

B.Com. (Hons.): CBCS Scheme

B.Com. (Hons.): Semester I Ability-Enhancement Compulsory Course (AECC)-1 Environmental Studies (Subject Code: BCH-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
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B.Com. (Hons.): Semester - I
Financial Accounting
(Subject Code: BCH-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.
- iii. 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.
- iv. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.

(b) Accounting Process

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

(c) Computerised Accounting Systems

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, Backup and Restore data of a Company.

Unit 2: (a) Business Income

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: 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.

(b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Accounting for Hire Purchase and Installment Systems

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit 4: Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

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Unit 5: Accounting For Dissolution of the Partnership Firm

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

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. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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B.Com. (Hons.) : Semester - I
BUSINESS LAW
(Subject Code: BCH-113)

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Contents:

Unit 1: The Indian Contract Act, 1872: General Principles of Contract

1. Contract – meaning, characteristics and kinds
2. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit 2: The Indian Contract Act, 1872: Performance, Discharge and Breach of Contract

- a) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

Unit 3: The Sale of Goods Act, 1930

- a. Contract of sale, meaning and difference between sale and agreement to sell.
- b. Conditions and warranties
- c. Transfer of ownership in goods including sale by a non-owner
- d. Performance of contract of sale
- e. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Law: The Partnership Act, 1932

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership

Unit 5: The Negotiable Instruments Act 1881

1. Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
2. Holder and Holder in Due Course, Privileges of Holder in Due Course.
3. Negotiation: Types of Endorsements
4. Crossing of Cheque
5. Bouncing of Cheque

Suggested Readings:

1. R. L. Nolakha, *Business Regulatory Framework*, Ramesh Book Deopt, Jaipur
2. R. L. Nolakha, *Business Law*, Ramesh Book Deopt, Jaipur
3. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.

4. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.

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B.Com. (Hons.): Semester - I
MICRO ECONOMICS
(Subject Code: BCH-114)

Course content

Unit 1: Introduction

- (a). **Demand:** Determinants of demand, movements vs. shift in demand curve,
- (b). Elasticity of demand, Types and Methods of measuring Elasticity
- (c). Application of demand.

Unit 2: Consumer Theory

Utility Analysis- cardinal – Diminishing Marginal, Equimarginal, Consumer Surplus. Ordinal Approach – Indifference Curve Analysis

Unit 3: Production and Cost

- (a). Production: Factors of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
- (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm.

Unit 4: Market Structure

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition;
Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Factor Pricing – Theory of Rent & Interest

Ricardian & Modern Theory of Rent, Keynes theory of Interest, Liquidity preference theory of interest and modern theory of interest.

Suggested Readings:

1. Business Economics- Som dev Agarwal, Ramesh Book Depot
2. Business Economics- ND Mathur, Shivam Book House, Jaipur
3. Managerial Economics- A N Agarwal, Sultan Chand, New Delhi