

**Scheme of Syllabus for B. Com.: I (1<sup>st</sup> & 2<sup>nd</sup> Semester)  
As per CBCS  
Session 2018-19**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External	Total marks
<b>Semester I</b>						
BC 101	Environmental and Road Safety Awareness	Ability Enhancement Compulsory Course(AEC)-1	4	30	70	100
BC 102	Financial Accounting	Core Course C- 1	5	30	70	100
BC 103	Business Organisation and Management	Core Course C- 2	5	30	70	100
BC 104/104-A	Punjabi/Basic Punjabi	Language-1	5	30	70	100
BC 105	English	Language-1	5	30	70	100
<b>Semester II</b>						
BC 201	English (Communication Skills)	Ability Enhancement Compulsory Course(AECC)-2	4	15	35	50
BC 202	Business Law	Core Course C- 3	5	30	70	100
BC 203	Business Mathematics & statistics	Core Course C- 4	5	30	70	100
BC 204/204-A	Punjabi/Basic Punjabi	Language-2	5	30	70	100

**Session 2018-19**

**B.Com.-I (Semester I)**

**BC 101: Environmental Studies**

**Syllabus to be provided by the respective Department**

**Session 2018-19**  
**B.Com.-I (Semester I)**  
**BC 102: FINANCIAL ACCOUNTING**

**Teaching Hours per week: 5**  
**Time Allowed: 3 Hrs.**  
**Pass marks: 35%**

**Max Marks: 100**  
**Internal Assessment: 30 Marks**  
**External Assessment: 70 Marks**  
**Credits:5**

**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.

**UNIT I**

**Theoretical Framework and Preparation of Final Accounts with Adjustments of sole trader & partnership firm.**

- a) 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.
- b) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- c) Distinction between capital & revenue items.
- d) Preparation of journal, subsidiary books including Cash book, ledger, trial balance.
- e) Preparation of final Accounts with and without adjustments of sole traders & partnership firms including accounts of Non- Trading concerns.

**UNIT II**

**Depreciation & Partnership.**

- a) Depreciation and methods of computing depreciation: straight line method and diminishing balance method. AS-6 Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.
- b) Accounts relating to partnership: Admission, Retirement & Death of a partner.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions with answers to each question up to five lines in length. Candidates are required to attempt any 10 questions. Each question shall carry three marks: total weight of the section shall be 30 marks.

**Suggested Readings:**

1. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
2. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.

**Session 2018-19**  
**B.Com.-I (Semester I)**

**BC 103: BUSINESS ORGANISATION AND MANAGEMENT**

**Teaching Hours per week: 5**

**Max Marks: 100**

**Time Allowed: 3 Hrs.**

**Internal Assessment: 30 Marks**

**Pass marks: 35%**

**External Assessment: 70 Marks**

**Credits:5**

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**UNIT- I**

**Foundation of Indian Business & Business Enterprises:**

- (a) 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.
- (b) 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.

**UNIT- II**

**Management & Organisation, Leadership & Motivation:**

- (a) The Process of Management: Planning; Decision-making; Strategy Formulation.
- (b) Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.
- (c) Leadership: Concept and Styles; Trait and Situational Theory of Leadership.
- (d) Motivation: Concept and importance; Maslow Need theory; Herzberg Two Factors Theory.
- (e) Communication: Process and Barriers; Control: Concept and Process.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of four essay type questions with answers to each question upto 4-5 pages in length. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of four essay type questions with answers to each question upto 4-5 pages in length. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt 10 questions with upto five lines in length. Each question shall carry three marks; total weight of the section shall be 30 marks.

**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. Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
4. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
5. Principles & Practices of Management by L.M. Prasad.

**Session 2018-19**  
**B.Com.-I (Semester I)**

**BC 104/104-A:Punjabi/Basic Punjabi**

**Syllabus to be provided by the respective Department**

**Session 2018-19**  
**B.Com.-I (Semester I)**

**BC 105:English**

**Syllabus to be provided by the respective Department**

**Session 2018-19**  
**B.Com.-I (Semester II)**

**BC 201: English**

**Syllabus to be provided by the respective Department**

**Session 2018-19**  
**B.Com.-I (Semester II)**  
**BC 202: BUSINESS LAW**

**Teaching Hours per week: 5**  
**Time Allowed: 3 Hrs.**  
**Pass marks: 35%**

**Max Marks: 100**  
**Internal Assessment: 30 Marks**  
**External Assessment: 70 Marks**  
**Credits: 5**

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

**UNIT- I**

**The Indian Contract Act, 1872 & The Sale of Goods Act, 1930**

- a) Contract – meaning, characteristics and kinds , Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements
- b) Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts, Quasi contracts, Contract of Indemnity and Guarantee, Contract of Bailment & Contract of Agency.
- (a) Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner ,Performance of contract of sale ,Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**UNIT- II**

**The Partnership Act, 1932 & Negotiable Instruments Act 1881**

- (a) Nature and Characteristics of Partnership, Registration of a Partnership Firms ,Types of Partners ,Rights and Duties of Partners ,Implied Authority of a Partner ,Incoming and outgoing Partners ,Mode of Dissolution of Partnership .
- (b) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque & Bouncing of Cheque.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of four essay type questions with answers to each question upto 4-5 pages in length. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of four essay type questions with answers to each question upto 4-5 pages in length. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt 10 questions with upto five lines in length. Each question shall carry three marks; total weight of the section shall be 30 marks.

**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 Publication.
8. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education



**Session 2018-19**  
**B.Com.-I (Semester II)**  
**BC 203: BUSINESS MATHEMATICS & STATISTICS**

**Teaching Hours per week: 5**  
**Time Allowed: 3 Hrs.**  
**Pass marks: 35%**

**Max Marks: 100**  
**Internal Assessment: 30 Marks**  
**External Assessment: 70 Marks**  
**Credits:5**

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

**UNIT – I**

- (a) Matrix: Definition of a matrix; Types of matrices; Algebra of matrices. Calculation of values of determinants upto third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems
- (b) Simple and Compound Interest rates of interests- nominal, effective and continuous-their interrelationships; Compounding and discounting of a sum using different types of rates; and annuities.

**UNIT – II**

- (a) Measures of central Tendency including arithmetic mean, geometric mean & harmonic mean: Properties and Applications; mode and median. Partition values quartiles, deciles, percentiles.  
Measure of Variation: absolute and relative. Range, quartile deviation and mean deviation; variance and standard deviation: calculation and Properties
- (b) Simple linear Correlation analysis: Meaning and measurement. Karl Pearson's Co-efficient and Spearman's rank correlation. Simple linear Regression analysis: Regression Equation and estimation. Relationship between correlation and regression coefficients.
- (c) Time based data: Index Number and Time Series Analysis  
Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives- simple and weighted, Test of adequacy of index numbers construction of consumer price indices. 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.

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry ten marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions with answers to each question up to five lines in length. Candidates are required to attempt any 10 questions. Each question shall carry three marks: total weight of the section shall be 30 marks.

**Suggested Readings:**

1. Statistics for Business and Economics by R.P. Hooda
2. Fundamentals of Applied Statistics by S.C. Gupta and V.K. Kapoor
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd.
4. J. K. Sharma, *Business Statistics*, Pearson Education.
5. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
6. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.



**Session 2018-19**  
**B.Com.-I (Semester II)**

**BC 204/204-A: Punjabi/Basic Punjabi**

**Syllabus to be provided by the respective Department**





