

B.Com.: Semester I
Ability-Enhancement Compulsory Course (AECC)-1
Environmental Studies (Subject Code: BCM-111)

Unit 1 : Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.
- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :
 - Forest ecosystem
 - Grassland ecosystem
 - Desert ecosystem
 - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 2 : Natural Resources : Renewable and Non-renewable Resources

- Land resources and land use change; 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 3: Biodiversity and Conservation

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic 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.
- Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.

Unit 4: 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
- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).
- Disaster management : floods, earthquake, cyclones and landslides.

Unit 5: Environmental Policies, Practices & Human Communities and the Environment

- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.
- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.

Suggested Readings:

1. Choudhary & Pandey Apex Publishing House Environmental Studies

B.Com.: Semester I
FINANCIAL ACCOUNTING (Subject Code: BCM-112)

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit 1: (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. Salient features of First-Time Adoption of Indian Accounting Standard. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments

Unit 2: (a) Business Income

- i. 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.
- ii. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of sole trader's business.

Unit 3: Computerised Accounting Systems / Tally Accounting

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement
Selecting and shutting a Company; Backup and Restore data of a Company.

Unit 4: Accounting for Consignment, and Joint Venture.

- i) **Consignment:** Features, Accounting treatment in the books of the consignor and consignee.
- ii) **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 5: Accounting for Dissolution of Partnership Firm

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

B.Com.: CBCS Scheme

B.Com.: Semester I FINANCIAL ACCOUNTING

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. *Jain, Khandelwal, Pareek, Menaria, Salvi Financial Accounting*.

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Contents

Unit 1: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises. India's experience of liberalisation and globalisation. Social responsibility and ethics
Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation.

Unit 3: Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation.
Organizing: Basic Considerations.

Unit 4: Departmentation

Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 5: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.
Communication: Process and Barriers; Control: Concept and Process.

Suggested Readings:

1. R. L. Nolakha, *Principles of Management*, Ramesh Book Depot, Jaipur
2. G. S. Sudha, *Principles of Management and Entrepreneurship*,
3. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
4. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
5. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
6. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
7. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
8. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.

B.Com.: CBCS Scheme

**B.Com.: Semester I
Language-1
General English (Subject Code: BCM-114)**

Unit I

Parts of speech
Modal auxiliaries
Non finite verbs

Unit II

Tenses
Voice – active and passive
Reported speech

Unit III

Vocabulary – synonyms, antonyms, one word substitute and words often confused
Phrasal verbs
Idioms and Proverbs

Unit IV

Comprehension
Article review
Transitional expressions

Unit V

Writing – letter, essay, report, application
Notice / circular
Précis writing

Suggested reading

Wren & Martin

B.Com.: CBCS Scheme

B.Com.: Semester I Verbal Reasoning (Subject Code: BCM-115)

Unit I :

What is logical reasoning, Importance of logical reasoning, Competitive exams and role of logical reasoning questions; Blood Relations: Deciphering jumbled up descriptions, Relation Puzzle, Coded relations; Puzzle Test: Classification type questions, Seating/ placing arrangements, Comparison type questions, Sequential order of things, Selection based on given conditions, Family based puzzles, jumbled problems; Inserting the missing character; Data Sufficiency; Eligibility test; Assertion and reason;

Unit II :

Series completion: Number Series, Triangular pattern of series, Elementary ideas of progression, Alphabet series, Alpha Numeric Series, Continuous pattern series

Analogy: Completing the analogous pair, Direct/Simple analogy, choosing the analogous pair, Double analogy, Choosing a similar word, Detecting analogies, Multiple word analogy, Number analogy, Alphabet analogy;

Unit III:

Classification: Choosing the odd word, Choosing the odd pair of words, Choosing the odd numeral, Choosing the odd numeral pair/ group, choosing the odd letter group; Coding –Decoding : Letter coding, Direct Letter Coding, Number/ symbol coding, Matrix Coding, Substitution, Deciphering Message word codes, Jumbled coding ;

Unit IV :

Number, Ranking and Time Sequence Test: Number test, Ranking test, time sequence test; Mathematical Operations: Problem solving by substitution, interchange of signs and numbers, Deriving the appropriate conclusions

Logical Sequence of words; Arithmetical Reasoning : Calculation based problem, Data based questions, Problems on ages, Venn- Diagram Based questions;

Unit V :

Sequential Output Tracing; Direction Sense test; Logical Venn Diagrams;

Alphabet Test: Alphabetical order of words, Letter word problems, Rule Detection, Alphabetical Quibble, word formation by unscrambling letters, Word formation using letter of a given word; Alphanumeric Sequence Puzzle; Situation Reaction Test; Verification of Truth of the statement.

BCOM III SEMESTER

DIRECT TAX - (BCM 301)

Unit-1

Meaning of Income, Specific Terminology of Income Tax, Agricultural Income, Exempted Incomes. Incidence of Tax and Residential Status.

Unit-2

Income from Salaries, Income from house property.

Unit-3

Profit of Business & Profession, Capital Gains, Income from other sources.

Unit-4

Set-off and carry forward of Losses, Deductions under section 80.

Unit-5

Computation of Total Income and Tax Liability of Individuals :

Assessment of Individual and Hindu undivided family, Assessment of firm. Tax deduction at source. Advance payment of tax.

Suggested Readings :

1. Singhanian, Vinod K. : Student Guide to Income-tax, Taxmann's.
2. Agrawal, Jain, Jain : Income Tax : Ramesh Book Depot. Jaipur.

BCOM III SEMESTER
BUSINESS STATISTICS - (BCM 309)

Unit-1

Introduction – Meaning and Scope :

Origin and Development of Statistics, Definition of Statistics, Limitations of Statistics, Distrust of Statistics.

Collection of Data :

Methods of Data Collection, Primary and Secondary Data, Methods of Collecting Primary Data, Drafting or Framing the Questionnaire, Sources of Secondary Data, Difference between a questionnaire and schedule.

Classification and Tabulation :

Introduction–Organisation of Data, Frequency Distribution, Basic Principles for forming a Grouped Frequency Distribution, Cumulative Frequency Distribution, Tabulation–Meaning and Importance, Parts of a Table, Requisites of a Good Table, Types of Tabulation.

Unit-2

Averages :

Measures of Central Tendency, Arithmetic Mean, Weighted Arithmetic Mean, Median, Partition Values, Mode, Empirical Relation between Mean (M), Median (Md) And Mode, Geometric Mean, Harmonic Mean, Relation Between Arithmetic Mean, Geometric Mean and Harmonic Mean.

Dispersion :

Measures of Dispersion, Range, Quartile Deviation or Semi Inter–Quartile Range, Percentile Range, Mean Deviation or Average Deviation, Standard Deviation, Standard Deviation of the Combined Series, Coefficient of Variation, Lorenz Curve.

Unit-3

Correlation :

Karl Pearson’s Coefficient of Correlation, Rank Correlation Method, Method of Concurrent Deviations.

Linear Regression Analysis :

Lines of Regression, Regression Coefficients and the Correlation from two lines of Regression, Standard Error of an Estimate.

Unit-4

Index Numbers :

Uses of Index Numbers, Types of Index Numbers, Simple (Unweighted) Aggregate Method, Weighted Aggregate Method, Simple Average of Price Relatives, Tests of Consistency of Index Number. Fisher’s Formula, Chain Indices or Chain Base Index Numbers.

Time Series Analysis :

Components of a Time Series, Mathematical Models for Time Series, Measurement of Trend.

Unit-5

Theory of Probability :

Permutation and Combination, Addition and Multiplication Theorem of Probability.

Suggested Reading :

1. Fundamentals of Statistics : S.C. Gupta
2. Business Statistics : S.P. Gupta

BCOM III SEMESTER
INDIAN BANKING SYSTEM - (BCM 305)

Unit – I

Indian Banking system : Structure and Organization. Types and Structure of Banks Commercial Banks – Definition and Evolution of Banks, Functions and Development of commercial banks in India.

Unit – II

Innovative trends in Indian Banking (e-banking-credit cards, ATMs, e-cheques, EFT Demat Accounts, Internet Banking), State Bank of India, Objectives, Functions and Progress, Merchant Banking.

Unit – III

Instruments of Credit Control-Bank Rate Policy, Open Market Operations, Variable Reserves Ratios, Selective Credit Control.The Reserve Bank of India-Objectives and Organization, Functions and Working. Monetary Policy.

Unit – IV

Co-operative Banks: Introduction – The structure of co-operative banks – Primary Agricultural Societies. Central Co-operative Banks, State Co-operative Banks, Urban Co-operative Banks of India.

Unit – V

Rural Banking – The Regional Rural Banks : Organization and Functions, Growth and Working of RRBs. The major problems faced by RRBs. Improvement in the working of RRBs

Suggested Readings :

1. Indian Banking System - Trivedi, Dashora, Nagar, Ramesh Book Depot, Jaipur
2. Banking Theory and Practice – Shekhar&Shekhar (Vikas Publishing House, New Delhi)
3. Banking in India – Panandikar S.G. and Mithani D.M.
4. Indian Banking System- Anil k. Bhatt ; Shivam book House

BCOM III SEMESTER
HUMAN RESOURCE MANAGEMENT - (BCM 306)

Unit-1

Concept of Human Resource Management, Objectives, Scope, Functions and Importance

Man Power Planning:

Concept, Nature, Objectives and process.

Unit-2

Job Analysis: Job Description & Job specification

Recruitment & selection:

Recruitment – Meaning, Sources – Internal & External, Selection – Meaning, Procedure.

Unit-3

Training & Development:

Concept, need and importance of Training, Design and Methods. Training vs Development.

Performance Appraisal- Meaning, Objectives, Process and advantages.

Unit-4

Wage and Salary Administration: Meaning, Components, Methods of Wage Payment, Incentive & Fringe Benefits – Meaning & Types.

Promotion, Demotion and Transfer: Meaning, Need and Objectives

Unit-5

Industrial Dispute: Meaning, Causes, Prevention and settlement of industrial disputes.

Grievance- Meaning, causes, grievance handling procedure.

Collective Bargaining: Concept, need and importance, contents, essential for the success of collective bargaining.

Suggested Readings :

1. T.N. Chabra – DhanpatRai

BCOM III SEMESTER

INTRODUCTION TO IT - (BCM 310)

UNIT I

Fundamentals: Model of a Computer, Characteristics of Computers, Computer Input Devices, Computer Output Devices

UNIT II

Computer Memory: Primary memory, Secondary memory, Virtual Memory, Cache Memory

UNIT III

Windows OS: Windows Concepts, Features, Desktop, Taskbar, Start Menu, My Computer, Recycle Bin, Windows Accessories- Calculator, Notepad, Paint, WordPad, Character Map, Windows Explorer, Entertainment, Managing Hardware & Software- Installation of Hardware & Software

UNIT IV

MS Word: Introduction to MS Word, Features, Creating, Saving and Opening Documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcuts, Editing, Previewing, Printing, & Formatting a Document, Find & Replace, Mail Merge, Tables & Charts.

UNIT V

MS Power Point: Introduction to MS-Power Point, Presentations, Creating, Manipulating & Enhancing Slides, Organizational Charts, Excel Charts, Word Art, Layering art Objects, Animations and Sounds, Inserting Animated Pictures or Accessing through Object.

Suggested Reading:

1. P .K. Sinha ,Fundamentals of Computers, BPB Publications
2. **V. Rajaraman, Fundamentals of Computers, 3rd Edition , PHI Publications**
3. PC Software for Windows – R.K. Taxali

BCOM III SEMESTER

COMPETENCY DEVELOPMENT III - (BCM 308)

B.Com (V SEMESTER)

MANAGEMENT ACCOUNTING - (BCM 502)

Unit-1

Introduction to Management accounting :- Origin, scope, functions and principles, Changing role of management accounting and recent developments. Management accounting and corporate governance.

Unit-2

Comparative and common size financial statements:-

Analysis and interpretation of financial statements – nature, objectives; latest trends in presenting financial data; limitations; types and role of financial statement analysis;

Unit-3

Fund Flow statement Analysis

Unit-4

Cash flow statements: - Classification of cash flows, preparation and usefulness.

Unit-5

Accounting ratios: - Classification, advantages and limitations; inter-firm comparison.

Suggested Readings :

1. Management Accounting – Agarwal, Agarwal, Jain ; Ramesh Book Depot, Jaipur
2. Advance Accountancy – R.L. Gupta, M. RadhaswamyS.chand
3. Management Accounting – Jain , Khandelwal, Parikh, Jain Kureshi – Ajmer Book Depot, Jaipur

B.Com (V SEMESTER)

AUDITING AND ASSURANCE - (BCM 509)

Unit-1

Auditing Concepts

Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Unit-2

Auditing engagement

Audit planning, Audit programme, Control of quality of audit, Work–Delegation and supervision of audit work.

Unit-3

Documentation

Audit working papers, Ownership and custody of working papers.

Internal Control

Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit-4

Audit Sampling

Types of sampling, Test checking, Techniques of test checks.

Unit-5

Company Audit

Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit.

Suggested Readings :

1. Jain, Khandelwal , Pareek – Ajmer Book Depot
2. Jain, Jain , Chaturvedi, Kaduniya – Apex Publishing House

B.Com (V SEMESTER)

STRATEGIC MANAGEMENT - (BCM 505)

Unit-1

Strategic Management – An Introduction, Concept, Policy & Strategy, Tacts & Strategy Levels, Process, Merits & Demerits, Mission, Objectives & Goals

Unit-2

Strategic Business Units (SBU) – Concept, Merits & Demerits, Assigning Resources to SBU

Strategic Analysis – Swot Analysis, Tows Matrix, Portfolio Analysis – BCG Matrix

Strategic Planning – Meaning, Stages, Alternatives

Unit-3

Strategic Formulation & Implementation & Control – Types – Marketing, Financial, Production, Logistics, HR

Strategy – A brief study

Interrelation between Formulation & Implementation of Strategy

Unit-4

Organisation & Strategy Implementation

Unit-5

BPR (Business Process Reengineering)

Benchmarking

Total Quality Management (TQM)

Six Sigma

Suggested Readings:

1. Business Policy and Strategic Management Text and Cases – Francis Chereenilam (Himalaya Publishing House, New Delhi)
2. Strategic Management – Prof. R.K. Kothari, Dr. P.C. Jain (Ramesh Book Depot, Jaipur)

B.Com (V SEMESTER)

INTERNATIONAL TRADE & FINANCE - (BCM 506)

Unit – I

International trade: Meaning, definition, Factors, needs, importance, advantages and disadvantages, problems of International trade, Similarities and Difference between Internal and international Trade

Unit – II

Theories of International trade: Comparative cost theory, Heckscher-Ohlin Theory

Terms of trade: meaning, importance, types, factors affecting Terms of trade, causes of unfavorable Terms of trade, difficulty in measuring Terms of trade

Unit – III

Foreign trade policy: - Free trade v/s protection, types of tariffs and quotas; Arguments in favor and against Free trade & Protection

Unit – IV

Concepts and components of balance of trade and balance of payments; Equilibrium and disequilibrium in balance of payments; Consequences of disequilibrium in balance of payment; Various measures to correct deficit in the balance of payments; Exchange control: Objectives and Methods

Unit – V

Foreign exchange: Meaning, Theories of determination of exchange rate- The purchasing power of parity theory, Modern theory- the balance of payment theory, Exchange rate policy, Fixed v/s Flexible exchange rate

Suggested Readings :

1. International Trade and Finance – M.D. Agrawal, Gopal Singh, O.P.Gupta
2. Money & banking & International trade – D.N. Mithani
3. International Business Environment - Sundram and Black
4. Indian Economy – A.N. Agarwal
5. International Business- P. Subba Rao
6. International Business Environment- Fransis Cheruneulium

B.Com (V SEMESTER)

COMPETENCY DEVELOPMENT - (BCM 510)