

DETAILED SYLLABUS

FOR

**Under Graduate Degree Programme**

**B. Com.**  
**(BACHELOR OF COMMERCE)**

**(YEARLY SYSTEM)**

## B.Com Pass Part I, II & III

COURSE TITLE	B. Com
DURATION	03 YEARS (YEARLY SYSTEM)
TOTAL DEGREE MARKS	1400

### FIRST YEAR

COURSE TITLE	Paper Code	MARKS		
		THEORY	PRACTICAL	TOTAL
Foundation Course in English – Part I	BCM-Y110	100	00	100
Foundation Course in Hindi-Part I	BCM-Y120	100	00	100
Preparatory course in commerce	BCM-Y130	100	00	100
Foundation course in science & technology	BCM-Y140	100	00	100

### SECOND YEAR

COURSE TITLE	Paper Code	MARKS		
		THEORY	PRACTICAL	TOTAL
Business Organisation	BCM-Y210	100	00	100
Accountancy part-I	BCM-Y220	100	00	100
Management Theory	BCM-Y230	100	00	100
Accountancy Part-II	BCM-Y240	100	00	100
Mercantile Law	BCM-Y250	100	00	100

### THIRD YEAR

COURSE TITLE	Paper Code	MARKS		
		THEORY	PRACTICAL	TOTAL
Economics Theory	BCM-Y310	100	00	100
Elements of Statistics	BCM-Y320	100	00	100
Company Law	BCM-Y330	100	00	100
Money, Banking, Financial Management	BCM-Y340	100	00	100
Elements of Costing	BCM-Y350	50	00	50

## FIRST YEAR

(Foundation Course in English Part I )

Code BCM-Y110

### Block – 1

#### Units 1-4

- Reading Comprehensions : Passage from George Orwell : Animal Farm, and Indira Gandhi's speech on Human Environment.
- Stories : Oscar Wilde – “ The Nightingale and the Rose” and Milward Kennedy “ Death in the Kitchen”.
- Vocabulary : Distinction between words having related meanings; negative prefixes; phrases used to express comparisons; use of words and their opposites
- Grammar and Usage : Concord of number and person: be, do have and other verbs. Tenses : the past indefinite, the past continuous, the present perfect, the present perfect continuous
- Writing : Writing a speech; completing paragraphs with the help of outlines; rewriting a story from a different point of view; continuing a story in different ways.

#### Units 5-6

- Listening Comprehension : Extracts from news bulletins and talks.
- Conversation : Dialogues; informal and formal situations.
- Pronunciation : Letters and sounds; words stress; English vowels.

### Block – 2

#### Units 7-10

- Reading Comprehension : Stories 1) Noarh burke : “The Baby-sitter” and 2) O.Henry “ Witches Loaves”. Autobiography : from Indira Gandhi “ A page from the Book of Memory”, Passage on “ The Five kind of Workers”.
- Exercises on Vocabulary :
- Grammar and Usage : Use of the past perfect tense, the simple present tense and the present continuous tense; ways of expressing the

future; articles ; types of sentences.

Writing : Rewriting a story in an abridges form with the help  
Of given sentences; writing short essays.

#### Units 11-12

Listening Comprehension : A lecture on “The Burden of Women in the Villages”; a  
talk on “ Dreams”.

Conversation : A dialogue between two passengers on a railways train;  
talking about dreams one has had recently.

#### Block – 3

#### Units 13-16

Reading Comprehension : 1) Agatha Christie – “ The Jewel Robbery at the Grand  
Metropolitan “ (detective story); 2) Ved Mehta – “ A world  
of Four Senses” (Autobiography); 3) Deris Lessing “A  
Mild Attack of Locusts”; 4) Willa Cather – The affair at  
Grover Station”.

Exercises on Vocabulary :

Grammar and Usage : Question Patterns, prepositional phrases, participial  
phrases, phrasal verbs, relative clauses, adverbial clauses,  
direct and indirect speech.

Writing : Short narrative and descriptive compositions.

#### Units 17-18

Listening Comprehension Talks: 1) Life of Albert Einstein; 2) Anthony R. Michaelis –  
“Science and politics”.

Conversation : A dialogue between a teacher and a student who has just  
passed the higher secondary examination; asking for  
permission.

Pronunciation : Consonants; inflectional suffixes; contracted forms.

#### Block – 4

#### Units 19-22

Reading Comprehension	:	Bertrand Russell “ Science and Human Life”; L.P.Hartley “ A high Drive”; Jawahar Lal Nehru “ The Voice of India”.
Exercises on Vocabulary	:	
Grammar and Usage	:	The passive voice; non-finite verbals; modal auxiliaries; revision
Writing	:	Compositions based on the passages read; short essay.

#### Units 23-24

Listening Comprehension	:	Jawaharlal Nehru – “ Tyrst with Destiny”
Conversation	:	Describing people; expressing agreement and disagreement; asking for directions; giving directions; invitations; accepting and declining invitations.

(Foundation Course in Humanities and Social Sciences)

Code BCM-Y130

#### Block –1: Man and Social Development – An Approach

Unit	1	Scientific Approach to the Study of Man
Unit	2	Man as a Tool-Making/Using Animal
Unit	3	Man as a Thinking Animal
Unit	4	Social Change and Evolution

#### Block- 2: Stage of Social Evolution

Unit	5	Domestication of Animals and origins of Agriculture
Unit	6	River-Valley Civilisation
Unit	7	Feudal Societies
Unit	8	Renaissance and Reformation
Unit	9	Industrial Revolution

#### Block- 3: Emergence of Independent India

Unit	10	Characteristic of Indian Economy – Pre Colonial and Colonial
Unit	11	National Movement-I
Unit	12	National Movement-II
Unit	13	Value of the Indian National Movement

Block-4: Problems of Economic Development

- Unit 14 Development : Goals and Issues
- Unit 15 Need for Planned Economic Development
- Unit 16 Planning Strategies – I
- Unit 17 Planning Strategies – II
- Unit 18 Population and Development

Block-5: National Integration

- Unit 19 Problems of National Unity- Colonial Heritage
- Unit 20 Problems of National Unity- Caste and Tribe
- Unit 21 Problems of National Unity- Regional Imbalances
- Unit 22 Multi-religious Society – The Secular Principle

Block-6: Political System

- Unit 23 The spirit of the Indian Constitution
- Unit 24 Centre-State Relations : The Federal Principle
- Unit 25 Devolution of Power
- Unit 26 Democracy and Under-Privileged in India

Block-7:

Social Transformation

- Unit 27 Modalities of Social and Cultural Transformation
- Unit 28 People's Participation in the Development Process
- Unit 29 Place of Women in Indian Society
- Unit 30 Education as Agent of Social Change

Block-8: India and the World

- Unit 31 The struggle for freedom and Racial Equality
- Unit 32 Problems of Peace in a Nuclear World
- Unit 33 The Eco-System and Threat to it
- Unit 34 Promotion of Scientific Temper

Block-1: History of Science

Unit	1	Science and Human Endeavour
Unit	2	Science in the Ancient World
Unit	3	Iron Age
Unit	4	The Golden Age of Science in India

Block-2: Emergence of Modern Science

Unit	5	Science in the Medieval Times
Unit	6	Renaissance, the Industrial Revolution and after
Unit	7	Science in Colonial and Modern India
Unit	8	The method of science and the nature of scientific knowledge

Block- 3: Universe And Life – The Beginning

Unit	9	Universe as a system
Unit	10	Exploring the Universe
Unit	11	Solar System
Unit	12	Origin and Evolution of life
Unit	13	Evolution of Man

Block- 4: Environment and Resources

Unit	14	Ecosystem
Unit	15	Component of Environment
Unit	16	The Changing Environment
Unit	17	Natural Resources
Unit	18	Resources Utilisation, Planning and Management

Block- 5: Agriculture, Nutrition and Health

Unit	19	Food and Agriculture
Unit	20	Scientific Possibilities and Social Realities
Unit	21	Food and Nutrition
Unit	22	Health and Disease

Block- 6: Information, Knowledge, Insight

Unit	23	Mind and Body
Unit	24	Psychological Aspect of Behaviour
Unit	25	Information and Communication
Unit	26	Modes of Communication

Block-7: Science, Technology and Development

Unit	27	Science and Technology in Industry
Unit	28	Technology and Economic Development
Unit	29	Modern Developments in Science and Technology – I
Unit	30	Modern Developments in Science and Technology – II

Block- 8: New Perspectives

Unit	31	Perceptions and Aspirations
Unit	32	Science- The road to development

(Foundation Course in Hindi-I)

Code BCM-Y120

पेपर –1

हिंदी की लिपि और वर्तनी का परिचय

हिंदी की ध्वनियां

विज्ञान के विषय का बोधन

संस्कृति विषय और बोधन और शब्दकोष का उपयोग

समाज विज्ञान विषय का बोधन और निबंध रचना का परिचय

भाषण शैली

पेपर –2

सामाजिक विज्ञानों की भाषा इतिहास के संदर्भ में तथा वर्तनी के कुछ नियम

सामाजिक विज्ञानों की भाषा राजनीति विज्ञान तथा शब्द रचना

मनविकी की भाषा ललित कला तथा विशेषण

विज्ञान की भाषा तथा पारिभाषिक शब्द

विज्ञान की भाषा स्वरूप

विधि एवं प्रशासन की भाषा तथा पारिभाषिक शब्द

विज्ञान की भाषा का स्वरूप

विधि एवं प्रशासन की भाषा तथा पारिभाषिक शब्द और अर्थ



पेपर-3

कहानी: पूस की रात प्रमचन्द्रे

उपन्यास: मानस का हंस अमतलाल नागर

नाटक: चंद्रगुप्त जयषंकर प्रसाद

निबंध: क्राध रामचन्द्र शुक्ले

आत्मकथा: गॉधीजी की आत्मकथां

कविताएं

पेपर- 4

षब्द और मुहावरे

संवाद षैली

सरकारी पत्राचार तथा टिप्पण और प्रारूपण

समाचार लेखन और संपादकीय

अनुवाद

संक्षेपण, भाव पल्लवन और निबंध लेखन

## ELEMENTRY COMPUTER APPLICATIONS

Theory : MM-60  
Practical: MM-40

Duration – 3 Hrs.  
Duration – 2 Hrs.

Min. Marks :22  
Min. Marks: 14

### Multiple Questions – 120

Introduction to Information Technology, evolution and generation of computers, type of computers, micro, mini, mainframe and super computer. Architecture of a computer system: CPU, ALU, Memory (RAM, ROM families) cache memory, input/output devices, pointing devices.

Number system (binary, octal, decimal and hexadecimal) and their inter conversions, character codes (ASCII, EBCDIC and Unicode). Logic gates, Boolean algebra, machine, assembly and high level languages including 3GL and 4GL.

Concept of operating system, need and types of Operating Systems, batch, single user, multiprocessing, distributed and time shared operating systems, Process and memory management concepts, . Introducing to UNIX, LINUX, Windows, Windows NT systems and their simple commands.

Internet : Concepts, email services, world wide web, web browsers, search engines, simple programs in HTML, type of HTML documents, document structure element, type and character formatting, tables frames and forms.

Word processing packages, Standard features like tool bar, word wrap, text formatting, paragraph formatting, effect to text, mail merge.

Presentation packages: Slide creation, slide shows, adding graphics, formatting, customizing and printing.

Computer Networking: Type of networks. LAN, MAN and WAN concept of topology, Bridges and Routers. Gate ways, Modems, ISDN and Leased lines. Teleconferencing and videoconferencing.

Multimedia technology: Introducing framework for multimedia devices, image compression standards, JPEG, MPEG and MIDI formats.

Data Base Management System : Data, field and records, information database, creation of a database file, insertion, deletion and updating of records, modifying structure, editing and browsing of records, searching, sorting and indexing of records, retrieving of records and report generation. Data processing in government organizations.

E-commerce : Concept of E-commerce, benefits and growth of E-commerce, security considerations and hazards of virus and other security risks. Antivirus software, electronic payment system.

LABORATORY : The laboratory exercise will be designed to help in the understanding of concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical

usage rather than on theoretical concepts only. In addition, MS-Office package has to be practiced in the lab.

Note : Passing in theory and practical examination separately shall be necessary by securing at least 36 percent marks each. Maximum marks for theory will be 60 and Maximum Marks for practical paper will be 40. Minimum marks for theory and practical shall be 22 and 14 respectively.

The theory Q.P. will carry 120 multiple choice questions of  $\frac{1}{2}$  marks

The practical examination scheme should be as follows- a.

Record/Sessionals 6 Marks

b. Viva – voce 6 Marks

c. Practical Exercise (DOS) 7 Marks

d. Practical Exercise (Window 98) 7 Marks e. Practical Exercise (MS Word) 7 Marks

f. Practical Exercise (MS Excel) 7 Marks

Duration for practical examination shall be of 2 Hours and more

than 2 batches of 30 students each should be examined in a day by single examiner.



## SECOND YEAR

(Business Organisation)

Code BCM-Y210

### Block – 1: Basic Concepts and Forms of Business Organisation

- Unit 1 Nature and Scope of Business
- Unit 2 Forms of Business Organisation – I
- Unit 3 Forms of Business Organisation – II
- Unit 4 Business Promotion

### Block- 2: Financing of Business

- Unit 5 Methods of Raising Finance
- Unit 6 Long-term Financing and Undertaking
- Unit 7 Stock Exchange

### Block- 3: Marketing

- Unit 8 Advertising
- Unit 9 Advertising Media
- Unit 10 Home Trade and Channels of Distribution
- Unit 11 Wholesalers and Retailers
- Unit 12 Procedure for Import and Export trade

### Block- 4: Business Combinations

- Unit 13 Business Combination –I
- Unit 14 Business Combination – II
- Unit 15 Feasibility of Business

### Block- 5: Government and Business

- Unit 16 Government in Business
- Unit 17 Forms of Organisation in Public Enterprises
- Unit 18 Public Utilities



Block – 1: Basic Concepts and Forms of Business Organisation

Unit	1	Basic Concepts of Accounting
Unit	2	The Accounting Process
Unit	3	Cash Book and Bank Reconciliation
Unit	4	Other Subsidiary Books
Unit	5	Bills of Exchange

Block – 2: Final Accounts

Unit	6	Concepts Relating to Final Accounts
Unit	7	Final Accounts- I
Unit	8	Final Accounts-II
Unit	9	Errors and their Rectification

Block – 3: Consignments and Joint Ventures

Unit	10	Consignment Accounts – I
Unit	11	Consignment Accounts - II
Unit	12	Consignment Accounts – III
Unit	13	Joint Venture Accounts

Block – 4: Accounts from Incomplete Records

Unit	14	Self Balancing System
Unit	15	Accounting from Incomplete Records-I
Unit	16	Accounting from Incomplete Records-II
Unit	17	Accounting from Incomplete Records-III

Block – 5: Accounts of Non-trading Concerns, Depreciation, Provisions and Research

Unit	18	Accounts of Non-trading Concerns-I
Unit	19	Accounts of Non-trading Concerns –II
Unit	20	Depreciation – I
Unit	21	Depreciation – II
Unit	22	Provisions and Reserves

Block – 1 Management : Introduction and Overview

- Unit 1 Nature and Scope of Management
- Unit 2 Approaches to the study of Management
- Unit 3 Functions and Principles of Management

Block – 2 Planning and Organisation

- Unit 4 Fundamentals of Planning
- Unit 5 Plans, Policies, Schedules and Procedures
- Unit 6 Organising : Basic Concepts
- Unit 7 Departmentation and forms of Authority Relationship
- Unit 8 Delegation and Decentralisation

Block – 3 Staffing and Directing

- Unit 9 Staffing
- Unit 10 Directing
- Unit 11 Motivation
- Unit 12 Leadership
- Unit 13 Communication

Block – 4 Coordination and Control

- Unit 14 Coordination
- Unit 15 Process of Control
- Unit 16 Techniques of Control



Block – 1 Branch Accounts and Insurance Claims

Unit	1	Branch Accounts- I
Unit	2	Branch Accounts-II
Unit	3	Insurance Claims

Block – 2 Hire Purchase Accounts

Unit	4	Hire Purchase Accounts –I
Unit	5	Hire Purchase Accounts – II
Unit	6	Hire Purchase Accounts –III

Block – 3 Partnership Accounts

Unit	7	General Introduction and Distribution of Profits
Unit	8	Admission of a Partner
Unit	9	Retirement of a Partner
Unit	10	Dissolution of a Partnership Firm

Block – 4 Company Accounts – I

Unit	11	General Introduction
Unit	12	Record of Share Capital Transactions
Unit	13	Issue and Redemption of Debentures
Unit	14	Purchase of Business and profits prior to Incorporation

Block – 5 Company Accounts – II

Unit	15	Final Accounts – I
Unit	16	Final Accounts – II
Unit	17	Analysis of Financial Statements – I
Unit	18	Analysis of Financial Statements – II

Block – 6 Statement of Charges in Financial Position

Unit	19	Basic Concepts
Unit	20	Fund Flow Statements
Unit	21	Cash Flow Statement
Unit	22	Mechanized System of Accounting

Block – 7 Fundamentals of Auditing

Unit	23	Basic Concepts
Unit	24	Internal Controls
Unit	25	Audit Planning

#### Block – 8 Vouching and Verification

Unit	26	Vouching of Cash Transactions
Unit	27	Vouching of Trading Transactions and Interpersonal Relations
Unit	28	Verification and Valuation of Assets and Liabilities –I
Unit	29	Verification and Valuation of Assets and Liabilities –II
Unit	30	Company Auditor

Block – 1 General Law of Contract – I

Unit	1	Essentials of a Contract
Unit	2	Offer and Acceptance
Unit	3	Capacity of Parties
Unit	4	Free Consent

Block – 2 General Law of Contracts – II

Unit	5	Consideration and Legality of Object
Unit	6	Void Agreement and Contingent Contracts
Unit	7	Performance and Discharge
Unit	8	Remedies for Breach & Quasi Contracts

Block – 3 Specific Contracts and Arbitration

Unit	9	Indemnity and Guarantee
Unit	10	Bailment and Pledge
Unit	11	Contract of Agency
Unit	12	Arbitration

Block – 4 Partnership

Unit	13	Definition and Registration
Unit	14	Rights and Liabilities of Partners
Unit	15	Dissolution and Partnership Firm

Block – 5 Sale of Goods

Unit	16	Nature of Contract of Sale
Unit	17	Conditions and Warranties
Unit	18	Transfer of Ownership and Delivery
Unit	19	Rights of Unpaid Seller

Block – 6 Negotiable Instruments

Unit	20	Negotiable Instruments and its Parties
Unit	21	Promissory Notes, Bills of Exchange and Cheques
Unit	22	Negotiation
Unit	23	Presentment and Discharge.

## THIRD YEAR

(Economic Theory )

Code BCM-Y310

### Block – 1 Fundamental Problems of Economic Systems and Basic Concepts

Unit	1	Fundamental Problems of Economic Systems and Basic Concepts
Unit	2	Basic Concepts
Unit	3	Economic Systems

### Block – 2 Consumer Behaviour and the Demand Theory

Unit	4	Laws of Diminishing Marginal Utility and Equi-marginal Utility
Unit	5	Indifference Curve Analysis
Unit	6	Consumer Demand
Unit	7	Elasticity of Demand

### Block – 3 Theory of Production

Unit	8	Production Function – I
Unit	9	Production Function – II
Unit	10	Law of Supply and Elasticity of Supply
Unit	11	Theory of Costs and Cost Curves

### Block – 4 Theory of Price

Unit	12	Equilibrium Concept and Conditions
Unit	13	Perfect Competition
Unit	14	Monopoly
Unit	15	Monopolistic Competition
Unit	16	Oligopoly

### Block – 5 Distribution of Income

Unit	17	Theory of Distribution
Unit	18	Distribution of Income – I; Wages and Interest
Unit	19	Distribution of Income – II; Rent and Profits
Unit	20	Inequality of Income

Block – 1 Basic Statistical Concepts

Unit	1	Meaning and Scope of Statistics
Unit	2	Organising a Statistical Survey
Unit	3	Accuracy, Approximation and Errors
Unit	4	Ratios, Percentages and Rates

Block – 2 Collection, Classification and Presentation of Data

Unit	5	Collection of Data
Unit	6	Classification of Data
Unit	7	Tabular Presentation
Unit	8	Diagrammatic Presentation
Unit	9	Graphic Presentation

Block – 3 Measures of Central Tendency

Unit	10	Concept of Central Tendency and Mean
Unit	11	Median
Unit	12	Mode
Unit	13	Geometric, Harmonic and Moving Averages

Block – 4 Measures of Dispersion and Skewness

Unit	14	Measures of Dispersion – I
Unit	15	Measures of Dispersion – II
Unit	16	Measures of skewness

Block – 1 Company and its Formation

Unit	1	Nature and Types of Companies
Unit	2	Public vs. Private Company
Unit	3	Promoters
Unit	4	Formation of a Company

Block – 2 Principal Documents

Unit	5	Memorandum of Association
Unit	6	Articles of Association
Unit	7	prospectus

Block – 3 Capital and Management

Unit	8	Shares and Loan Capital
Unit	9	Allotment of Shares
Unit	10	Membership of a Company
Unit	11	Directors

Block – 4 Meetings and Winding Up

Unit	12	Company Secretary
Unit	13	Meetings and Resolutions
Unit	14	Winding Up

Block – 1 Monetary Theory

- Unit 1 Money : Nature, Functions and Significance
- Unit 2 Demand for and supply of money
- Unit 3 Money and Prices
- Unit 4 Inflation

Block – 2 Banking Theory and Practice

- Unit 5 Commercial Banking
- Unit 6 Commercial Banking in India
- Unit 7 Central Banking
- Unit 8 Reserve Bank of India
- Unit 9 Indian Money Market

Block – 3 Non-Banking Financial Institutions in India

- Unit 10 Non-Banking Financial Intermediation – An overview
- Unit 11 Term Lending Financial Institutions – All India Level
- Unit 12 Term Lending Financial Institutions – State Level
- Unit 13 Agriculture Finance in India

Block – 4 International Financial System

- Unit 14 International Financial System
- Unit 15 International Monetary Fund
- Unit 16 World Bank

Block – 1 Basic Concepts

- Unit 1 Nature and Scope
- Unit 2 Concept of Cost and its Ascertainment

Block – 2 Material and Labour

- Unit 3 Procurement, Storage and Issue of Materials
- Unit 4 Inventory Control
- Unit 5 Pricing Issue of Materials
- Unit 6 Labour

Block – 3 Overheads

- Unit 7 Classification and Distribution of Overheads
- Unit 8 Absorption of Factory overheads
- Unit 9 Treatment of Other Overheads

Block – 4 Methods of Costing

- Unit 10 Unit Costing
- Unit 11 Reconciliation of Cost and Financial Accounts
- Unit 12 Job and Contract Costing
- Unit 13 Process Costing