

**Academic Year: 2023-2024**

**Bachelor of Commerce**



**Syllabus & Scheme**

**Semester – I & II**

**SCHOOL OF COMMERCE**



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# GYANVEER UNIVERSITY, SAGAR (M.P.)

Scheme of Examination B.Com I Semester (Major /Minor/Elective)

School of Commerce (Academic Session 2023-24)

Subject wise distribution of marks and corresponding credits

S. No.	Subject Type	Subject Code	Paper Name	Maximum Marks Allotted									Total Marks	Contact Periods Per week			Total Credits
				Theory Slot				Practical Slot						L	T	P	
				End Term Exam	Internal Assesment Class test (Descriptive & Objective)/Assignment/Seminar			Internal Assesment			External Assesment						
					FINAL EXAM	Internal Assesment I	Internal Assesment II	Internal Assesment III	Class test/ Interaction	Attendance	Practical/ Presentation/Lab Record	Viva Voce		Lab Work			
1	Major	BCOM111T	Financial Accounting	60	20	20	20	-	-	-	-	-	100	5	1	0	6
2	Minor	BCOM112T	Business Organization and Management	60	20	20	20	-	-	-	-	-	100	5	1	0	6
3	Elective	BCOM113T	Business Economics	60	20	20	20	-	-	-	-	-	100	4	0	0	4
4	Elective	BCOM114T	Computer Applications	60	20	20	20	-	-	-	-	-	100	4	0	0	4
5	AECC	AECC111T	English Communication	50	-	-	-	-	-	-	-	-	50	2	-	-	2
		AECC112T	Environmental Studies	50	-	-	-	-	-	-	-	-	-	50	2	-	-

**Total of Credit is 6+6+4+4 = 20**

Note\* Allotment of Marks for Internal Assesment for theory portion is Best of Two / either of two and addition of them.

\*Student elect One Subject Elective Subject out of Elective subject.



**B.Com**  
**Semester - I**  
**BCOM111T - Financial Accounting**

**Objective:**

- To impart knowledge about basic concepts of Financial Accounting.
- To familiarize learners with various new model of business such as consignment, branch, and new system of sales like hire purchase & installment payment system.
- To facilitate understanding about accounting of investment business
- To know the accounting treatment of different events occurs in Partnership firms
- To develop the capacity to analyze the double entry system of accounting through preparation of accounts from incomplete records.

**Course Contents:**

(Lecture -12)

**Unit – I:**

**Financial Accounting:** Meaning, definition, functions, objectives, advantage and limitations; Accounting concepts, principles and conventions of accounting. Accounting standards - meaning, objectives - list of accounting standards issued by ASB. Recording of transactions, preparation of ledger, Trial Balance and Final Accounts.

(Lecture -12)

**Unit – II:**

**Consignment Accounts:** Consignment, meaning, features, invoice proforma, account sales, del-credere commission. Accounting treatment in the books of the consignor and the consignee, valuation of consignment stock, treatment of normal and abnormal loss, invoice of goods at a price higher than the cost price (including practice).

**Branch Accounts:** Meaning and significance of branches, types of branches and accounting procedure, dependent branch, independent and foreign branch, wholesale branch, goods sent to branch at invoice price.

(Lecture -12)

**Unit – III:**

Preparation of Accounts from Incomplete Records, Accounting of Hire Purchase and Installment Payment System.

(Lecture -12)

**Unit – IV:**

Joint Venture Accounts (including practical problems), Investment Accounting (including practical problems).

(Lecture -12)

**Unit – V:**

**Partnership Accounts:** Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company (including practical problems)

**Learning Outcomes:** Upon successful completion of the course, the student:

- Will be able have knowledge about basic concepts of Financial Accounting.
- Will be able understand various new model of business such as consignment, branch, and new system of sales like hire purchase & installment payment system.
- Will be able understanding about accounting of investment business.



**Reference:**

1. Ashok Sehgal & Deepak Sehgal : Taxmann Allied Services(P) Ltd.
2. Batty, J. Principles of Accounting.
3. Grewal, T. S. Introduction to Accountancy. S. Chand and Co. New Delhi
4. Gupta R. L. and Gupta, V.K. Principles & Practice of Accounting. SultanChand and Sons, New Delhi.
5. Haneef and Mukherjee, Accountancy-I: Tata McGraw Hill Company.
6. Jain S.P. & Narang, K.L. Accountancy-I. Kalyani Publishers.
7. Jawaharlal Lal. Financial Accounting. Himalaya Publishing House.
8. Sehgal, Deepak. Fundamentals of Financial Accounting. Tax Mann Publication
9. Tulsian, Accountancy-I: Tata McGraw Hill Company



**B.Com.**  
**Semester-I**  
**BCOM112T - Business Organization and Management**

**Objective:**

- To impart knowledge about basic understanding of business.
- To learn business activities to compete in competitive world.
- To facilitate learning about planning and organizing.
- To make learners understand the concepts of Motivation, Leadership & Direction.
- To facilitate learning about the process of controlling

**Course Contents:**

(Lecture-12)

**Unit – I:**

**Introduction:** Business Concept & Objectives, Perspectives on experiencing business-Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, Objectives & Principles of Organisation, Social Responsibility of Business

(Lecture-12)

**Unit – II:**

**Forms of Business Organisation:** Sole Trade ship, Partnership Firm Business (Public & Private), Formation & Choice of Business Organization, Definition of Management, Its Nature of Purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.

(Lecture-12)

**Unit – III:**

**Planning & Organising:** Its nature & purpose types of plans. Planning steps & process. Management by Objectives (MBO), Decision Making, Forecasting, Organisational Design & Organisation Structure, Power & Distribution of Authority.

(Lecture-12)

**Unit – IV:**

**Motivation, Leadership & Direction:** Concept and Significance of Motivation. Types of Incentives. Theories of Motivation — Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Definition & Approaches to Leadership, Significance, Leader vs. Boss, Leader vs. Manager, Essentials for Providing Effective Leadership. Role & Principles of Direction.

(Lecture-12)

**Unit – V:**

**Controlling:** Concept & Process of Control, Principles of Controlling, Types of Controls, Human Aspects of Controls.



**Learning Outcomes:** Upon successful completion of the course, the student:

- will be have knowledge about basic understanding of business.
- will be have learn business activities to compete in competitive world.
- will be have facilitate learning about planning and organizing.

**Reference :**

- Stoner, James A.F. etc Management 6th ed. New Delhi, Prentice Hall India, 1998
- Wehrich, H and Koontz. H., Management- A Global Perspective 10th ed. NewYork, McGraw Hill, 1994.
- Agarwal, R.D. Organization and Management, New Delhi, Tata McGraw Hill 2000.
- Sherlekar, S.A. and Sherlekar, V.S, Modern Business Organization & Management-Systems Approach
- Mumbai, Himalaya Publishing House, 2000.



**B.Com**  
**Semester-I**  
**BCOM113T - Business Economics**

**Objective:**

- To impart knowledge about basic understanding of micro economics.
- To familiarize learners with the demand and demand function and its use.
- To facilitate learning about consumer theory.
- To make learners understand the concepts of cost and revenue.
- To facilitate learning about the market structures.

**Course Contents:**

(Lecture- 12)

**Unit – I:**

**Introduction:** Economics micro economics, macro economics, positive and normative economics, business economics, significance. basic concepts: scarcity and choice, production possibility curve, production possibility curve and the central problems of the economy.

**Demand and Supply:** The concept of demand and demand function, law of demand, movements along the demand curve and shifts in demand curves, the concept of supply and supply function, the law of supply, movements along a supply curve versus shifts in supply curve, market equilibrium and price determination.

**Elasticity of Demand and Supply:** Price elasticity of demand, degree of price elasticity of demand, determinants of price elasticity of demand, measurement of price elasticity of demand, slope of demand curve and elasticity of demand, income elasticity of demand, cross elasticity of demand, elasticity of supply.

(Lecture- 12)

**Unit – II:**

**Consumer Theory:** Cardinal utility theory, the concept of utility, the law of diminishing marginal utility, derivation of demand curve from marginal utility schedule, the law of equi- marginal utility.

**Ordinal Utility Analysis:** The concept of ordinal utility, meaning of an indifference curve, marginal rate of substitution, properties of indifference curves, , budget equation or budget line, consumer's equilibrium, income effect, substitution effect, price effect.

(Lecture- 12)

**Unit – III:**

**Production:** concept of production function, fixed and variable inputs and short and long run, total, average and marginal products, total, average and marginal curves.

**The Law of Variable Proportions:** Returns to a factor, isoquants, characteristics or properties of isoquants, returns to scale, economies and diseconomies of scale.



(Lecture- 12)

**Unit – IV**

**Cost and Revenue:** The concept of costs, cost functions-short run and longrun, theory of cost in the short run, short-run cost curves, long-run cost curves.

**Equilibrium of the Firm:** The optimum combination of factors, technical/technological change: very long run, concepts of revenue, relationship between elasticity and demand, marginal, revenue and average revenue.

(Lecture- 12)

**Unit - V:**

**Market Structures:** Perfect competition, equilibrium of the market, long run industry supply: producer and consumer surplus.

**Other Market Forms:** Monopoly, monopolistic competition, oligopoly, their meaning and features, price output determination under them in short and longrun.

**Learning Outcomes:** Upon successful completion of the course, the student:

- Will be have knowledge about basic understanding of micro economics.
- Will be have familiarize learners with the demand and demand function and its use.
- Will be have to facilitate learning about consumer theory.

**Reference:**

1. Arthur, O Sullivan and Steven M. Sheffrin. Micro Economics- Principles, Applications and Tools (for Application Purposes)
2. Begg, D. ,G. Vernasca, S. Fischer and R. Dornbusch. Economics McGraw Hill, London.
3. Browning, Edgar K. & Zupan: Micro Economic Theory and Applications
4. Case, Karl E. & Ray C. Fair, Principles of Economics. Pearson Education, Inc.
5. Joseph, E. Stieglitz and Carl E. Walsh: Principles of Micro Economics.
6. Joseph, E. Stieglitz and Carl E. Walsh: Economics International Student Edition.
7. Mankiw, Gregory N. Principles of Economics.





**B.Com**  
**Semester-I**  
**BCOM114T- COMPUTER APPLICATIONS**

**Objective:**

- To Understanding the peripheral devices and computer generations.
- To Understanding the categories of programs, system software and applications.
- To Understanding the basic Concept programming languages.

**Course Content:**

**Unit – I: Introduction** to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors. (Lecture -12)

(Lecture -12)

**Unit – II: Computer software:** Introduction, types of software: system, application and utility software;

(Lecture -12)

**Unit – III: Operating system:** Introduction to operating system: types and function of operating system; Real- time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

(Lecture -12)

**Unit- IV: Application software:** Spreadsheets, Word processors, Database management software: Networks basic, types of networks, topologies, media, hardware and software required for networking.

(Lecture -12)

**Unit -V: Programming languages:** Introduction to languages, Compiler, Interpreter and Assembler, High Level Language to Machine Language Conversion , Evolution of programming language, Classification of Programming Languages, Features of a good Programming Language, Example of High Level Languages, Characteristics of a good language.

**Learning Outcomes:** Understanding the peripheral devices and computer generations.

- Understanding the categories of programs, system software and applications.
- Understanding the basic Concept programming languages

**Reference:**

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

