics of Computer | 3 | 0 | 0 | 3 | 4 |
| 7 | CAP-105-A | Basics of Computer Lab | 0 | 0 | 2 | 2 | |
| TOTAL | | | 23 | 0 | 2 | 25 | 24 |

B.Com I Year – II Semester

| S. No. | Course Code | Subject | Teaching Schedule | | | Total Hours | Credits |
|--------------|-------------|-------------------------|-------------------|----------|----------|-------------|-----------|
| | | | L | T | P | | |
| 1 | CML-102-A | Business Organization | 4 | 0 | 0 | 4 | 4 |
| 2 | CML-104-A | Macro Economics | 4 | 0 | 0 | 4 | 4 |
| 3 | CML-106-A | Cost Accounting | 4 | 0 | 0 | 4 | 4 |
| 4 | CML-108-A | Business Law | 4 | 0 | 0 | 4 | 4 |
| 5 | CML-110-A | Foundation English – II | 4 | 0 | 0 | 4 | 4 |
| 6 | AHL-110-A | Environmental Studies | 2 | 0 | 0 | 2 | 2 |
| TOTAL | | | 22 | 0 | 0 | 22 | 22 |



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com Scheme of Studies

B.Com II Year – III Semester

| S. No. | Course Code | Subject | Teaching Schedule | | | Total Hours | Credits |
|--------------|-------------|--|-------------------|----------|----------|-------------|-----------|
| | | | L | T | P | | |
| 1 | CML-201-A | Fundamentals of Statistics | 4 | 0 | 0 | 4 | 4 |
| 2 | CML-203-A | Financial Management | 4 | 0 | 0 | 4 | 4 |
| 3 | CML-205-A | Company Accounts | 4 | 0 | 0 | 4 | 4 |
| 4 | CML-207-A | Organizational Behaviour | 4 | 0 | 0 | 4 | 4 |
| 5 | CML-209-A | Essentials of E-Commerce | 4 | 0 | 0 | 4 | 4 |
| 6 | CML-211-A | Essentials of Business Communication - I | 4 | 0 | 0 | 4 | 4 |
| TOTAL | | | 24 | 0 | 0 | 24 | 24 |

B.Com II Year – IV Semester

| S. No. | Course Code | Subject | Teaching Schedule | | | Total Hours | Credits |
|--------------|-------------|---|-------------------|----------|----------|-------------|-----------|
| | | | L | T | P | | |
| 1 | CML-202-A | Business Environment | 4 | 0 | 0 | 4 | 4 |
| 2 | CML-204-A | Human Resource Management | 4 | 0 | 0 | 4 | 4 |
| 3 | CML-206-A | Management Accounting | 4 | 0 | 0 | 4 | 4 |
| 4 | CML-208-A | Company Law | 4 | 0 | 0 | 4 | 4 |
| 5 | CML-210-A | Fundamentals of Operations Research | 4 | 0 | 0 | 4 | 4 |
| 6 | CML-212-A | Essentials of Business Communication – II | 4 | 0 | 0 | 4 | 4 |
| TOTAL | | | 24 | 0 | 0 | 24 | 24 |



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com Scheme of Studies

B.Com III Year – V Semester

| S. No. | Course Code | Subject | Teaching Schedule | | | Total Hours | Credits |
|--------------|-------------|--|-------------------|----------|----------|-------------|-----------|
| | | | L | T | P | | |
| 1 | CML-301-A | Economic Development and Planning in India | 4 | 0 | 0 | 4 | 4 |
| 2 | CML-303-A | Marketing Management | 4 | 0 | 0 | 4 | 4 |
| 3 | CML-305-A | Financial Institutions, Markets and Services | 4 | 0 | 0 | 4 | 4 |
| 4 | CML-307-A | Taxation – I | 4 | 0 | 0 | 4 | 4 |
| 5 | CML-309-A | Business Values and Ethics | 4 | 0 | 0 | 4 | 4 |
| TOTAL | | | 20 | 0 | 0 | 20 | 20 |

B.Com III Year – VI Semester

| S. No. | Course Code | Subject | Teaching Schedule | | | Total Hours | Credits |
|--------------|-------------|--|-------------------|----------|----------|-------------|-----------|
| | | | L | T | P | | |
| 1 | CML-302-A | Fundamentals of Entrepreneurship | 4 | 0 | 0 | 4 | 4 |
| 2 | CML-304-A | International Business | 4 | 0 | 0 | 4 | 4 |
| 3 | CML-306-A | Advanced Financial Accounting | 4 | 0 | 0 | 4 | 4 |
| 4 | CML-308-A | Taxation - II | 4 | 0 | 0 | 4 | 4 |
| 5 | CML-310-A | Auditing | 4 | 0 | 0 | 4 | 4 |
| 6 | CML-312-A | Life Skills | 3 | 0 | 0 | 3 | 0 |
| 7 | CMT-314-A | Comprehensive Viva-Voce of the subjects of all six semesters | 0 | 0 | 0 | 0 | 2 |
| TOTAL | | | 23 | 0 | 0 | 23 | 22 |

Examination Scheme

Of

Bachelor of Commerce

[Applicable w.e.f. Academic Session 2014-15 till revised]



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com Scheme of Studies

B.Com I Year – I Semester

| S. No. | Course Code | Subject | Marks Allocation | | | Total Duration | T/P/V |
|--------------|-------------|-----------------------------|------------------|------------|------------|----------------|-------|
| | | | Internal | External | Total | | |
| 1 | CML-101-A | Management Concepts | 50 | 100 | 150 | 3hrs. | T |
| 2 | CML-103-A | Micro Economics | 50 | 100 | 150 | 3hrs. | T |
| 3 | CML-105-A | Financial Accounting | 50 | 100 | 150 | 3hrs. | T |
| 4 | CML-107-A | Foundation English – I | 50 | 100 | 150 | 3hrs. | T |
| 5 | AHL-109-A | Fundamentals of Mathematics | 50 | 100 | 150 | 3hrs. | T |
| 6 | CAL-105-A | Basics of Computer | 50 | 100 | 150 | 3hrs. | T/P |
| 7 | CAP-105-A | Basics of Computer Lab | 20 | 30 | 50 | | |
| TOTAL | | | 320 | 630 | 950 | 18 hrs. | |

B.Com I Year – II Semester

| S. No. | Course Code | Subject | Marks Allocation | | | Total Duration | T/P/V |
|--------------|-------------|-------------------------|------------------|------------|------------|----------------|-------|
| | | | Internal | External | Total | | |
| 1 | CML-102-A | Business Organization | 50 | 100 | 150 | 3hrs. | T |
| 2 | CML-104-A | Macro Economics | 50 | 100 | 150 | 3hrs. | T |
| 3 | CML-106-A | Cost Accounting | 50 | 100 | 150 | 3hrs. | T |
| 4 | CML-108-A | Business Law | 50 | 100 | 150 | 3hrs. | T |
| 5 | CML-110-A | Foundation English – II | 50 | 100 | 150 | 3hrs. | T |
| 6 | AHL-110-A | Environmental Studies | 50 | 100 | 150 | 3hrs. | T |
| TOTAL | | | 300 | 600 | 900 | 18 hrs. | |



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com Scheme of Studies

B.Com II Year – III Semester

| S. No. | Course Code | Subject | Marks Allocation | | | Total Duration | T/P/V |
|--------------|-------------|--|------------------|------------|------------|----------------|-------|
| | | | Internal | External | Total | | |
| 1 | CML-201-A | Fundamentals of Statistics | 50 | 100 | 150 | 3hrs. | T |
| 2 | CML-203-A | Financial Management | 50 | 100 | 150 | 3hrs. | T |
| 3 | CML-205-A | Company Accounts | 50 | 100 | 150 | 3hrs. | T |
| 4 | CML-207-A | Organizational Behaviour | 50 | 100 | 150 | 3hrs. | T |
| 5 | CML-209-A | Essentials of E-Commerce | 50 | 100 | 150 | 3hrs. | T |
| 6 | CML-211-A | Essentials of Business Communication - I | 50 | 100 | 150 | 3hrs. | T |
| TOTAL | | | 300 | 600 | 900 | 18 hrs. | |

B.Com II Year – IV Semester

| S. No. | Course Code | Subject | Marks Allocation | | | Total Duration | T/P/V |
|--------------|-------------|---|------------------|------------|------------|----------------|-------|
| | | | Internal | External | Total | | |
| 1 | CML-202-A | Business Environment | 50 | 100 | 150 | 3hrs. | T |
| 2 | CML-204-A | Human Resource Management | 50 | 100 | 150 | 3hrs. | T |
| 3 | CML-206-A | Management Accounting | 50 | 100 | 150 | 3hrs. | T |
| 4 | CML-208-A | Company Law | 50 | 100 | 150 | 3hrs. | T |
| 5 | CML-210-A | Fundamentals of Operations Research | 50 | 100 | 150 | 3hrs. | T |
| 6 | CML-212-A | Essentials of Business Communication – II | 50 | 100 | 150 | 3hrs. | T |
| TOTAL | | | 300 | 600 | 900 | 18 hrs. | |



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com Scheme of Studies

B.Com III Year – V Semester

| S. No. | Course Code | Subject | Marks Allocation | | | Total Duration | T/P/V |
|--------------|-------------|--|------------------|------------|------------|----------------|-------|
| | | | Internal | External | Total | | |
| 1 | CML-301-A | Economic Development and Planning in India | 50 | 100 | 150 | 3hrs. | T |
| 2 | CML-303-A | Marketing Management | 50 | 100 | 150 | 3hrs. | T |
| 3 | CML-305-A | Financial Institutions, Markets and Services | 50 | 100 | 150 | 3hrs. | T |
| 4 | CML-307-A | Taxation – I | 50 | 100 | 150 | 3hrs. | T |
| 5 | CML-309-A | Business Values and Ethics | 50 | 100 | 150 | 3hrs. | T |
| TOTAL | | | 250 | 500 | 750 | 15 hrs. | |

B.Com III Year – VI Semester

| S. No. | Course Code | Subject | Marks Allocation | | | Total Duration | T/P/V |
|--------------|-------------|----------------------------------|------------------|------------|-------------|----------------|-------|
| | | | Internal | External | Total | | |
| 1 | CML-302-A | Fundamentals of Entrepreneurship | 50 | 100 | 150 | 3hrs. | T |
| 2 | CML-304-A | International Business | 50 | 100 | 150 | 3hrs. | T |
| 3 | CML-306-A | Advanced Financial Accounting | 50 | 100 | 150 | 3hrs. | T |
| 4 | CML-308-A | Taxation - II | 50 | 100 | 150 | 3hrs. | T |
| 5 | CML-310-A | Auditing | 50 | 100 | 150 | 3hrs. | T |
| 6 | CML-312-A | Life Skills | 50 | 100 | 150 | - | V |
| 7 | CMT-314-A | Comprehensive Viva-Voce | 50 | 100 | 150 | - | V |
| TOTAL | | | 350 | 700 | 1050 | 15hrs. | |

T-Theory

P-Practical

V-Viva - Voce



SCHOOL OF COMMERCE

DEPARTMENT OF COMMERCE

B.Com I SEMESTER

| L | T | P | CML-101-A | Credits |
|---|---|---|---------------------|---------|
| 4 | 0 | 0 | Management Concepts | 4 |

Objective: *The primary purpose of this paper is to acquaint the students with the basic management concepts and principles and to make them aware of the important management functions.*

SECTION A

Unit 1: Introductory Management Concepts: Concept of Management, Levels of Management, Skills of Management, Functions of Management – Managerial and Operative, Management Vs. Administration, Management as an Art, Science and Profession; Coordination – Meaning, Coordination as an Essence of Management

Unit 2: Evolution of Management Thought: Classical – Scientific (Taylor), Administrative (Fayol) and Bureaucracy (Weber), Overview of Neo-Classical (Human Relations and Behavioural), Modern (Quantitative, Systems and Contingency) and Contemporary Perspectives

Unit 3: Planning, Decision – Making and MBO: Concept and Nature of Planning, Types of Planning and Plans, Process of Planning; Decision making – Concept and Nature of Decision-Making, Types of Decisions, Process and Techniques of Decision Making, Bounded Rationality; MBO - Concept and Process

SECTION B

Unit 4: Organizing: Organizing – Meaning, Significance and Process; Organization Structure Formats – Functional, Line and Staff, Project, Matrix and Network; Formal Vs. Informal Organization; Departmentalization – Meaning and Bases; Delegation of Authority – Concept and Barriers, Delegation of Authority Vs. Decentralization; Concept of Centralization and Decentralization; Span of Management – Meaning and Factors Affecting Span of Management

Unit 5: Staffing and Directing: Staffing - Concept, Nature, Importance and Scope; Directing - Nature and Scope; Motivation – Concept and Techniques, Theories – Maslow, Herzberg, McGregor; Leadership – Concept, Styles, Transactional Vs. Transformational Leadership

Unit 6: Controlling and Management in Future: Nature and Process of Control, Feed-Forward, Feedback and Concurrent Control; Techniques of Control; Features of an Effective Control System; Challenges for Future Managers

Suggested Readings

Text Books :

1. Gupta, C.B., *Management Theory and Practice*, Sultan Chand and Sons.
2. Chhabra, T.N., *Principles and Practice of Management*, Dhanpat Rai and Sons.

Reference Books :

1. Koontz, H. and Weihrich, H., *Essentials of Management*, Tata McGraw Hill.
2. Robbins, S.P. and Coulter, M., *Management*, Pearson Education Inc.
3. Griffin, R.W., *Management*, Cengage.
4. Stoner, J.A.F, Freeman, R.E., and Gilbert, D.R., *Management*, Prentice Hall.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com I SEMESTER

| | | | | |
|----------|----------|----------|------------------------|----------------|
| L | T | P | CML-103-A | Credits |
| 4 | 0 | 0 | Micro Economics | 4 |

Objective: *The primary purpose of this paper is to expose the students to basic micro economic concepts to be able to apply economic analysis in the formulation of business policies and solving business problems.*

SECTION A

Unit 1: Introduction to Economics: Definition and Scope of Economics; Fundamental Nature of Economic Problems and Production Possibility Curve; Laws and Methods of Economics; Important Economics Concepts and Distinctions

Unit 2: Demand and Supply Analysis: Demand and Elasticity of Demand; Determinants of demand, Measurement of Price Elasticity of Demand; Law of Supply; Indifference Curve Analysis and Consumer Demand; Consumer's Surplus

Unit 3: Factors of Production – Land, Labour, Capital, Entrepreneur; Law of Variable Proportions and Return to Scale; Isoquants; Economies and Diseconomies of Scale

SECTION B

Unit 4: Cost and Revenue Concepts: Theory of Costs; Concepts of Revenue; Relation between Long Run Average Cost and Short Run Average Cost Curve

Unit 5: Market Structures and Product Pricing: Main Forms of Market - Perfect Competition; Monopoly; Monopolistic Competition; Oligopoly; Pricing under Perfect and Monopolistic Competition

Unit 6: Factor Pricing and Distribution: Theory of Factor Pricing; Rent; Wages; Interest; Profit

Suggested Readings

Text Books:

1. Chopra, P.N, *Principles of Economics*, Kalyani Publishers.
2. Jain, T.R. and Ohri, V.K., *Micro Economics*, V.K. Publications.
3. Dwivedi, D.N., *Managerial Economics*, Vikas Publishing House.
4. Mehta, P.L., *Managerial Economics*, Sultan Chand and Sons.

Reference Books:

1. Salvatore, D., *Managerial Economics in a Global Economy*, Oxford University Press.
2. Kreps, D., *Micro Economics for Managers*, Viva Books Pvt. Ltd.
3. Peterson, L. and Jain, S.K., *Managerial Economics*, Pearson Education.
4. Colander, D, C., *Economics*, McGraw Hill Education.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com I SEMESTER

| L | T | P | CML-105-A | Credits |
|---|---|---|----------------------|---------|
| 4 | 0 | 0 | Financial Accounting | 4 |

Objective: *The primary purpose of this paper is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.*

SECTION A

Unit 1: Meaning and Scope of Accounting: Definition, Objectives and Nature of Accounting, Basic Accounting Terminology, Functions of Accounting, Book Keeping and Accounting, Branches of Accounting, Limitations of Accounting

Unit 2: Accounting Standards and Principles: Basic Concepts and Conventions, Accounting Standards - Meaning, Significance, Generally Accepted Accounting Principles (GAAP), Overview of Latest Mandatory Accounting Standards by ICAI

Unit 3: Journalizing Transactions: Accounting Cycle; Preparation of Journal, Rules of Debit and Credit, General Fund Journal Entries

SECTION B

Unit 4: Ledger Posting and Trial Balance: Ledger-Posting; Trial Balance; Company Final Accounts- Trading, Profit and Loss Account and Balance Sheet

Unit 5: Depreciation Provisions: Concept of Depreciation, Causes, Features, Meaning of Depreciation Accounting, Objectives, Methods of Providing Depreciation (Straight Line and Written Down), Change of Method as Per Revised AS-6

Unit 6: Rectification of Errors and Bank Reconciliation: Meaning of Rectification of Errors, Types of Errors and Steps for Locating an Error, Suspense Account, Journal entries for Rectification of Errors, Meaning of Bank Reconciliation, Causes for the Difference between Balance of Cash Book and Pass book, Steps for Preparation of Bank Reconciliation.

Suggested Readings

Text Books:

1. Goel, D.K, Goel, R., Goel, S, *Financial Accounting*, Avichal /Arya Publication.
2. Singhal, A.K., A Text Book of Financial Accounting, Vayu Publications.
3. Tulsian, P.C., *Financial Accountancy*, Pearson Education.
4. Maheshwari, S.N. and Maheshwari, S. K., *An Introduction to Accountancy*, Vikas Publishing House.

Reference Books:

1. Bhattacharyya, A. K., *Essentials of Financial Accounting*, Prentice Hall of India.
2. Rajasekaran, V., *Financial Accounting*, Pearson Education.
3. Bhattacharya, S.K. and Dearden, J., *Accounting for Manager – Text and Cases*, Vikas Publishing House.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com I SEMESTER

| L | T | P | CML-107-A | Credits |
|---|---|---|------------------------|---------|
| 4 | 0 | 0 | Foundation English – I | 4 |

Objective: *The primary purpose of this paper is to acquaint the students with the basic English grammar and vocabulary building skills.*

SECTION A

Unit 1: Functional Grammar I: The Sentence and its Kind; Patterns and Parts of Speech; Subject, Predicate; Noun, Pronoun, Adjective, Adverb, Verb

Unit 2: Functional Grammar II: Tenses - Present Indefinite Tense, Present Progressive Tense, Present Perfect Tense, Past Indefinite Tense, Past Progressive Tense, Past Perfect Tense and Future Indefinite Tense

Unit 3: Functional Grammar III: Use of Conjunction, Interjection, Preposition; Use of Articles; Punctuation and Capital Letters, Singular and Plural

SECTION B

Unit 4: Vocabulary Building I: How to Look up a Dictionary, Some Spelling rules, Silent - Letter Words, Double – Letter Words, Word Groups, Words Often Confused, Commonly Misspelt Words; Pairs/Groups of Words

Unit 5: Vocabulary Building II: Homophones, Homonyms and Heteronyms; One Word Substitution; Choice of Words; Prefixes and Suffixes; Synonyms and Antonyms

Unit 6: Foreign Words, Idiomatic Expressions, Abbreviations and Acronyms: Common Idiom and Phrases; Some Foreign Words and Phrases; Important Abbreviations and Acronyms; Numerals

Suggested Readings

Text Books:

1. Martin & Wren - *High School English Grammar & Composition*, S. Chand & Co.
2. Sinha, K.K., *Business Communication*, Galgotia Publishing Company
3. Tickoo, M.L. and Subramanian, A.E., *Intermediate Grammar, Usage and Composition*, Orient Longman.
4. Horn, A.S., *Guide to Patterns and Usage in English* by, OUP.

Reference Books:

1. Rosen, B. M., *How to Build Better Vocabulary* – Bloomsbury Publication.
2. Raman, M. and Sharma, .S, *Technical Communication-Principles & Practice* –O.U.P.
3. Krishna, M. and Banerji, M., *Developing Communication Skills* – Macmillan India Ltd.
4. Bansal, R.K. and Harrison , J.B., *Spoken English for India* , Orient Longman.
5. Pal, R. and Korlahalli, J.S., *Essentials of Business Communication*, Sultan Chand and Sons
6. Norman, L. - *Word Power Made Easy*, W.R. Goyal. Publication & Distributors.
7. *Better Your English- A Workbook for 1st year Students-* Macmillan India.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com I SEMESTER

| L | T | P | AHL-109-A | Credits |
|---|---|---|-----------------------------|---------|
| 4 | 0 | 0 | Fundamentals of Mathematics | 4 |

Objective: *The primary purpose of this paper is to acquaint the students with the basic mathematical concepts.*

SECTION A

Unit 1: Theory of Sets: Meaning, Elements, Types, Presentation and Equality of Sets; Union, Intersection, Compliment and Difference of sets; Venn diagrams; Cartesian Product of Two Sets; Applications of Set Theory

Unit 2: Matrices: Types, Properties, Addition, Multiplication, Transpose and Inverse of Matrix; Properties of Determinants, Solution of Simultaneous Linear Equations

Unit 3: Differential calculus: Elementary Results on Limits and Continuity (without proof), Derivatives of Functions, Differentiation of Implicit Functions and Parametric Forms, Second Derivatives, Applications of Derivatives in Maxima and Minima only

SECTION B

Unit 4: Linear and Quadratic Equation; Permutations, Combinations and Binomial Theorem (positive index).

Unit 5: Indices & Logarithms, Arithmetic and Geometric Progressions and their Business Applications; Sum of First n Natural Numbers, Sum of Squares and Cubes of First n Natural Numbers.

Unit 6: Integral calculus: Integration as Inverse Operation of Differentiation, Simple Integration by Substitution, by Parts and Partial Fractions

Suggested Readings

1. Sancheti, D.C., Malhotra, A.M. and Kapoor, V.K., *Business Mathematics*, Sultan Chand and Sons.
2. Dinodia, J., Kumar, D. and Saluja, S., *Business Mathematics for BBA*, JeevanSons Publications.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE

DEPARTMENT OF COMMERCE

B.Com I SEMESTER

| L | T | P | CAL-105-A & CAP-105-A | Credits |
|---|---|---|---|---------|
| 3 | 0 | 2 | Basics of Computer / Basics of Computer (Lab) | 4 |

Objective: *The primary purpose of this paper is to impart to the students an understanding of the basic computer concepts and their application in the relevant fields.*

SECTION A

Unit 1: Basics of Computer and its Evolution: Evolution of Computer, Data, Instruction and Information, Characteristics of Computers, Various fields of application of Computers, Various Fields of Computer, Input-output Devices (Hardware, Software, Human ware and Firmware), Advantages and Limitations of Computer, Block Diagram of Computer, Function of Different Units of Computer

Unit 2: Classification of Computers and Data Representation: Classification of Computers; Data Representation - Different Number System (Decimal, Binary, Octal and hexadecimal) and their Inter Conversion (Fixed Point Only), Binary Arithmetic (Addition, Subtraction, Multiplication and Division)

Unit 3: Computer Software: Types of Software, Compiler and Interpreter, Generations of Languages, Computer Memory: Primary Memory (ROM and it's Type – PROM, EPROM, EEPROM, RAM) Secondary Memory- SASD, DASD Concept, Magnetic Disks – Floppy Disks, Hard Disks, Magnetic Tape, Optical Disks – CD ROM and it's Type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM, Flash Memory

SECTION B

Unit 4: Operating System Concept: Introduction to Operating System; Function of OS, Types of Operating Systems, Booting Procedure, Start-up Sequence, Details of Basic System Configuration, Important Terms like Directory, File, Volume, Label, Drive Name, etc.

Unit 5: Introduction to GUI using Windows Operating System: All Directory Manipulation - Creating Directory, Sub Directory, Renaming, Coping and Deleting the Directory File Manipulation: Creating a File, Deleting, Coping, Renaming a File

Unit 6: Concept of Data Communication and Networking: Networking Concepts, Types of Networking (LAN, MAN AND WAN), Communication Media, Mode of Transmission (Simplex, Half Duplex, Full Duplex), Analog and Digital Transmission. Synchronous and Asynchronous Transmission, Different Topologies Introduction to MS-Word, Spread Sheets and Graphical Solutions

Suggested Readings

Text Books:

1. ITL Education Solutions Limited, *Introduction to Infotech*, Pearson Education.
2. Goyal, A., *Computer Fundamentals*, Pearson Education.

Reference Books:

1. Leon, A. and Leon, M., *Introduction to Information Technology*, Vikas Publishing House.
2. Brady, J.A. and Monk, E.F., *Problem Solving Cases in Microsoft and Excel*, Thomson Learning.
3. Rajaraman, V., *Introduction to Information Technology*, Prentice Hall of India.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com II SEMESTER

| | | | | |
|---|---|---|------------------------------|----------------|
| L | T | P | CML-102-A | Credits |
| 4 | 0 | 0 | Business Organization | 4 |

Objective: *The primary purpose of this paper is to impart to the students an understanding of business concepts with a view to prepare them to face emerging challenge of managing business.*

SECTION A

Unit 1: Introduction: Concept, Nature and Scope of Business, Evolution of Business Organization, Business and Profession; Business as a System; Business and Environment Interface

Unit 2: Business and Society: Changing Concepts and Objectives of Business; Business Ethics; Business and Culture; Social Responsibility of Business; Social Audit

Unit 3: Setting up a New Business Unit: Decisions in Setting a New Enterprise – Opportunity and Idea Generation, Role of Creativity and Innovation, Feasibility Study and Business Plan; Business Size and Location Decisions (Weber's Theory)

SECTION B

Unit 4: Business Sectors and Forms of Business Organization – Private Sector, Cooperative Sector, Public Sector, Joint Sector, Services Sector; Forms of Business Organization - Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperatives - Features, Merits, Demerits and Suitability, Choice of Form of Organization

Unit 5: Chambers of Commerce and Industry and Stock Exchange: Meaning and Functioning -FICCI and ASSOCHAM, CII and AIMO; Stock Exchange - Functions, Types, Working, Regulation of Stock Exchange in India.

Unit 6: Business Combinations and Emerging Trends: Meaning, Causes, Objectives, Types and Forms of Mergers, Takeovers and Acquisitions; Recent Trends in the Business World; Emerging Challenges for Business

Suggested Readings

Text Books:

1. Gupta, C.B., *Modern Business Organization*, Dhanpat Rai & Sons.
2. Lawrence, R., *Modern Business Organization*, McMillan India.
3. Sherleker, S.A. and Sherleker, V.S., *Modern Business Organization and Management*, Himalaya Publications.
4. Singh, B.P. and Chhabra, T.N., *Business Organization and Management*, Dhanpat Rai & Co.

Reference Books:

1. Jim, B., Chandler, J., Heather Clark. *Organization and Management*, Thomson Learning.
2. Allen, L.A., *Management and Organization*, McGraw Hill, New York.
3. Bhusan, Y.K., *Fundamentals of Business Organization and Management*, Sultan Chand & Sons.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com II SEMESTER

| | | | | |
|----------|----------|----------|------------------------|----------------|
| L | T | P | CML-104-A | Credits |
| 4 | 0 | 0 | Macro Economics | 4 |

Objective: *The primary purpose of this paper is to impart to the students an understanding of basic macro-economic concepts.*

SECTION A

Unit 1: Introductory Concepts: Definition and scope of Macro-Economics, Statics and Dynamics, The Circular flow of Income. National Income Accounting – Concept and Definitions, Various components of National Income, Methods of Measurement of National Income and Welfare.

Unit 2: The Consumption Function: The Keynesian Consumption Function, Relative Income Hypothesis, Permanent Income Hypothesis; The Investment Function – Autonomous and Induced investment; Determination of the Equilibrium Level of Income – The Simple Keynesian Model.

Unit 3: Inflation and Deflation: Concepts of Inflation and Deflation, Inflationary Gaps, Demand Pull and Cost Push Inflation, The Philips Curve, Effects of Inflation, Anti-Inflation Policies – Monetary and Fiscal Policies, Qualitative and Quantitative Tools of Credit Control

SECTION B

Unit 4: Balance of Payments: Meaning and Components, Structure of Balance of Payment Accounts, Measuring Deficit or Surplus Balance of Payment, Dis-equilibrium in Balance of Payments, Measures to Correct Deficit in Balance of Payments.

Unit 7: Business Cycles - Meaning, Characteristics of Business cycle, Phases of a Business Cycle, Effects of Business Cycle, Theories of Business Cycles, Measures to Control Business Cycles or Stabilization Policies

Unit 6: Analysis of Money Supply: Functions and Forms of money, Demand for money, Measures of money supply in India, Determinants of Money supply, Money supply and Liquidity

Suggested Readings

Text Books:

1. Jain, T.R. and Majhi, B.D., *Macroeconomic*, V.K Publications.
2. Jhingan, M.L. and Stephen J.K., *Managerial Economics*, Vrinda Publications.

Reference Books :

1. Gupta, S. B., *Monetary Economics – Institutions, Theory and Policy*, S. Chand and Company Ltd.
2. Ahuja, H.L., *Macroeconomics Theory and Policy*, S. Chand & Company Ltd.
3. Beckerman. W., *An Introduction to National Income Analysis*, Universal Book Stall.
4. Misra, S.K. and Puri, V.K., *Price Trends and Inflation in Indian Economy*, Himalaya Publishing House.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE

DEPARTMENT OF COMMERCE

B.Com II SEMESTER

| | | | | |
|---|---|---|-----------------|---------|
| L | T | P | CML-106-A | Credits |
| 4 | 0 | 0 | Cost Accounting | 4 |

Objective: *The primary purpose of this paper is to provide knowledge about the basic cost accounting concepts.*

SECTION A

Unit 1: Introduction: Meaning, Features, Scope, Techniques, Importance and Limitations of Cost Accounting; Cost Concepts and Classification, Cost Sheet; Distinction between Financial and Cost Accounting; Cost centres and Cost Units, Role of cost accountant in an organization

Unit 2: Materials: Material/ Inventory Control - Concept and Techniques; Stock Levels; Bin Card; Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average

Unit 3: Labour: Concept and Types - Direct and Indirect Labour; Labour Cost – Concept and Composition; Treatment of overtime, idle time and incentive schemes

SECTION B

Unit 4: Overheads: Concept and Classification; Allocation, Apportionment and Absorption of Overhead, Under - and Over-Absorption, Treatments of certain items in costing, like interest on capital, packing expenses, bad debts, research and development expenses

Unit 5: Unit, Contract and Operating Costing: Unit costing; Job, Batch and Contract Costing; Operating Costing; Assessment of Cost- Preparation of Cost Sheet and Statement of cost

Unit 6: Process Costing: Meaning and Uses; Preparation of Process Account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress); Joint - Product and By – Product; Main methods of apportionment of Joint cost. Inter process profits.

Suggested Readings

Text Books:

1. Jain S.P. and Narang, K.L., *Cost Accounting*, Kalyani Publications.
2. Maheshwari, S.N., *Advanced Problems and Solutions in Cost Accounting*, Sultan Chand and Sons.
3. Arora, M.N, *Cost Accounting-Principles and Practice*, Vikas Publications.
4. Gupta, S.P., Sharma, A. and Ahuja, S., *Cost Accounting*, FK Publications.

Reference Books:

1. Tulsian P.C, *Practical Costing*, Vikas Publications.
2. Homgren, Charles, Foster and Datar, *Cost accounting - A Managerial Emphasis*, Prentice-Hall of India.
3. Jawahar, L. and Srivastava, S. *Cost Accounting*, Tata McGraw Hill.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com II SEMESTER

| | | | | |
|----------|----------|----------|---------------------|----------------|
| L | T | P | CML-108-A | Credits |
| 4 | 0 | 0 | Business Law | 4 |

Objective: *The primary purpose of this paper is to acquaint the students with the basic framework of Indian business laws.*

SECTION A

Unit 1: Introduction to Law and Law of Contract 1872: Meaning and Scope of Business Law, Sources of Indian Business Law, Indian Contract Act of 1872 – Definition, Types of Contracts; Offer and Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Object

Unit 2: Performance and Discharge of Contract and Quasi Contracts: Performance of contract; Discharge of contract, Remedies for Breach of Contract; Quasi Contracts

Unit 3: Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency

SECTION B

Unit 4: Sale of Goods Act 1930: Definition of Buyer and Seller, Goods – Existing, Future, Specific Goods; Document of Title to Goods, Mercantile Agent; Contract of Sale and Essentials of Contract of Sale, Sale and Agreement to Sell; Conditions and warranties; Transfer of Property in Goods; Performance of the Contract of sales; Unpaid Seller and his Rights

Unit 5: Negotiable instrument Act 1881: Definition of Negotiable Instruments and Features and Types - Promissory Note, Bill of Exchange and Cheque; Crossing of a Cheque, Types of Crossing; Holder and Holder in the Due Course; Dishonour and Discharge of negotiable instrument

Unit 6: Other Important Legal aspects of Business: Overview of The Consumer Protection Act 1986, Foreign Exchange Management Act 2000; Competition Act, 2002, Right to Information Act, 2005, Environment (Protection) Act, 1986.

Suggested Readings

Text Books :

1. Kuchal, M.C., *Business Law*, Vikas Publishing House.
2. Kapoor, N. D., *Business Law*, Sultan Chand and Sons.
3. Chandha, P.R., *Business Law*, Galgotia, New Delhi.
4. Shukla, M. C., *Mercantile Law*, S. Chand and Company.
5. Ashwathappa, K., *Principles of Business Law*, Himalaya Publications.

Reference Books:

1. Relevant Acts.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE
DEPARTMENT OF COMMERCE
B.Com II SEMESTER

| | | | | |
|----------|----------|----------|--------------------------------|----------------|
| L | T | P | CML-110-A | Credits |
| 4 | 0 | 0 | Foundation English - II | 4 |

Objective: *The primary purpose of this paper is to acquaint the students with the basic English grammar and improve their reading, comprehension and writing skills.*

SECTION A

Unit 1: Requisites of Sentence writing: Fragmented Sentences, A Good Sentence, Expletives, Garbled Sentences, Rambling Sentences, Loaded Sentences, Parallel Comparison, Squinting Construction, Loose and Periodic Sentences

Unit 2: The Structure of Sentences/ Clauses: Adverb clause, Adjective clause, Noun clause; Sentences - Simple, Double, Multiple and Complex, Transformation of Sentences - Simple to Complex and Vice Versa, Simple to Compound and Vice-Versa, Interrogative to Assertive and to Negative and Vice-Versa.

Unit 3: English Pronunciation – Difference between English and Hindi Pronunciation; British or American; Phonetics - Consonants and Vowel Sounds, Vowel Glides

SECTION B

Unit 4: Reading Skills: Skimming and Scanning; Comprehension of Unseen Passages, Graphs and Tabulated Data

Unit 5: Tips for Clear Writing: Tips Regarding Choice of Words; Tips for Sentence Construction; Tips for Paragraph Design

Unit 6: Précis Writing and Essays: Précis Writing; Writing Essays

Suggested Readings

Text Books:

1. Martin & Wren - *High School English Grammar & Composition*, S.Chand & Co.
2. Sinha, K.K., *Business Communication*, Galgotia Publishing Company
3. Tickoo, M.L. and Subramanian, A.E., *Intermediate Grammar, Usage and Composition*, Orient Longman.
4. Horn, A.S., *Guide to Patterns and Usage in English* by, OUP.

Reference Books:

1. Rosen, B. M., *How to Build Better Vocabulary* – Bloomsbury Publication.
2. Raman, M. and Sharma, S., *Technical Communication-Principles & Practice* –O.U.P.
3. Krishna, M. and Banerji, M., *Developing Communication Skills* – Macmillan India Ltd.
4. Bansal, R.K. and Harrison, J.B., *Spoken English for India*, Orient Longman.
5. Pal, R. and Korlahalli, J.S., *Essentials of Business Communication*, Sultan Chand and Sons
6. Norman, L. - *Word Power Made Easy*, W.R.Goyal. Publication & Distributors.
7. *Better Your English- A Workbook for 1st year Students*- Macmillan India.

Note: Latest editions of all the suggested books are recommended.



SCHOOL OF COMMERCE

DEPARTMENT OF COMMERCE

B.Com II SEMESTER

| L | T | P | AHL-110-A | Credits |
|---|---|---|-----------------------|---------|
| 2 | 0 | 0 | Environmental Studies | 2 |

Objective: *primary purpose of this paper is to acquaint and sensitize the students with the basic environmental issues and concerns.*

SECTION A

Unit 1: The Multidisciplinary Nature of Environmental Studies: Nature, Scope and Importance, Need for Public Awareness

Unit 2: Natural resources: Renewable and Non-Renewable Resources, Natural Resources and Associated Problems: (a) **Forest resource:** Use and Over-Exploitation, Deformation and Case Studies, Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People (b) **Water resources:** Use and Overutilization of Surface and Ground Water, Flood, Drought, Conflicts Over Water, Dams- Benefits and Problems (c) **Mineral resources:** Use and Exploitation, Environmental Effects of Extracting and Using Mineral Resources (d) **Food resources:** World Food Problems, Changes Caused by Agriculture and Over-Grazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problem, Water Logging, Salinity (e) **Land resource:** Land as a Resource, Land Degradation, Man Induced Landslides, Soil Erosion and Desertification

Unit 3: Ecosystems: Concept, Structure and Function of an Ecosystem; Energy Flow in the Ecosystem; Ecological Succession; Food Chains, Food Webs and Ecological Pyramids; Types of Ecosystem – Forest Ecosystem, Grassland Ecosystem, Aquatic Ecosystems.

SECTION B

Unit 4: Environmental Pollution: Definition, Cause, Effects and Control Measures of Different Types of Pollutions – Air Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Hazards; Solid Waste Management- Causes, Effects and Control Measures of Urban and Industrial Wastes; Role of an Individual in Prevention of Pollution.

Unit 5: Social issues and environment: Urban Problems Related to Energy, Water Conservation, Rain Water Harvesting, Resettlement and Rehabilitation of People and its Problems; Global Warming, Acid Rain, Ozone Layer Depletion, Nuclear Accidents and Holocaust.

Unit 6: Human population and environment : Population Growth, Variation Among Nation, Population Explosion - Family Welfare Programme, Environment and Human Health, Human Rights, HIV/AIDS, Woman and Child Welfare

Suggested Readings

Text Books:

1. Kaushik Anubha, C.P. Kaushik, *Perspective in Environmental Studies*, New Age International (P) Ltd. Publishers.

Reference Books:

1. Rajagopalan R, *Environmental Studies*, Oxford University Press.
2. Joseph Benny, *Environmental Studies*, Tata McGraw Hill Publishing Company Ltd.
3. Ubaroi, N.K., *Environment Management*, Excel Books.

Note: Latest editions of all the suggested books are recommended.