Core Course Papers
1. COM-RC-1026:   Financial Accounting
2. COM-RC-1036:   Business Organisation and Management
3. COM-RC-2026:   Business Law
4. COM-RC-2036:   Business Mathematics and Statistics

Ability-Enhancement Compulsory Course (AECC) Papers
1. ENV-AE-1014:   Environmental Studies
2. ENG-AE-2014:   Language: English/Hindi/Modern Indian Language

Language Papers
1. COM-CC-1046:   English Language
2. COM-CC-2046:   Hindi/ Modern Indian Language

B. Com. : Three-Year (6-Semester) CBCS Programme		
Programme Structure (Pass Course)		
Course No.	**Course Title**	**Course Type**
	Semester I	
ENV-AE-1014	Environmental Studies	**Ability-Enhancement Compulsory Course (AECC)-1**
COM-RC-1026	Financial Accounting	**Core Course C-1**
COM-RC-1036	Business Organisation and Management	**Core Course C-2**
COM-CC-1046	English Language	**Language-1**
	Semester II	
ENG-AE-2014	Language: English/Hindi/Modern Indian Language	**Ability-Enhancement Compulsory Course (AECC)-2**
COM-RC-2026	Business Law	**Core Course C-3**
COM-RC-2036	Business Mathematics and Statistics	**Core Course C-4**
COM-CC-2046	Hindi/ Modern Indian Language	**Language-2**

ENV-AE-1014: Environmental Studies

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COM-RC-1026: FINANCIAL ACCOUNTING
Marks: 100 (Theory: 80 and Lab Practical:20)
Lectures 65

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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: Theoretical Framework   **Lectures 16**

     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 : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

   iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Computerised Accounting System   **Lectures 16**

         Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems (Lab work)   (Lab work -10 and Theory-6)

Unit 3: Measurement of Business Income   **Lectures 16**

     i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.

    ii. Capital and revenue expenditures and receipts

   iii. Revenue recognition: Recognition of income and expenses as per AS 9.

   iv. Inventory Valuation: Meaning and Significance.

Unit 4: Final Accounts   **Lectures 16**

         Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 5: Hire-Purchase, Instalment Systems and Branches: **Lectures 16**

i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.

ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Note: Practical (with computer) in Computerised Accounting System (Unit 2) WILL be compulsory
Examination Scheme for Computerised Accounts: 6 marks will be included in Question Paper and 10 marks for Practical with computer. The practical examination will be for 1 hour.
Thus, the Theory Exam shall carry 70 marks

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. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati
6. K. R. Das & K. M. Sinha. *Financial Accounting*
7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting,* International Book House
10. Goldwin, Alderman and Sanyal, *Financial Accounting,* Cengage Learning.
11. Tulsian, P.C. *Financial Accounting,* Pearson Education.
12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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

COM-RC-1036: BUSINESS ORGANISATION AND MANAGEMENT

Duration: 3 hrs.   **Marks: 100**   **Lectures: 65**

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   **Lectures: 13**

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics
Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2:Business Enterprises   **Lectures: 13**

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. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3:Management and Organisation   **Lectures: 13**

The Process of Management: Planning; Decision-making; Strategy Formulation.
Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentalisation of Authority; Groups and Teams.

Unit 4:Leadership, Motivation and Control   **Lectures: 13**

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.

Unit V: Functional Areas of Management   **Lectures: 13**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices
Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI.
Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.
10. Griffin, *Management Principles and Application*, Cengage Learning

(**Note:** Latest Editions of the above books may be used.)

COM-CC-1046: English Language

ENG-AE-2014: English/Hindi/Modern Indian Language

COM-RC-2026: BUSINESS LAW

Duration: 3 hrs.   **Marks: 100**   **Lectures: 65**

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 Principle of Law of Contract

13 Lectures

a) Contract – meaning, characteristics and kinds
b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
c) Void agreements
d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
e) Contingent contracts
f) Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contract   **13 Lectures**

a) Contract of Indemnity and Guarantee
b) Contract of Bailment
c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930   **13 Lectures**

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 Laws   **13 Lectures**

A) The Partnership Act, 1932

a. Nature and Characteristics of Partnership
b. Registration of a Partnership Firms
c. Types of Partners
d. Rights and Duties of Partners
e. Implied Authority of a Partner
f. Incoming and outgoing Partners
g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

a) Salient Features of LLP
b) Differences between LLP and Partnership, LLP and Company
c) LLP Agreement,
d) Partners and Designated Partners
e) Incorporation Document
f) Incorporation by Registration
g) Partners and their Relationship

Unit 5 (A): The Negotiable Instruments Act 1881

13 Lectures
   a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
   b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
   c) Negotiation: Types of Endorsements
   d) Crossing of Cheque
   e) Bouncing of Cheque

5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Pulications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

COM-RC-2036. BUSINESS MATHEMATICS AND STATISTICS
Marks: 100
Lectures: 65

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

Part – A: Business Mathematics (30 Marks)

Unit 1: Matrices   **Lectures: 7**
Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order (Properties are excluded); Solution of Simultaneous linear equations involving three variables by Cramer's Rule; Applications of matrices to solution of simple business and economic problems

Unit 2: Differential Calculus   **Lectures: 8**
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 like derivatives of x^n, e^x and logx. Applications of differentiation in marginal analysis in economics and business problems relating to cost, revenue and profit functions.

Unit 3: Basic Mathematics of Finance   **Lectures: 11**
     a. Concepts of Simple and compound interest- solution of related problems
     b. Time and work; simple cases
     c. Ratio and proportion; Simple cases

Part – B: Business Statistics (50 Marks)

Unit 1: Uni-variate Analysis   **Lectures: 12**
Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: uses and applications to business problem; 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   **Lectures: 12**
Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation (Tied rank is excluded)
Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients; Difference between correlation and regression.

Unit 3: Time-based Data: Index Numbers and Time-Series Analysis   **Lectures: 15**
Meaning and uses of index numbers; price relative, Construction of index numbers: Aggregative and average of relatives – simple and weighted (Laspeye's, Paachi's and Fisher's Indices are to be included only), Construction of consumer price indices, Limitation of Index number.
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.   J. K. Singh, *Business Mathematics,* Himalaya Publishing House.
2.   S.C. Gupta, *Fundamentals of Statistics,* Himalaya Publishing House.

3. S.P. Gupta and Archana Gupta, *Elementary Statistics,* Sultan Chand and Sons, New Delhi.
4. M.R. Spiegel, *Theory and Problems of Statistics,* Schaum's Outlines Series, McGraw Hill Publishing Co.
5. A Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand and Company Limited, New Delhi.
6. A Text Book of Business Statistics, Padmalochan Hazarika, S. Chand and Company Limited, New Delhi.

COM-CC-2046: MIL/Modern Indian Language