

Ordinance, Scheme & Syllabus for B.Com. (Pass course)

Examination

Course Title:	Bachelor of Commerce
Abbreviation:	B.Com. (Pass)
Type of Course:	Three Year Degree Course
Pattern;	Yearly
Award of Degree:	Bachelor of Commerce Degree will be awarded for those who successfully complete all the components and declared pass in the programme after three years.

1. It is a three year degree programme. Examination shall be conducted at the end of each year or semester as per the academic calendar notified by the university.
2. There will be two components of the examination: (a) Internal Assessment (IA), & (b) External or Term End examination (EA). The weight of IA will be 20 percent and EA will be 80 percent in each paper unless otherwise specified.
3. The minimum marks required to pass any subject in an examination shall be 36% in both the components and in practical separately unless otherwise specified.
4. Students who do not obtain the required minimum percentage shall be declared fail and will be eligible for reappear next year. However, they will have the option to retain the marks in the papers in which they have secured pass marks i.e. 36% or more. There will be no supplementary examination.
5. In case of re- appearance the result will be prepared on the basis of the candidate's performance in current examination.
6. Re-appearance in passed practical is not permitted.
7. The duration of the under graduate degree programme is 3 years. The time span period to complete the course shall be t+2 years from the year of admission. Where 't' is the minimum period of the programme.
8. The term-end examination papers will be divided into 3 Sections.
9. The number of papers in each elective subject and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately in the table given below.
10. First Division 60% and Second Division 48% of the aggregate marks prescribed at Examinations. Division will be awarded at the end of final year examinations (a) Part I (b) Part II Examination and (c) Part III examination, taken together. All the rest shall be declared to have passed the examination, if they obtain the minimum pass marks in each subject viz. 36% of marks. No division shall be awarded at the Part I and Part II of the under graduate examination.
11. However the marks obtained in compulsory papers will not be counted while awarding the division.

Admission Eligibility:

For admission in B. Com. the eligibility condition is 10+2 or equivalent pass with 45% aggregate in any Stream.

Attendance:

Every student shall be required to complete 75% attendance in classes. A student with less than 75% attendance will be detained from appearing at the examinations of the relevant course. A student who cannot attend classes because of participation in inter-university games & sports, cultural activities, etc. will be given attendance as per rules

Mid-term examinations:

The internal Assessment will carry 20 percent marks. The number of mid term examinations one or two will be decided by the university authorities and notified to the students. There will be no internal assessment in practical examination.

Marking Scheme:

The marking scheme will be different for different faculties. In Faculty of Science the university will follow the numerical marking scheme.

Compulsory Qualifying Subjects

In the Bachelor's Degree there will be four Compulsory qualifying subjects.

- (i) The Marks secured in the paper of Gen Hindi or Gen. English and Computer Application and Environmental Studies shall not be counted in awarding the division to a candidate. The candidates have to clear compulsory paper in three chances.
- (ii) Non appearing or absent in the examination of compulsory paper will be counted a chance.

Compulsory Subject:

1. General Hindi
2. General English
3. Elementary Computer Application
4. Environmental Studies

Core Groups- Groups-

Group (A) Accountancy and Business Statistics

1. Paper-I Financial Accounting
2. Paper-II Business Statistics
3. Paper-I - Taxation Income Tax Law & Accounts
4. Paper-II Cost Accounting
5. Paper-I - Corporate Accounting
6. Paper-II Taxation and Auditing

Group (B) Business Management

7. Paper-I Management
8. Paper-II Business Law
9. Paper-I Company Law
10. Paper-II Principles of Marketing
11. Paper-I Insurance
12. Paper-II Industrial Law

Group (C) Economic Administration & Financial Management

13. Paper-I Business Economics
14. Paper-II Economic Environment in India
15. Paper-I Financial Management
16. Paper-II Banking and Financial System
17. Paper-I Business Budgeting
18. Paper-II International Trade

B.Com. Part-I

Scheme of Examination

The term end examination papers will be divided into 3 sections:

Section- A (10x1=10) consists of 10 questions. Each question carries one mark. Attempt all questions.

Section- B (5x3 =15) consists of five questions with internal choice in each unit. Attempt all questions.

Each question carries 3 marks. Word limit (300 -500 words)

Section- C (3x 5 = 15) consists of 5 questions one from each unit. Students are required to attempt any 3 questions. Each question carries 5 marks. (Word limit 500 words & more)

There will be no internal marks in Practical. The paper will be of as per the maximum marks allotted in the syllabus.

DISTRIBUTION OF MARKS

S.No.	Name of the No. of Papers	Pa per s	Duration Hours	Marks Internal		Maximum Marks Term End exams	
				Max.	Min	Max	Min
(A)	Compulsory Subjects/papers for B.A./B.Sc./B.Com						
1	General Hindi		3	20	8	80	28
2	General English		3	20	8	80	28
3	Elementary Computer Application		2	20	8	80	28
4	Environmental Studies		2	20	8	80	28
(B)	Qualifying Papers for non- Commerce students only						
5	Business Studies and Banking		3	10	4	40	14
6	Book Keeping			10	4	40	14

Core Subjects: B. Com Part-I

Any three of the following subjects are to be selected by the student as per the groups applicable at the time of admission in Part-I

S.No.	Name of the No. of Papers	Papers	Duration Hours	Marks Internal		Maximum Marks Term End exams	
				Max.	Min	Max	Min
Core Subjects/papers for B.Com							
(A)	Accountancy and Business Statistics	Paper-I Financial Accounting	3	20	8	80	28
		Paper-II Business Statistics	3	20	8	80	28
(B)	Business Management	Paper-I Management	3	20	8	80	28
		Paper-II Business Law	3	20	8	80	28
(C)	Economic Administration & Financial Management	Paper-I Business Economics	3	20	8	80	28
		Paper-II Economic Environment in India	3	20	8	80	28

NOTE:

- (i) The Marks secured in the paper of Gen Hindi or Gen. English and Computer Application and Environmental Studies shall not be counted in awarding the division to a candidate.
- (ii) The candidates have to clear compulsory papers in three chances.
- (iii) Non appearing or absent in the examination of compulsory paper will be counted a chance.
- (iv) Non-Commerce students are required to clear both qualifying papers along with B.Com part -I

1 सामान्य हिन्दी

यह प्रश्न पत्र सभी प्रथम वर्ष के विद्यार्थियों के लिए अनिवार्य है।

गद्य भाग इकाई – 1

अधिकतम अंक 100 मुल्यांकन आंतरिक मुल्यांकन 20 सत्रांत परीक्षा 80 अंक

नोट— इस प्रश्न पत्र के प्राप्तांक सत्रांत परीक्षा के उपरांत क्षणी की गणना हेतु सम्मिलित नहीं किये जायेगे। विद्यार्थियों को अनिवार्य पेपर अधिकतम तीन वर्ष में उत्तीर्ण करने होंगे। परीक्षा में सम्मिलित नहीं होने अथवा अनुपस्थित रहने को भी प्रयास माना जायेगा।

1. भारतवर्ष की उन्नति कैसे हो – भारतेन्दु हरिश्चन्द्र
2. आचरण की सभ्यता – अध्यापक पूर्णसिंह
3. मेघदूत – महावीर प्रसाद द्विवेदी
4. भारतीय संस्कृति की देन – हजारी प्रसाद द्विवेदी
5. गिल्लू – महादेवी वर्मा
6. सवालियों की नोक पर – मोहन राकेश
7. निन्दा रस – हरिशंकर परसाई
8. नेता नहीं नागरिक चाहिए – रामधारी सिंह दिनकर
9. हमारा समय और विज्ञान – गुणाकर मुले
10. साफ माथे का समाज – अनुपम मिश्र

इकाई – 2

1. कर्मवीर – अयोध्या सिंह उपाध्याय हरिऔंध
2. भू-लोक का गौरव – संदेश यहाँ मैं नहीं स्वर्ग का लाया – भारत भारती मैथिलीशरण गुप्त
3. बीती विभावरी जागरी | अरुण यह मधुमय देश हमारा – जय शंकर प्रसाद
4. तोड़ती पत्थर – सूर्यकांत त्रिपाठी निराला
5. पथ की पहचान – हरिवंश राय बच्चन
6. प्रेत का बयान – नागार्जुन
7. जब-जब मैंने उसको देखा | धरती उस किसान की – केदारनाथ अग्रवाल
8. गीत फरोश – भवानी प्रसाद मिश्र
9. देश की नस्लें, बात करो, अपने – सरल विशारद

इकाई – 3

1. संक्षेपण
2. पल्लवन
3. शब्द युग्म
4. लोकोक्ति
5. शुद्धिकरण – शब्द , वाक्य मुहावरें

इकाई – 4

1. अनुवाद – अर्थ और सिद्धान्त, महत्त्व, आदर्श, अनुवाद की विशेषताएं
2. राजस्थानी एवं अंग्रेजी से हिन्दी अनुवाद एक अनुच्छेद

इकाई – 5

1. किसी एक विषय पर निबंध
2. पत्र-प्रारूप

परीक्षकों के लिए निर्देश :-

1. प्रश्न-पत्र इकाइयों में विभक्त हों।
2. प्रत्येक इकाई से निर्देशानुसार व्याख्यात्मक एवं आलोचनात्मक प्रश्न पूछे जाएंगे।
3. प्रश्न-पत्र वर्तमान में निर्धारित पाठ्यक्रमानुसार हो।

2. General English

Compulsory in 1st year for all streams at undergraduate level

Max. Marks: 100 Internal Evaluation 20 Marks Term-End Examination 80Marks

Note.

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate has to clear compulsory paper in three years.
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.
4. It is essential to pass in both internal as well as external evaluation separately by securing 36% marks in each.

The syllables and scheme of examination is as under:

A. Grammar

Determiners

Tenses and Concord

Auxiliaries

Prepositions

Basic Sentence Patterns

B. Transformations

Active to Passive Voice

Simple to Compound / Complex

Declarative into Negative/ Interrogative

Direct to Indirect Speech

C. Comprehension

Comprehension of an Unseen Passage

Comprehension (from the following Texts): Comprehension based Questions of 10 Marks each will be asked from Prose, Short Stories, One Act Play and Poetry [40 Marks]

Prose

Digital India

A.P.J. Abdul Kalam: The Power of Prayer

Martin Luther King: I have a Dream

Albert Einstein: The World as I see it

Short Stories

Leo Tolstoy: The Three Questions

Nachiketa

One Act Play

Cedric Mount: The Never Never Nest

Poetry

R.N. Tagore : Heaven of Freedom

John Donne : Death be not Proud

Swami Vivekanand : Kali the Mother

Required Readings: *Emerald* (Macmillan)

D. Written Composition

Precis Writing

Paragraph Writing

Letter Writing(Formal and Informal)

Report Writing.

Suggested Readings:

Murphy, Raymond: *Intermediate English Grammar* (OUP)

Huddleton, Rodney: *English Grammar: An Outline* (OUP)

Greenbaum, Sidney: *The Oxford English Grammar* (OUP)

3. ELEMENTARY COMPUTER APPLICATIONS

Compulsory in 1st year for all streams at undergraduate level

Max. Marks: 100 Internal Evaluation 20 Marks Term-End Examination 80Marks

Note.

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate has to clear compulsory paper in three years.
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.
4. It is essential to pass in both internal as well as external evaluation separately by securing 36% marks in each.

The syllables and scheme of examination is as under:

Introduction to Information Technology, Generation of Computers, Types of computers: Micro, Mini, Mainframe, Super, Architecture of Computer System: CPU, ALU Primary Memory: RAM, ROM, Cache memory, Secondary Memories, Input/Output device, Pointing device.

Number System (binary, octal, decimal and hexadecimal) and their conversions, Logic gates,

Languages: machine, assembly and high level languages including 3GL, 4GL,

Concept of Operating System, need and types of operating systems: batch, single user,

Multiprocessing, and time sharing, introduction to Windows.

Internet: Concept, email services, www, web browsers, search engines, simple programs in HTML,

type of HTML document, documents structures: element, type and character formatting, tables,

frames and forms, Styli sheet

Computer Networking: Type of networks, LAN, MAN and WAN, concept of topology, bridges, routers, gateways, modems, ISDN leased lines, teleconferencing and videoconferencing.

E-Commerce: Concept of e-commerce, benefits and growth of e-commerce, e-commerce categories, e-Governance, EDI, electronic funds transfer on EDI networks Electronic payment system.

Suggested Books :

1. Computer Fundamental By P.K. Sinha (BPB Publications)
2. Computer Made Easy For Beginners (in Hindi) By Niranjan Bansal, Jayshri Saraogi
3. IT Tools and Applications By Satish Jain, Shashank Jain, Dr. Madhulika Jain (BPB Publication).
4. Rapidex computer Course, Vikas Gupta, Pustak Mahal.

4. ENVIRONMENTAL STUDIES

Compulsory in 1st year for all streams at undergraduate level

Max. Marks: 100 Internal Evaluation 20 Marks Term-End Examination 80Marks

Note.

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate has to clear compulsory paper in three years.
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.
4. It is essential to pass in both internal as well as external evaluation separately by securing 36% marks in each.

The syllables and scheme of examination is as under:

SCHEME OF EXAMINATION

1. The term-end paper will be of 80 marks.
2. There will be no practical/Field work, instead student should be aware of ecology of local area; the question related to field work of local area can be asked by paper setter.
3. There will be 80 questions in the paper of multiple choice, each question of 1 mark.
4. There will be no negative marking in the assessment. Core Module syllabus for Environmental Studies for Under Graduate Courses of All Branches of Higher Education

Unit-1 : The multidisciplinary nature of environmental studies.

- Definition scope and awareness.
- Need for public awareness.

Unit-2 : Natural Resources :

- Renewable and non-renewable resources
- Natural resources and associated problems.
- Forest resources.
- Use and over-exploitation.
- Deforestation.
- Timber exploitation.

Mining

- Dams and their effects on forests and tribal people.
- Water resources.
- Use and over utilization of surface and ground water.
- Floods
- Drought
- Conflicts over water
- Dams benefits and problems.
- Mineral resources.
- Use and exploitation.
- Environmental effects of extracting and using mineral resources.
- Food resources.
- World food problems.
- Changes caused by agriculture and overgrazing.
- Effects of modern agriculture.
- Fertilizer, pesticide problems.
- Water logging.
- Salinity

Energy resources :

- Growing energy needs.
- Renewable and non-renewable energy resources.
- Use of alternate energy resources.

Land resources :

- Land as a resource.
- Land degradation.
- Man induced land slides.
- Soil erosion & desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable system.

Unit-3 : Ecosystem:

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction types, characteristic features, structure and function of the following ecosystems.

- Forest ecosystem.
- Grassland ecosystem
- Desert ecosystem.
- Aquatic ecosystems (ponds, streams lakes, rivers, oceans estuaries).

Unit-4 : Biodiversity and its conservation:

- Introduction, definition and diversity at genetic, species and ecosystem level.
- Biogeographically classification of India.
- Value of biodiversity, consumptive use productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, national & local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity - habitat loss poaching of wild life, man-wild life conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity – In situ and Ex-situ conservation of biodiversity.

Unit-5 : Environmental Pollution :

- Definition, causes, effect and control measures of
- Air pollution.
- Water pollution
- Soil pollution.
- Marine pollution
- Noise pollution
- Thermal pollution
- Nuclear hazards.
- Solid waste management : Causes, effects and control measures of urban industrial wastes.
- Role of an individual in prevention of pollution.
- Disaster management : Flood, earthquake, cyclone and landslides.

Unit-6 : Social issues and the environment :

- From unsustainable to sustainable development
- Urban problems related to energy.
- Water conservation, rain water harvesting, water shed management.
- Settlement and rehabilitation of people, its problem of concerns.
- Environmental ethics-issues and possible solutions. Ozone layer depletion, nuclear accidents.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental protection Act.
 - i. Air () prevention and control of pollution Act
 - ii. Wild life protection Act
 - iii. Forest conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit-7 : Human Population and the Environment :

- Population growth, variation among nations.
- Population explosion-Family welfare programme.
- Environment and Human health.
- Human rights.
- Value education.

- HIV/AIDS
- Women & child welfare.
- Role of information technology in environment and human health.

Field Work

- Visit to a local area to document environmental assets-river/forest/grassland/ hill/ mountain.
- Visit to local polluted site- Urban/rural/industrial/agricultural.
- Study of common plants, insects. Birds.
- Study of simple ecosystem-Pond, river, hill slope etc.

Suggested Books :

- 1 पर्यावरण अध्ययन – वर्मा, गैना, खण्डेलवाल, रावत
- 2 पर्यावरण विज्ञान – पी.सी. त्रिवेदी, गरिमा गुप्ता
- 3 पर्यावरण अध्ययन – सुरेश आमेता, षिप्रा भारद्वाज
- 4 Environmental studies - Pratap Singh, N.S. Rathore, A.N. Mathur
- 5 पर्यावरण अध्ययन – बाकरे, बाकरे वाधवा
- 6 पर्यावरण अध्ययन – मनोज यादव, अनूपमा यादव।

B.Com. Part-I
Group (A) ACCOUNTANCY & BUSINESS STATISTICS

PAPER –I: FINANCIAL ACCOUNTING

Unit- I History and development of Accounting in India since Kautilya. Generally Accepted Accounting Principles, Conventions and Concepts. General introduction of Accounting Standards Accounts, Voyage Accounts.

Unit – II Issue of Shares, forfeiture and re-issue of forfeited shares. Buyback of shares, redemption of preference shares.

Unit – III Insurance Claims, Investment Accounts.

Unit – IV Sectional balancing and Self balancing ledgers, Royalty Accounts

Unit – V Departmental accounts and Branch accounts.

PAPER-II : BUSINESS STATISTICS

Unit – I

Meaning and definition of Statistics. Functions, importance. Limitations and Distrust of Statistics. Statistical investigation- Meaning, types and various stages of statistical investigation. Objectives & Methods of sampling Essentials of Sampling, Sampling and Non sampling error. Size of sample. Collection, editing, classification of data. Methods of collection of primary and secondary data. Schedule & questionnaire. Editing of data. Meaning & definitions of classification, characteristics of classification, objectives and types of classification, statistical series.

Unit – II

Meaning and definition of Tabulation- objectives, importance & limitations of tabulation, difference between classification & tabulation, essentials of a good table. Kinds of table. Measures of central tendency, meaning and definition of central tendency, utility & importance, determination of statistical averages, essential properties of an ideal average. Types of statistical averages. Arithmetic Mean (Simple and Weighted), Median (including Quartiles), Mode.

Unit - III

Measures of dispersion & Skewness : Meaning & definition of Dispersion- Objectives and importance of measuring dispersion, absolute & relative measures of dispersion, essential characteristics of a good measure of dispersion, inter-relationship between different measures of dispersion, Lorenz curve, Selection of an appropriate measure of dispersion. Skewness, Meaning, Test of Skewness, Measures of Skewness, Methods of measuring Skewness, difference between dispersion and Skewness.

Unit - IV

Correlation and Regression : Meaning & definition of Correlation- types of correlation, methods of determining correlation, measurement of correlation in time series, lag and lead in correlation. Regression analysis: concept, meaning, Utility, types, difference between correlation & regression, linear correlation & regression analysis, standard error of estimates, methods of computing regression lines, conceptual framework & their application in business.

Unit - V

Index Number: concept, utility, methods, simple and weighted average of relatives and aggregative index numbers.

Group (B) BUSINESS MANAGEMENT

Paper- I Principles of Business Management

Unit – I: Introduction: Meaning, Nature, Principles & Importance of Management, Schools of Management Thought.

Unit – II: Coordination: Meaning, Need and Techniques. Planning: Meaning, Importance, Types and Process. Decision and decision making process.

Unit – III: Organization: Meaning, Importance, Types, structure of organization. Forms of organization and span of control. Elementary knowledge of organizational behaviour. Decentralization and Delegation of Authority.

Unit - IV

Directing: Meaning, Importance and Techniques with special emphasis on communication, Controlling. Meaning. Importance Techniques and process.

Unit - V

Leadership -Meaning, Kind, Style, Merits of a successful leader. Motivation - Meaning, Importance, Approaches. Management by Change. Elementary Knowledge of Stress and Stress Management.

PAPER - II: BUSINESS LAWS

Unit – I: Law of Contract (1872): Nature of Contract, Classification, Offer and Acceptance, Capacity of Parties to Contract, Free Consent, Consideration, Legality of Object.

Unit – II: Performance of contract, Discharge of contract, Remedies for breach of contract. Agreement Declared Void.

Unit – III Special Contracts: Indemnity, Guarantee, Bailment and Pledge, Agency

Unit – IV LLP Act, 2008 and Sale of Goods Act, 1930

Unit – V: Consumer Protection Act 1986, Information Technology Act, 2000.

Group (C) ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

PAPER- I: BUSINESS ECONOMICS

Unit- I

Introduction- Meaning and Definition of Business Economics. Its Role in Business Decisions. Business Forecasting : Meaning, Importance and Methods. Static and Dynamic Economics, Micro and Macro Economics, The Economic Problem and Functions of Economic System.

Unit-II

Consumption- Traditional Theory of Consumer's Equilibrium. Demand and Law of Demand. Elasticity of Demand: Its Measurement and Uses of the Concept of Elasticity of Demand. Indifference Curve: Meaning, Characteristics, Consumer's Equilibrium, Income Effect, Price Effect, Substitution Effect, Derivation of Demand Curve from Indifference Curve.

Unit –III

Production- Production Function: Laws of Returns, ISO- Product Curve, Least Cost Combination of Factors, Returns to Scale, Cost Concepts and Classification, Importance of Costs in Decision making, Cost Function in Short Run and Long Run, Law of Supply and Elasticity of Supply, Capital Formation and Theories of Population.

Unit- IV

Exchange- General Theory of Value, Changes in the Demand and Supply and their Effects on Equilibrium Price. Time Element in Price Determination. Market: Meaning, Definition and Classification. Revenue Analysis, Price and output Determination under Perfect Competition, Imperfect Competition (Monopolistic Competition), Monopoly, Discriminating Monopoly and Oligopoly.

Unit-V

Distribution- Marginal Productivity Theory of Distribution, Theories of Rent, Wages, Interest and Profit, National Income: Basic Concepts, Measurement, National Income and Economic Welfare.

PAPER- II: ECONOMIC ENVIRONMENT IN INDIA

Unit- I: Economic Environment - Meaning, Factors Affecting Economic Environment, Basic Features of Indian Economy, Impact of Economic Reforms on Indian Economy, Economic Planning – Meaning, Importance and Objectives. Main Features of Indian Planning with Special Reference to 10th, 11th and 12th Five Year Plans.

Unit-II: Population - Characteristics, Causes of Growth, New Population Policy, Major Problems of Indian Economy: Unemployment, Poverty and Disparity of Income and Wealth. Economic Growth and Development: Meaning, Measurement and Determinants.

Unit –III

Agriculture & Small Scale Industries - Role of Agriculture in Indian Economy, Land Reforms, New Agricultural Strategy and Green Revolution, Agricultural Credit, Agricultural Productivity in India, World Trade Organization and Indian Agriculture.

Small Scale Industries - Meaning, Importance, Problems and Remedial Measures. Industrial Policy and Recent Changes. Entrepreneurship & Entrepreneur: Meaning, Definition, Features, Functions and Types.

Unit- IV

Foreign Trade of India – Volume, Composition and Direction, Export Promotion, Investment of Foreign Capital in India. Role of Multinational Corporations in Indian Economy. Role of Public Sector in India and its Problems.

Unit-V

Economy of Rajasthan – Basic characteristics of Economy of Rajasthan, Development and Prospects of Agriculture, Small Scale Industries and Handicrafts, Dairy Development Programme and Tourism Development in Rajasthan. Constraints in Economic Development of Rajasthan and Remedies.

B.Com. Part-II**Distribution of Marks**

S.No.	Name of the No. of Papers	Papers	Duration on Hours	Marks Internal		Maximum Marks Term End exams	
				Max.	Min	Max	Min
Core Subjects/papers for B.Com							
(A)	Accountancy and Business Statistics	Paper-I - Taxation Income Tax Law & Accounts	3	20	8	80	28
		Paper-II Cost Accounting	3	20	8	80	28
(B)	Business Management	Paper-I Company Law	3	20	8	80	28
		Paper-II Principles of Marketing	3	20	8	80	28
(C)	Economic Administration & Financial Management	Paper-I Financial Management	3	20	8	80	28
		Paper-II Banking and Financial System	3	20	8	80	28

Group (A) ACCOUNTANCY & BUSINESS STATISTICS**PAPER – I : TAXATION-INCOME TAX LAW & ACCOUNTS****Unit - I**

Introduction and definitions, Residential Status and incidence of tax, computation of taxable income under the head salary.

Unit - II

Computation of taxable income under the heads : income from house property, income from business or profession.

Unit - III

Computation of income from capital gains, Income from other sources, Aggregation and clubbing of income, set off and carry forward of losses, Exempted incomes.

Unit – IV Deductions from Gross Total income, Computation of total income and tax liability of individuals, Computation of total income and tax liability of Hindu Undivided family.

Unit – V Computation of total income and tax liability of partnership firms assessed as such and assessed as Association of Persons. Provisions regarding deduction of tax at source and Advance payment of tax. Assessment procedure.

PAPER – II : COST ACCOUNTING

Unit - I

Introduction : Nature objectives and significance of Cost Accounting. Various cost concepts. Ascertainment and control of cost. Difference between Cost, Financial and Management Accounting. Installation of costing system. Elements of cost. Techniques and methods of cost. Direct Material : Purchase & issue of materials, Economic order Quantity and determination of various levels of inventory. Methods of pricing the issuing of material. Selective inventory control techniques – A.B.C. Analysis.

Direct Labour : Direct labour cost and its control. Time keeping and time booking. Methods of wage payment. Individual & group bonus plans.

Unit - II

Overhead – Meaning of overhead. Apportionment and absorption of overhead. Treatment and dispositions of Under and over recovery. Control of administration, selling & Distribution Overheads. **Unit costing.**

Unit - III

Contract Costing. Process Costing (Excluding valuation of works- in- progress)

Unit - IV

Standard Costing : Concepts, Significance and limitations. Analysis of variances (Material and labour variances only) Budgeting and Budgetary control : Meaning objectives and limitations. Preparation of Functional budgets. Sales Budget. Production Budget. Material requirement & Cost budget, Preparation of cash budget.

Unit - V

Marginal costing and BEP Analysis (Excluding Managerial Decisions). Operating Costing.

(B) BUSINESS MANAGEMENT

PAPER I : COMPANY LAW

Unit I: Corporate personality; Kinds of companies, Promotion and incorporation of companies.

Unit II: Memorandum of association; Articles of association; Prospectus.

Unit III: Shares, Share capital; Members; Share transfer and transmission, Capital management: borrowing powers, mortgages and charges, debentures.

Unit IV: Directors : Managing director, Whole time director, prevention of operation and mismanagement.

Unit V: Company meetings : Kind, quorum, voting, resolutions, minutes; Majority powers and minority rights; Winding up: Kinds and conduct.

PAPER II: PRINCIPLES OF MARKETING

Unit I: Introduction : Nature and scope of marketing; importance of marketing; Marketing concepts– traditional and modern; selling vs. marketing; marketing mix.

Unit II: Marketing environment; Consumer behaviour and market segmentation: Nature, scope and significance of consumer behaviour; Market segmentation concept and importance; bases for market segmentation.

Unit III: Product: Concept of product, consumer and industrial goods; product planning and development; packaging-role and functions, brand and trade mark; product life cycle concept.

Unit IV: Price: Importance of price in the marketing mix; factors affecting price of a product/service; discounts and rebates. Distribution channels and physical distributions; Distribution channel : concept and role; types of distribution channels; factors affecting choice of a distribution channel; Retailer and wholesaler; physical distribution of goods; transportation; warehousing; inventory control; order processing.

Unit V: Promotion: methods of promotion; optimum promotion mix; advertising media: their relative merits and limitations; characteristics of an effective advertisement; personnel selling; selling as a career; qualities of a successful sales person; functions of salesman.

Group (C) ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

PAPER-I: FINANCIAL MANAGEMENT

Unit-I

Financial Management: Meaning, Scope, Importance and Limitations. Functions of Chief Financial Officer (CFO).

Financial Analysis: Financial Statements, Income Statement and Balance Sheet. Techniques of Financial Analysis.

Ratio Analysis: Advantages, Significance and Limitations, Liquidity Ratios, Activity Ratios and Profitability Ratios.

Unit – II

Fund Flow Analysis: A Theoretical Aspect of Sources and uses of Funds. Preparation of Statement of Changes in Working Capital and Statement of Sources and Uses of Funds.

Cash Flow Analysis: Preparation of Cash Flow Statement. Difference between fund Flow Statement and Cash Flow Statement.

Unit-III

Financial Planning and Forecasting: Meaning, Characteristics, Types, Importance, Limitations and Factors affecting Financial Planning. Advantages and Tools of Financial Forecasting.

Working Capital Management- Concept, Types, Sources, Determinants and Estimation of Working Capital. **Cost-Volume-Profit Analysis.**

Unit –IV

Receivables Management: Meaning, Objectives, Importance and Functions.

Inventory Management: Meaning, Objectives, Importance, Factors affecting Inventory Level and Techniques of Inventory Control.

Cost of Capital: Meaning and Significance of the Concept of the Cost of Capital, Cost of Capital for Various Sources of Finance: Cost of Debt Capital, Cost of Preference Share Capital, Cost of Equity Share Capital, Cost of Retained Earnings, Weighted Average Cost of capital.

Unit-V

Capital Budgeting: Meaning, Definitions, Process and Factors affecting Capital Budgeting. Capital Budgeting Evaluation Techniques Under Certainty and Uncertainty.

Dividend Policy: Meaning, Forms of Dividend and Dividend Policy, Essentials of Sound Dividend Policy. Factors affecting Dividend Policy, Dividend Models .

PAPER -II : BANKING & FINANCIAL SYSTEM

Unit-I

Money : Meaning, Functions, Role, Type of Money, Monetary Standard, Methods of note issue, Alternative Measures to Money Supply in India. Value of Money, Quantity Theory of Money, Fisher, Cambridge & Keynes Approach.

Money Market in India: Meaning and Importance of Money Market, Structure, Constituents, Instruments, Characteristics, Defects and Recent Trends in Indian Money Market. Devaluation of Money, Inflation and Deflation.

Unit-II

Financial System and Intermediaries: Meaning, Importance and Main Components of Financial System. Types, Working Process and Functions of Financial Intermediary Institutions in India.

Capital Market in India: Meaning and Significance of Capital Market, Structure, Functions, Main Instruments and Recent Trends in Indian Capital Market.

Unit –III

Credit Creation by Bank: Credit Creation Process, Determination of Money Supply and Total Bank Credit, Monetary Policy and Techniques of Credit Control, Fiscal Policy.

Interest Rates: Various Rates in India (viz. Bond Rate, Bill Rate, Deposit Rates, etc.), Administered Rates and Market Determined Rates, Sources of Difference in Rates of Interest.

Unit-IV

E-Banking: Meaning of core & Internet Banking. Scope, Operations, Importance, Methods, Risk & Precautions in internet Banking, Mobile Banking, Retail Banking.

E-Payment: ATM, Online Shopping, NEFT, RTGS, Electronic Clearing System, Cashless Economy – Meaning, Need, Scope, Importance and challenges in Present Indian Economy.

Electronic Data interchange (EDI): Introduction, Basics, Standards, Advantages, Future, Financial EDI.

Unit-V

Institutional Credit: Problems and Policies of Allocation of Institutional Credit, Problems Between the Government and the Commercial Sector, Inter-Sectoral and Inter-Regional Problems, Problems Between Large and Small Borrowers.

Banking Reforms: Operation of Conflicting Pressure Before and After Bank Nationalization in 1969. Banking and Financial System Reforms, RBI Functions, Credit Policy in Present Setting and its Limitations.

B.Com. Part-III

Distribution of Marks

S.No.	Name of the No. of Papers	Papers	Duration Hours	Marks Internal		Maximum Marks Term End exams	
				Max.	Min	Max	Min
Core Subjects/papers for B.Com							
(A)	Accountancy and Business Statistics	Paper-I - Corporate Accounting	3	20	8	80	28
		Paper-II Taxation and Auditing	3	20	8	80	28
(B)	Business Management	Paper-I Insurance	3	20	8	80	28
		Paper-II Industrial Law	3	20	8	80	28
(C)	Economic Administration & Financial Management	Paper-I Business Budgeting	3	20	8	80	28
		Paper-International Trade	3	20	8	80	28

(A) Accountancy & Business Statistics PAPER - I : CORPORATE ACCOUNTING

Unit - I

Accounting for internal Reconstruction. Accounting for Amalgamation of Companies as per Indian Accounting Standard 14 including inter-company holding.

Unit – II: Valuation of Goodwill. Valuation of Shares.

Unit – III : Final Accounts of companies including computation of Managerial Remuneration. Disposal of Profits including Capitalization of Profit. Underwriting of shares and debentures.

Unit - IV: Acquisition of business including profit prior to incorporation and post incorporation. Liquidation of companies.

Unit – V: Accounting of Holding and Subsidiary Companies in India. Consolidated Balance Sheet and Profit & Loss Account. Double Account System (Excluding Accounts of Electricity Supply Companies.)

PAPER – II : TAXATION AND AUDITING

Unit - I

CGST/SGST : Important terms and definitions under central goods and service Tax Act, 2017 and state goods and service Tax Act 2017. Basic of GST, meaning and scope of supply, levy and collection of tax.

Unit – II: CGST/SGST : Time and value of supply of goods and/or service. Input Tax credit, transitional provisions. Registration under CGST/SGST Act, filing of returns and assessment, payment of tax including payment of tax on reverse charge basis. Refund under the Act.

Unit - III

CGST/SGST : Maintenance of Accounts and Records. Composition Scheme, Job work and its Procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit – IV IGST : Scope of integrated goods and service tax (IGST), important terms and definitions under IGST Act 2017, levy and collection of IGST, principles for determining the place of supply of goods and services zero rated supply.

Unit – V Auditing : Meaning and objectives of auditing, importance and (imitations of Auditing. Internal control, vouching, verification of Assets and Liabilities, company audit.

(B) BUSINESS MANAGEMENT

PAPER-I - INSURANCE

Unit-I: Meaning, function types, origin and development of Insurance; Role of Insurance in the Indian Economy. Basic principles of Insurance. Insurance as a risk control device and risks classification; re-insurance and double Insurance.

Unit-II: Basic elements of Life Insurance: Life Insurance contract. Procedure of Life Insurance (from proposal to policy, life policy conditions, renewals, loans, surrendering, nomination and transfer etc.). Life Insurance premium calculation and mortality tables.

Unit-III: Some important plans of assurance – Endowment, whole Life non-medical policies, group insurance and salary saving scheme. Settlement of claims under assurance.

Unit-IV: Type of general Insurance:

Fire Insurance: Scope, types of policies, Premium fixation, standard fire insurance policy, claims settlement procedure. Marine Insurance-Scope, Types of policies implied warranties, Standard Marine Policy, Claim Settlement Procedure. Other kinds of Insurance; Burglary, accident Crop & live stock insurance. (only elementary knowledge is required).

Unit-V Organisational structure of L.I.C., L.I.C. Agents. Privatisation of Life insurance in india.

PAPER-II INDUSTRIAL LAW

Unit-I: The Factories Act, 1948

Unit-II: The Industrial Disputes Act, 1947 The Payment of Wages Act, 1936

Unit-III: Employees state Insurance Act, 1926 The Payment of Bonus Act The Employees provident funds.

Unit-IV: workmen’s compensation Act, 1923 The minimum wages Act Family pension fund Act.

Unit-V: The Indian Trade Union Act, 1926 Payment of gratuity Act, 1972.

(C) ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

PAPER – I - BUSINESS BUDGETING

Unit-I

Business Budgets and Budgeting: Meaning, Nature, Objectives, advantages and limitations of budgets and budgeting, Budget terminology, Preparation of budgets, budget co-ordination. Essentials of an effective Budgeting.

Analysis of the current budget of the Govt. of India. Analysis of the current budget of the Govt. of Rajasthan.

Unit-II

Types of Budgets: Fixed and Flexible Budget, Master Budget, Sales Budget, Production Budget, Cost of Production Budget, Direct Material Budget, Direct Labour Budget and Overhead Budget.

Unit-III

Cash Budgeting: Meaning, Importance and Forms of Cash Budget, Preparation of Cash Budget, Methods of Cash Budget, Forecasting.

Business Forecasting: Meaning, Theories, Importance and limitation of business forecasting. Techniques and tools of business forecasting. Essentials of Business Forecasting.

Unit-IV

Budgetary Control: Meaning, Characteristics, Objects and benefits of budgetary control.

Zero-Base Budgeting: Its theory and practice with special reference to India.

Performance Budgeting: Meaning, Nature, Importance of Performance budgeting with special reference to India, Steps in the preparation of Performance Budgets. Reporting to Management and Information system.

Unit-V

Standard Costing : Concepts, Significance and Limitation, Analysis of Variance (Material, Labour , overhead and sales) .

Risk Analysis in Capital Budgeting: Risk, Definition and Concepts, Risk Evaluation Approaches- General Techniques and Quantitative Techniques.

PAPER - II : INTERNATIONAL TRADE

Unit-I

International Trade: Meaning, Need and Importance, International Trade v/s Inter-Regional Trade, Problems of International Trade. Documentary Credit and its procedure, Instruments of International Payments.

Unit-II

World Trade Organisation: GATT, Uruguay Round, World Trade Organization and its Objectives, Functions, Organisational Structure, Advantages and Disadvantages. GATS, TRIPs, TRIMs and Patents, WTO and India.

Unit-III

Balance of Payments: Concept, Importance, Causes of Disequilibrium and Measures for Correction, Balance of Trade and Balance of Payments, UNCTAD, EXIM Bank of India, ECGC of India.

Unit-IV

Regulation of International Trade: Gains from International Trade, Terms of Trade, Free Trade v/s Protection, Foreign Aid to India, Future Prospective of India's Foreign Aid.

Unit-V

Foreign Exchange: Meaning, Types, Importance and Determination of Foreign Exchange Rate, **Exchange Control:** Meaning, Objectives and Methods, Exchange Control in India, Role of FEMA and RBI in Foreign Exchange System.
