

B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme (Structure Approved by
Faculty of Management

RANI DURGAVATI VISHWAVIDYALAYA, JABALPUR
U.G. PROGRAMME CHOICE BASED CREDIT SYSTEMS (CBCS)



BACHELOR OF COMMERCE
(HONOURS)

SYLLABUS

AND

EXAMINATION SCHEME

W.E.F. 2021-2022

UNIVERSITY INSTITUTE OF MANAGEMENT
RANI DURGAVATI VISHWAVIDYALAYA UNIVERSITY
JABALPUR- 482004 (M.P.)

Dr. Arun
20/1/2022
(Dr. Ashwini K. R.)
Dean & Chairman,
Commerce
R.D.V.V. JBP
Professor
Govt. P. G. College
Narsimhpur

B.Com. (Hons.)
Semester- I

Paper No.	Course Structure		No of Credit	END SEMESTER	CCE VALUATION
Semester I					
101	Environmental Studies	AECC-1	4	60	40
102	Financial Accounting	CC-1	6	60	40
103	Business Laws	CC-2	5	60	40
104	Micro Economics	GE-1	5	60	40

Subi

B.Com. (Hons.) :Semester- I
Paper BCH 101: Environmental Studies

Unit 1: Introduction to Environmental Studies:-

1. Definition, Nature, Scope and Importance of environmental studies.
2. Types and Components of environment.
3. Multidisciplinary nature of environmental studies.
4. Sustainable development.

Unit 2: Ecosystems:-

1. Concept of Ecology and Eco-system, Structure and Function of an Ecosystem.
2. Different types of ecosystem; Forest, Desert and Aquatic (Ponds and Oceans) Biomes.
3. Energy flow in the ecosystem, energy flow models.
4. Food chains, food webs and ecological pyramids.

Unit 3: Natural Resources: Renewable and Non- Renewable Resources:-

1. **Land resources:** Land degradation, Landslides, Soil erosion.
2. **Forest resources:** Uses, types and importance, deforestation and its effects, Forest biodiversity and tribal population.
3. **Water resources:** Distribution of water on Earth; Use and over-exploitation of surface and ground water, conflicts over water (international & inter-state).
4. **Energy resources:** Renewable and Non-renewable energy sources, Use of alternative energy Sources.

Unit 4: Biodiversity and conservation:-

1. **Introduction** – Definition: Levels of biological diversity: Genetics, Species and Eco-System Diversity, Biodiversity hot spots and mega biodiversity countries.
2. Threats to biodiversity, Value (services) of biodiversity, man-wildlife conflicts, biological invasions.
3. **Conservation of biodiversity:** In situ and Ex situ conservation of biodiversity; Endangered and endemic species of India.
4. **Environment Laws:** Environment Protection Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Water (Prevention and control of Pollution) Act, 1972; Wildlife Protection Act, 1972. Forest Conservation Act, 1920, 1988, International agreements: Montreal protocols, 1987 and Kyoto protocols, 1997 and Convention on Biological Diversity (CBD).

Unit 5: Environmental Pollution & Practices:-

1. **Environmental Pollution:** types, causes, effects and controls; Air, water, soil and noise pollution.
2. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture.

Suggested Readings:-

1. Carsen, R. 2002. Silent Spring, Houghton Mifflin, Harcourt.
2. Rao, M.N & Datta A. K. 1987. Waste Water Treatment, Oxford and IBH Publishing Co. Pvt. Ltd.
3. Raven, P.H Hassenzahl, D.M. & Berg L.R, 2012 Environment. 8th Edition. John Wiley & Sons.
4. Singh, J.S. Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
5. Agarwal, K.C. 2001 Environmental Biology, Nidi Publication. Ltd. Bikaner.
6. Bharucha Erach, The Biodiversity Biology of India, Mapin Publishing Pvt. Ltd. Ahmedbad, India
7. Cunningham, W.P. Cooper, T.H. Gorhani, E. & Hepworth, M.T. 2001, Environmental Encyclopedia. Jaico Publ. House. Mumbai. 1196p.

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

Amal

B.Com. (Hons.) :Semester- I
Paper BCH 102: Financial Accounting

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 1: Theoretical Framework:-

Accounting as an information system, the users of financial accounting information and their needs, characteristics, functions, advantages & limitations, The nature of financial accounting principles–Basic concepts and conventions, Financial accounting standards, Journal, ledger, trial balance, computerized accounting System.

Unit2: Final Accounts:-

Final Accounts for Profit Making Entities.

Unit 3: Non Profit Organization, Single Entry System (Incomplete Records):-

Non Profit Organization, Single Entry System (Incomplete Records).

Unit4: Accounting for Inland Branches, Departmental Accounting:-

Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches, concept-accounting treatment, important adjustment entries and preparation of consolidated profit and loss account and balance sheet, Departmental Accounting.

Unit 5: Accounting For Dissolution of the Partnership Firm:-

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piece meal distribution.

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. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, NewDelhi.
6. Goldwin, Alderman and Sanyal, Financial Accounting, CengageLearning.

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

B.Com. (Hons.) : Semester – I
Paper BCH 103: BUSINESS LAW

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

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract:-

1. Contract – meaning, characteristics and kinds.
2. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
3. Agreement Expressly Declared As VOID.
4. Discharge or Termination of Contract.

Unit 2: The Indian Contract Act, 1872 (Specific Contract):-

1. Contract of Indemnity and Guarantee.
2. Contract of Bailment.
3. Pledge.
4. Contract of Agency.

Unit 3: The Negotiable Instruments Act 1881:-

1. Meaning, Characteristics, and Types of Negotiable Instruments, Promissory Note, Bill of Exchange, Cheque.
2. Crossing of Cheque.
3. Bouncing of Cheque.

Unit 4: The Sale of Goods Act, 1930:-

1. Contract of sale, meaning and difference between sale and agreement to sell.
2. Conditions and warranties.
3. Performance of contract of sale.
4. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 5: The Indian Partnership Act, 1932:-

1. Nature and Characteristics of Partnership.
2. Registration of a Partnership Firms.
3. Types of Partners.
4. Rights and Duties of Partners.
5. Mode of Dissolution of Partnership.

Arshwin

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 Publications.
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

Arora

B.Com. (Hons.): Semester - I

Paper - BCH 104 : MICRO ECONOMICS

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Unit I: Introduction to Micro Economics, Demand and Consumer Behaviour:-

Kim

Micro Economics basis concepts scope and significance.

Concepts of revenue: marginal and Average, Revenue under conditions of perfect and imperfect competition Elasticity of demand, price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior, Consumer's equilibrium (necessary and sufficient conditions). Price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).

Unit 2: Production and Cost:-

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, Cost of Production: Social and private costs of production, long run and short run costs of production.

Unit 3: Perfect Competition:-

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition.

Unit 4: Monopoly:-

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Degrees of price discrimination.

Unit 5: Imperfect Competition:-

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Kinked demand model.

Subir

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and Mehta, P. L. Microeconomics, Pearson Education.
2. Salvatore, Dominick, Principles of Microeconomics, Oxford International Student Edition.
3. Gould, J.P., and Lazear, E.P. Microeconomic Theory, All India Traveller Bookseller, New Delhi.
4. Salvatore, D. Schaum's. Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill International Edition.

Note: Latest edition of text books may be used.

Archi

B.Com. (Hons.)
Semester - II

Paper No.	Course Structure		No of Credit	END SEMESTER	CCE VALUATION
Semester II					
201	Business Communication	AECC-2	4	60	40
202	Corporate Accounting	CC-3	6	60	40
203	Corporate Laws	CC-4	5	60	40
204	Macro Economics	GE-2	5	60	40

Archi

B.Com. (Hons.): Semester - II

Paper – BCH 201: BUSINESS COMMUNICATION

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Unit 1: Introduction:-

Meaning of Communication, Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Barriers to Communication.

Unit 2: Business Correspondence:-

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence.

Unit 3: Report Writing:-

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Application Writing:-

Job application letter, preparing the Resume, Memorandum, Inter - office Memo, Notices, Agenda, Minutes.

Unit 5: Oral Presentation:-

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
5. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande,

Note: Latest edition of text books may be used.

Arulini

B.Com. (Hons.):Semester- II

Paper– BCH 202: CORPORATE ACCOUNTING

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit 1: Accounting for Issue and Redemption of Share Capital & Debentures:-

Issue, forfeiture and reissue of forfeited shares, concept & process of book building, Issue of rights and bonus shares, Buy back of shares, Redemption of preference shares, Issue and Redemption of Debentures.

Unit 2: Valuation of Share, Valuation of Goodwill, Calculation of Pre & Post Incorporation Profit & Loss:-

Valuation of Share, Valuation of Goodwill, Calculation of Pre & Post Incorporation Profit & Loss.

Unit 3: Cash Flow Statement and Fund Flow Statement:-

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS-7), Fund Flow Statement.

Unit 4: Final Accounts of Companies and Managerial Remuneration:-

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, Accounting of Managerial Remuneration.

Unit 5: Amalgamation and Reconstruction of Companies:-

Concepts and accounting treatment as per Accounting Standard, 14 (ICAI) (excluding inter-company holdings). Internal reconstruction, concepts and accounting treatment excluding scheme of reconstruction.

Note:-

The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:-

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.- II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting. International Book House

Note: Latest edition of text books may be used.

Shukla

B.Com. (Hons.): Semester – II
Paper - BCH 203 : CORPORATE LAW

Objective: . The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Unit 1: Introduction:-

Meaning & Definition of company, Characteristics.
Advantages & Disadvantages of incorporation.,
Types of company including one person company, small company and dormant company.
Formation of company – on line filing of document online Registration of a company.

Unit 2: Documents:-

Definition & Purpose of memorandum, Articles of Association.
Content of memorandum.
Doctrine of ultra virus, Doctrine of Constructive notice and indoor management.
Issue, allotment and forfeiture of share. Issue of Bonus share.

Unit 3: Management:-

Company Directors: Appointment, Removal, legal Position, Power, duties, Liabilities,
Audit Committee, Classification of Directors Independent.
Company secretary and managing Directors. Duties and liabilities.
Types of meeting, convening and conduct of meetings meeting through video conferencing, e-voting.

UNIT 4: Winding Up:-

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.
Winding Up: Concept and modes of Winding Up.

UNIT 5: Depositories Law:-

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:-

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

Note: Latest edition of text books may be used.

Arjun

B.Com. (Hons.): Semester – II

Paper - BCH 204 : MACRO ECONOMICS

Objective: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Unit 1: Introduction:-

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure.

Unit 2: Economy in the short run:-

IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

Unit 3: Inflation, Unemployment and Labour market:-

Inflation, Causes of rising and falling inflation, inflation and interest rates, social costs of inflation, Unemployment – natural rate of unemployment, frictional and wait unemployment.

Unit 4: Open economy:-

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices, open economy.

Unit 5: Investment:-

Behavioral Foundations – Investment – Determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand.

Suggested Readings:-

1. Mankiw, N. Gregory. Principles of Macroeconomic, Cengage Learning.
2. Robert J Gordon, Macroeconomic, Pearson Education.
3. Branson, William H. Macroeconomic Theory and policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomic. McGraw-Hill Education.
5. Shapiro, Macroeconomic. Analysis,

Note: Latest edition of text books may be used.