

B.Com (Pass Course)
Scheme of Examinations & Syllabi w.e.f session 2014-15

B.Com-I (Ist Semester)

S.No.	Name of the paper	Theory Marks	Internal Assessment	Total Marks	Time
1.01	Financial Accounting-I	80	20	100	3 Hrs.
1.02	Business Mathematics-I	80	20	100	3 Hrs.
1.03	Business Economics-I	80	20	100	3 Hrs.
1.04	Business Management –I	80	20	100	3 Hrs.
1.05	Business Communication Skills	80	20	100	3 Hrs
1.06	Basics of computers-I	50	--	50	3 Hrs
Total Marks				550	

B.Com-I (IInd Semester)

S.No.	Name of the paper	Theory Marks	Internal Assessment	Total Marks	Time
2.01	Financial Accounting -II	80	20	100	3 Hrs.
2.02.	Business Mathematics-II	80	20	100	3 Hrs.
2.03.	Business Economics-II	80	20	100	3 Hrs..
2.04	Business Management –II	80	20	100	3 Hrs.
2.05	Business Environment	80	20	100	3 Hrs.
2.06	Basics of computers-II				
	Theory	50	--	50	3 Hrs.
	Practical (Covering the Syllabi of Ist & IInd Semesters)	100	--	100	
Total				650	

Environmental Studies (Qualifying Paper)

Total marks of 1st and 2nd semester = 550 + 650 =1200

B.Com-II (Pass Course)
Scheme of Examinations & Syllabi w.e.f. session 2015-16

B.Com-II -IIIrd Semester

Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
3.01.	Corporate Accounting-I	80	20	100	3 Hrs.
3.02	Business Statistics-I	80	20	100	3 Hrs.
3.03	Business Regulatory Framework-I	80	20	100	3 Hrs.
3.04	Corporate Law-I	80	20	100	3 Hrs.
3.05	Macro Economics	80	20	100	3 Hrs.
3.06	Optional (Any one from the followings)	80	20	100	3 Hrs.
	i. Fundamental of Insurance				
	ii. Human Resource Management				
	iii. Production Management				
	iv. Computer: Application of Information Technology and Business -I				

Total 600

B.Com-II –IVth Semester

Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
4.01	Corporate Accounting-II	80	20	100	3 Hrs.
4.02	Business Statistics-II	80	20	100	3 Hrs.
4.03	Business Regulatory Framework-II	80	20	100	3 Hrs.
4.04	Corporate Law-II	80	20	100	3 Hrs.
4.05	Marketing Management	80	20	100	3 Hrs.
4.06.	Optional:(Any one from the followings)	80	20	100	3 Hrs.
	i. Business Ethics				
	ii. Banking and Banking Law				
	iii. Basics of Retailing				
	iv. Computer: Application of Information Technology and Business -II				

Total 600

Total Marks of 3rd and 4th semester 600 + 600 = 1200

B.Com (Pass Course)

Scheme of Examinations w.e.f session 2016-17

B.Com-III –Vth Semester

Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
5.01.	Taxation Law-I	80	20	100	3 Hrs.
5.0 2.	Cost Accounting -I	80	20	100	3 Hrs.
5.03.	Accounting for Management	80	20	100	3 Hrs.
5.04	Financial Market Operations	80	20	100	3 Hrs.
5.05	Entrepreneurship and Small Scale Business	80	20	100	3Hrs.
5.06	Optional (Any one out of followings)	80	20	100	3 Hrs.
	i. Secretarial Practices				
	ii. Statistical Analysis with MS Excel 50 Marks for Theory (3 Hrs) + 50 Marks for Practical				
	iii. Investment Management				
	iv. Computer: Essentials of E-Commerce-I				
	v. International Business Environment				

Total Marks 600

B.Com-III –VIth Semester

Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
6.01.	Taxation Law-II	80	20	100	3 Hrs.
6.02.	Cost Accounting -II	80	20	100	3 Hrs.
6.03	Financial Management	80	20	100	3 Hrs.
6.04	Auditing	80	20	100	3 Hrs.
6.05	Indirect Taxes	80	20	100	3Hrs.
6.06.	Optional (any one out of the followings)	80	20	100	3 hrs
	i. International Trade				
	ii. International Marketing				
	iii. Fundamentals of Operations Research				
	iv. Computer: Essentials of E-Commerce-II				
	v. Tax Planning and Management				

Total Marks 600

Total Marks of 5th & 6th semester 600 + 600 = 1200

B.Com I First Semester w.e.f session 2014-15

Financial Accounting –I

1.01

Internal Assessment-20 Marks

Theory Paper Max Marks-80

Time: 3Hrs.

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

Unit-I

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

Unit-III

Final Accounts with adjustments; Rectification of errors

Unit-IV

Accounting for non-profit organizations; Consignment accounts.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Arya Publications, New Delhi*

B.Com I First Semester w.e.f session 2014-15
Business Mathematics-I
1.02

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

Unit-I

Indices and Logarithms; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

Unit-II

Elementary idea of Permutations and Combinations.

Unit-III

Sequence and Series, A.P, G.P.

Unit-IV

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

Suggested Readings:

Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.
Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.
Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.

B.Com I First Semester w.e.f session 2014-15
Business Economics-I
1.03

Time: 3Hrs.

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, **importance, determinants of elasticity of demand**, Average revenue; marginal revenue and elasticity of demand and **elasticity of supply**

Unit-II

Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

Unit- III

Theory of consumer behaviour, utility and indifference curve analysis

Unit-IV

Market, classification and structure.

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
- 4.H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

B.Com I First Semester w.e.f session 2014-15
Business Management-I
1.04

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Business: concept, nature and spectrum of business activities, business system, business objectives.

Unit-II

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

Unit-III

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

Unit-IV

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

Suggested Readings:

1. Druker. Peter F. *Management Challenges for the 21st century*; Butter worth Heinemann Oxford.
2. Wehrich and Koontz, O. Donnel: *Essential of Management* Tata Mc Graw Hill, New Delhi.
3. Parsad L. M., *Principles and Practice of Management.*: Sultan Chand and Sons.

B.Com I First Semester w.e.f session 2014-15
Business Communication Skills
1.05

Internal Assessment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Basics of communication, Seven C's of effective communication, barriers to communication, ethical context of communication.

Unit-II

Business Communication at workplace: Letter writing- component, layout and process, E-mail communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting.

Unit-III

Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, proposals.

Unit-IV

Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.

Suggested Readings:

1. Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, *Effective Business Communication*, Tata McGraw Hill, New Delhi.
2. Konera Arun, *Professional Communication*, Tata McGraw Hill, New Delhi.
3. McGrath, E. H., *Basic Managerial Skills for All*, PHI, New Delhi.
4. Meenakshi Raman and Parkash Singh, *Business Communication*, Oxford University Press, New Delhi.

B.Com I First Semester w.e.f session 2014-15
Basics of Computer-I
1.06

Time : 3 Hrs

Theory Paper Max Marks-50 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 10 marks each.

Unit-1

Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers; Generation of computers; Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ; Human being VS Computer; Difference between Computer and Calculator.

Unit-2

Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.

Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device –Monitor, Sound Cards and speakers.

Unit-3

Memory and Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.

Unit-4

MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.

Practical (Examination will be held in 2nd semester)

MS-Word: Practical knowledge of MS-Word package.

Suggested Readings:

1. *Introduction of Information System ALEXISLEON,*
2. *Computer Fundamentals-Nasib Singh Gill.*

B.Com I Second Semester w.e.f session 2014-15

Financial Accounting-II

2.01

Internal Assesment-20 Marks

Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

Unit-I

Hire Purchase System and Installment Payment Systems.

Unit-II

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-III

Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.

Unit-IV

Joint-Venture Account; Royalty Account.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting*, Mayur Paper Back, Noida.
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts*, S. Chand and Company, New Delhi.
4. Goel, D.K., *Financial Accounting*, Arya Publications, New Delhi

B.Com I Second Semester w.e.f session 2014-15
Business Mathematics-II
2.02

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and theoretical questions in the question paper.*

Unit-I

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

Unit-II

Differentiation (only algebraic problem) ; Application of differentiation

Unit-III

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding

Unit-IV

Ratio, Proportion and Percentage; Profit and Loss

Suggested Readings:

1. Allen B.G.D: *Basic Mathematics*; Mcmillan, New Delhi.
2. Vohra. N. D. *Quantitative Techniques in Management*, Tata McGraw Hill, New Delhi.
3. Kapoor V.K. *Business Mathematics: Sultan chand and sons, Delhi.*

B.Com I Second Semester w.e.f session 2014-15
Business Economics-II
2.03

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Perfect Competition: Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications.

Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.

Unit-II

Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

Unit-III

Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Recardian concept and Modern Theories of rent; Quasi Rent.

Unit-IV

Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH publishing and distributors p (Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
4. H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

B.Com I Second Semester w.e.f session 2014-15
Business Management-II
2.04

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

Unit-II

Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.

Leadership: concept and Leadership styles, Leadership Theories.

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.

Control: Concept, Process and Techniques, Effective Control System.

Unit-IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

Suggested Readings:

1. *Druker. Peter F. Management challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Wehrich and Koontz, O. Donnel: Essential of Management. Tata McGraw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

B.Com I Second Semester w.e.f session 2014-15
Business Environment
2.05

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Business Environment: concept; components and importance; SWOT Analysis.

Unit-II

Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

Unit-III

Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.

Unit-IV

Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Privatization.

Suggested Readings:

1. Agarwal A.N. , *Indian Economy*, Vikas Publishing House, New Delhi.
1. Mirsra and Puri; *Indian Economy*; Himalaya Publishing House, New Delhi.
2. Hedge Lanl, *Environmental Economics*; McMillan Hampshire.

B.Com I Second Semester w.e.f session 2014-15
Basics of Computer-II
2.06

Time: 3Hrs.

Theory Paper Max Marks-50 Marks
Practical Paper Max Marks-100 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 10 marks each.

Unit-1

Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer; Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.

Unit-2

Software concepts: Types of Software and their role, Different System Software types- Operating systems, Translators, System Utilities; Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S; Time – sharing O.S., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.

Unit-3

Introduction to Windows: Components of a 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.

Unit-4

MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet; Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing, establishing worksheet links, Table creating and printing graphs, Macros, Using Built-in-functions.

Practical Examination will be held on the syllabi of 1st and 2nd Semesters taken together.

Suggested Readings:

1. *Introduction of Information System ALEXISLEON*
2. *Introduction to essential tools. Sushila Madan.*