B.Com   General

Semester I

SYLLABUS

SUBJECT: FINANCIAL ACCOUNTING   **Paper Code: COMM1101**

Unit I: (a) Theoretical Framework i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs). (b) Accounting Process From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation trial balance, Profit and Loss Account and Balance Sheet(Sole Proprietorship only).

Unit II: (a) Business Income i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue: concept, revenue recognition principles, recognition of expenses. iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. (b) Preparation of financial statements of not for profit organizations.

Unit III: Accounting for Hire Purchase and Installment System, Consignment, and Joint Venture 15 Lectures i) Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system. ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee. 3 iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit IV: Accounting for Inland Branches Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

Unit V: Accounting for Dissolution of Partnership Firm Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution. Option to Unit V Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.

References: 1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.

2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.

3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi

5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.

6. Bhushan Kumar Goyal and HN Tiwari,Financial Accounting,Vikas publishing House, New Delhi.

7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.

8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

9. Goldwin, Alderman and Sanyal ,Financial Accounting ,Cengage Learning

10. Horn green ,Introduction to Financial Accounting, Pearson Accounting

Note: Latest edition of text books may be used.

SUBJECT: BUSINESS ORGANIZATION AND MANAGEMENT   Paper Code: COMM1102

Unit I: Foundation of Indian Business Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit II: Business Enterprises Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership. Choice of Form of Organisation. Entrepreneurial Process- Idea generation, Feasibility study. Basic considerations in setting up a Business Enterprise.

Unit III: The Process of Management Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentalisation of Authority; Dynamics of group behaviour.

Unit IV: Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control: Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window. Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict. Emerging issues in management.

Unit V Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.

References: 1. Singh, B.P. & Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi.

2. Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi.

3. Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi.

4. Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi.

5. Barry, Jim, Chandler, John, Clark, Heather; Organisation and Management, Thompson Learning, New Delhi.

6. Bushkirk, R.H.; Concepts of Business: An Introduction to Business System, Dryden Press, NY.

7. Douglas, MCgregor.; The Human Side of Enterprise, McGraw Hill, New York.

8. Kotler, Philip; Marketing Management: Analysis, Planning, Implementation & Control, Prentice-Hall of India, New Delhi.

9. Robbins, Stephen P.; Business Today: New World of Business, Harcourt College Publishers, Fortworth. 10. Buffa, Elwood S.; Production/Operations Management, Prentice Hall of India, New Delhi.

Note: Latest edition of the text books may be used.

SUBJECT: ENGLISH LANGUAGE-I   **Paper Code: ENGL0102**

Unit 1: Communicative Grammar Communicative Grammar: Spotting the errors pertaining to parts of speech, nouns, pronouns, adjective, adverbs, preposition, conjunction, genders, infinitives, participles, form of Tenses, use of articles ;Concord - grammatical concord, notional Concord and the principle of proximity between subject and verb and other exceptional usages.

Unit 11: Lexis Lexis: Words often confused; One-Word Substitutes; Foreign Words (A selected list may be included for all the above components); Formation of Words (suffixes, prefixes and derivatives).

Unit 111: Introduction to principal components of spoken English Introduction to principal components of spoken English – Phonetics, Word-stress patterns, Intonation, Weak forms in English.

Unit 1V: Developing listening and speaking skills through various activities Developing listening and speaking skills through various activities, such As: Role play activities Practicing short dialogues Group discussion Debates Speeches Listening to news bulletins Viewing and reviewing T.V. programs etc.

Unit V: Written Communication Written Communication: Developing reading and writing skills through such tasks/activities as developing outlines, key expressions, situations, slogan writing and theme building exercises. Reading verbal and non-verbal texts like cartoons, Graphs and tabulated data etc.

Unit VI: Technical Writing a) Business Letters, Format of Business letters and Business letter writing- Fully- blocked layout may be used. b) E-mail writing c) Reports, Types of Reports and Format of Formal Reports d) Press Report Writing

REFERENCES: TEXT BOOKS:

1. Basic Business Communication : Raymond V LesikarMcGraw Hill publications

2. Communication Skills : D G Saxena, KuntalTamang Top Quark,New Delhi

3. A textbook of English Phonetics for Indian Students: T. Balasubramanian Macmillan India Limited, New Delhi

REFERENCE BOOKS FOR FURTHER READING:

1. Living English Structures :W S Allen Pearson Publications, New Delhi

2. High School English Grammar and Composition : P C Wren and H Martin S.Chand Publications, New Delhi

3. Essentials of Communication: B R Sharma and Sanjeev Gandhi Bharat publications, Yamuna Nagar

SUBJECT: ENVIRONMENTAL STUDIES   **Paper Code: ENVS0101**

Unit -I : Scope and Importance of EVS and Ecosystems Multidisciplinary nature of environmental studies; Scope and importance; Need for public awareness. Ecosystem; Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies: (i). Forest ecosystem (ii). Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit -II : Renewable and Non-renewable Resources Land resources; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water : Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit -III : Biodiversity and Conservation Levels of biological diversity : genetic, species and ecosystem diversity; Bio geographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit IV : Environmental Pollution Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

Unit -V : Environmental Policies and Practices and Sustainability and sustainable development. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit –VI: Human Communities and the Environment al communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

References:

1. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.

2. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

3. Heywood V.H. & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press.

4. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic press, 2011.

5. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.

6. Rosencranz, A., Divan, S. & Noble, M.L.. Environmental law and policy in India. 2001. Tripathi 1992.

7. Singh, J.S., Singh, S.P. and Gupta, S.R. 2006. Ecology, Environment and Resource Ecology, Environment and Resource Conservation. Anamaya Publishers.

8. Sodhi, N.S., Gibson, L. & Raven, P.HG. (eds). 2013. Conservation biology: voices from the Tropics. John Wiley & Sons. 9. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.

B.COM(GENERAL)

SEMESTER 2

Subject: Business Laws   **Paper Code: COMM1103**

UNIT 1: Indian Contract Act: Valid contract and its elements; Void and voidable agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void, Discharge of contract- modes of discharge including breach and its remedies, Contingent Contracts, Quasi Contracts.

UNIT 2: Special Contracts: Contract of Indemnity and Guarantee; Contract of Bailment and Pledge

UNIT 3: Sale of Goods Act, 1930: Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

UNIT 4: Consumer Protection Act, 1986: Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

UNIT 5: The Information Technology Act, 2000: Definitions under the Act, Digital signature, Electronic Governance, Duties of Subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

Suggested Readings:

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal M C, *Business Laws*, Vikas Publishing House, New Delhi.
3. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
4. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Sushma Arora, Business Law, Taxmann Publications Pvt. Ltd., New Delhi.
5. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

BUSINESS MATHEMATICS AND STATISTICS   **Paper Code: MATH0122**

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

Notes:

1. Use of simple calculator is allowed.

2. Proofs of theorems / formulae are not required.

3. Trigonometric functions are not to be covered.

Part – A: Business Mathematics   **Lectures: 26**

Unit 1: Matrices

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems

Unit 2: Differential Calculus

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit 3: Basic Mathematics of Finance

Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates

Part – B: Business Statistics   **Lectures: 39**

Unit 1: Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean:

properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit 2: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit 3: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

1. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.

2. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.

3. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd

4. J.K. Thukral, Mathematics for Business Studies, Mayur Publications

5. J. K. Singh, Business Mathematics, Himalaya Publishing House.

6. J. K. Sharma, Business Statistics, Pearson Education.

7. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.

8. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.

9. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.

10. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

Note: Latest edition of text books may be used.

Course Title: Computer Fundamentals   **Course Code: CSEN0114**

Course Objectives: A study of the subject matter presented in this course will enable the student to
- familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Microsoft office and with its utility.

MODULE CONTENT

Unit 1: Basics of computer: Basics of computer and its evolution, classification of computers, input-output devices, computer architecture and function of different units of computer.

Unit 2: Data representation: Different number system and their inter conversion (fixed point only); binary arithmetic (addition, subtraction, multiplication and division).

Unit 3: Hardware and software devices: Hardware &Software:Types and their merits and demerits; 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. primary memory (types, advantages and disadvantages), secondary memory (types,advantages and disadvantages).

Unit 4: Operating System: Introduction to operating system,Functions of Operating System ,types of Operating System,Booting system,Startup sequence ,Details of Basic system Configuration . Important Terms like Directory, File, Volume, Label, Drive Name, etc.

Unit5:Computer application in various fields: Business, Education, Health care, Banks, Research

Unit6:Introduction to Windows: Components of an Application Window;

Types of Windows, Windows as an Operating System, Windows explorer,

Using Paintbrush,Control Panel, Installing a printer. User interfaces- CUI and

GUI; Concept of a Desktop and Taskbar, My Computer, Recycle Bin, My

Documents   and Internet Explorer icons.

RECOMMENDED BOOKS

TEXT BOOK Text Books : 1. ITL, ESL, (2012) Introduction to Infotech, 2nd edition, Pearson Education. 2. 2. Goyal, Anita, (2010) Computer Fundamentals, 1st Edition, Pearson Education.

REFERENCE 1. Rajaraman,V. Introduction to Information Technology. PHI. 2. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication. 3. Leon and Leon, (1999), Introduction to Information Technology, Vikas Publishing House.

Computer Fundamentals Lab   **Paper Code: CSEN0115**

LIST OF EXPERIMENTS

1. Introduction to MS- Word

2. Prepare your resume using MS- Word

3. Introduction to MS-Excel.

4. Prepare a record of student result using MS-Excel.

5. Introduction to MS- Power Point.

6. Prepare a presentation of infrastructure in your college.

7. To study, remove and replace hard disk.

8. To study about various types of printers.

9. To study about various input output devices.

10. To study about motherboard.

11. To study about different types of cards used in computer.

12. Introduction to MS-Access.

Experiments based on advanced topics:

13. Create a database of books in the library on the mini scale and manipulate the database using different forms and reports.

14. To study about Operating Systems Linux/Unix/Windows.

Note: At least 12 Experiments out of the list must be done in the semester.

COMPUTER APPLICATIONS IN BUSINESS   **Paper Code: CSEN0020**

Lectures: 26   **Practical Lab 52**

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit 1: Word Processing   **3 Lectures, Practical Lab 6**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations   **3 Lectures, Practical Lab 6**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications   **10 Lectures, Practical Lab 20**

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 4: Creating Business Spreadsheet   **10 Lectures, Practical Lab 20**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and

Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

3. Teaching arrangement need to be made in the computer Lab

4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings: The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.