

# B.Com I

# Semester

# Syllabus

Subject Name	L	T	P	Credit
MGT010 - Environmental Studies	5	1	0	6

**Objectives:**

To provide a deeper understanding of environment and its function. Students have to be practically involved to understand the environmental process by doing field work.

**Unit-1**

**Nature of environmental studies:** Definition, scope and importance, Need of Environmental Studies for public awareness; Natural Resources: Renewable & non-renewable resources

**Unit-2**

**Social Issues and the Environment:** Urban problems related to energy, Water conservation, rain water harvesting. **Biodiversity and its conservation:** Introduction – definition: genetics, species and economic diversity. Bio-geographically classification of India. Biodiversity at global, national and local levels.

**Unit -3**

**Ecosystems:** Concept of eco-system, structure and function of an ecosystem, producers, consumers and decomposers, energy flow in ecosystem. Introduction, types, characteristic features, structures and functions of following ecosystem: forest ecosystem, grassland ecosystem, desert ecosystem, aquatic ecosystem.

**Unit -4**

Environmental Protection Act, Air (Prevention & control of pollution) Act, Water (Prevention & control of pollution) Act, Forest Conservation Act.

**Unit-5**

**Environmental Pollution:** Causes, effects and measures of air pollution; Water, soil, marine, noise, thermal pollution. Solid waste management.

**Outcomes:**

- Develop an in-depth understanding of various environmental issues and concern of national and global importance.
- Develop a balance view of the relationship between environment and development.
- To develop skills to undertake and participate in investigative studies on various environmental studies.

**Text books:**

1. Bharucha Erach (ed) Textbook of Environmental Studies., University Press India Pvt. Ltd
2. India Santra S.C, (ed), Environmental Science, New Central Agency Pvt. Ltd Kolkata, India

**Reference books:**

1. Bharucha Erach, 2003, The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad380013
2. Kaushik, Anubha&Kaushik, C.P 2006. Perspectives in Environmental Studies, New Age International (p) Ltd. Publisher New Delhi
3. Singh savindra 2003. Environmental Geography, PrayagPustakBhawan, Allahabad.

Subject Name	L	T	P	Credit
COM010 - Financial Accounting Part I	5	1	0	6

**Objectives:**

- Explain the concept and role of accounting and financial reporting in the modern market economy,
- Explain the regulatory framework for the operation of accounting activities,
- Understanding of basic accounting concepts, accounting principles and techniques of posting basic business changes.
- Explain the structure and content of financial statements.

**Unit-1**

**Meaning and Scope of Accounting:** Need, development, and definition of accounting; Bookkeeping and accounting; Persons interested in accounting; Branches of accounting; Objectives of accounting.

**Unit-2**

**Accounting Principles:** Conventions and concept, Financial Accounting Standard: Concept, Setting Process and Names, IFRS-Introduction.

**Capital and Revenue:** Classification of income; Classification of expenditure; Classification of receipts

**Unit -3**

**Accounting Transactions:** Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Relationships between Journal and Ledger; Rules regarding posting; Trial balance; Sub divisions of journal.

**Unit -4**

**Preparation of Final accounts-**Trading, P&L and Balance sheet and accounting treatment of adjustments.

**Unit-5**

**Depreciation Provisions and Reserves:** Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; Types of Provisions and Reserves Depreciation accounting; Methods of recording depreciation; SLM and WDV Method.

**Outcomes:**

- Identify accounting rules required for business enterprises.
- Apply the accounting rules in determining financial results,
- Compare the specificity of different accounts within the accounting policies.

**Text books:**

1. Dr. S.N. Maheswari, Financial Accounting
2. Grewal and Shukla, Advanced Accounting

**Reference books:**

1. P.C. Tulasian, Pearson Editions, Introduction to Accounting
2. Jain & Narang. Financial Accounting
3. Accounting Standards - Institute of Chartered Accountants of India

Subject Name	L	T	P	Credit
COM020 – Business Regulatory Framework	5	1	0	6

## Objectives:

- To impart essential knowledge about relevant laws concerning and affecting business Organizations in operation, including partnership law.
- To familiarize the student with certain statutes that may apply in the context

## Unit-1

**Indian Contract Act 1872-I:-** What is Law, Various Sources of Law, Business Law, Impact of law on Society & Business Contract Act, 1872 – Definition & Nature of Contract, essential elements.

## Unit-2

**Indian Contract Act 1872-II:-** Breach of contract and remedies, Indemnity & Guarantee, Pledge, Principal – agent relationship & rights & obligation of Principal & Agent.

## Unit -3

**Sale of Goods Act, 1930–** Nature of contract of sale, Conditions & Warranties, Transfer of ownership, Performance of contract of sale, Rights of unpaid seller, Remedies for breach of contract, Auction sale.

## Unit -4

**Negotiable Instruments Act, 1881–** Meaning, nature of Negotiable Instruments., Promissory notes, BOE, Cheque, Parties of NI. Holder & Holder in due course, Liability & Negotiation, Presentation of N.I., Dishonor of N.I., Discharge from liability, Crossing of Cheque, Banker & customer, Hundi, Miscellaneous provision.

## Unit-5

**The Companies Act 2013-** Basic elementary knowledge, Essential characteristics of a company, Types of companies, Memorandum and Articles of Association, Prospectus, Shares & Debentures, Essential conditions for a Valid Meeting, Kinds of meetings and resolutions.

## Outcomes:

- Understand some basic strategies that can be used to solve legal problems;
- Read and analyze cases, with an understanding of ratio and obiter dictum, and a knowledge of the methods that can be used to apply and distinguish cases;
- Conduct basic legal research, including by using legal databases to research case law, legislation and scholarly journal articles.

## Text books:

1. Mercantile Law - Avatar Singh
2. Elements of Mercantile Law – N.D.Kapoor

## Reference books:

1. Relevant Bare Acts.
2. Business Law – Sultan Chand Publications

Subject Name	L	T	P	Credit
COM030 - Principles of Economics	5	1	0	6

**Objectives:**

- To gain an understanding of core economic principles and how they apply to a wide range of real-world issues.
- To master the theoretical and applied tools necessary to critique and create economic research.
- To learn how to articulate pragmatic, principles-based policies to enhance economic well-being and promote social justice.
- To become familiar with salient developments in the world economy, in both present-day and historical contexts.

**Unit-1**

**Introduction:** Introduction to economic theory: Problem of scarcity, Introduction to microeconomics and macroeconomics, Function of microeconomic theory, Comparative statics and dynamics, Positive and normative economics

**Unit-2**

**Demand, Supply and Equilibrium:** Meaning and Concept of Demand, Individual demand (Law of demand and Demand curve), Market demand curve, Meaning and Concept of Supply, Individual supply (Law of Supply and Supply Curve), Market supply curve, Shifts in demand and supply curves and the changes in equilibrium, Price elasticity of demand, Arc and point elasticity, Total expenditure (revenue) and elasticity, Income elasticity, cross elasticity and price elasticity of supply.

**Unit -3**

**Consumer Demand Theory:** Cardinal approach of utility, Consumer equilibrium, Ordinal approach of utility, Indifference curve, Marginal rate of substitution, budget line, consumer equilibrium, income consumption curve, price consumption curve, Separation of substitution and income effect from price effect for normal, inferior and Giffen good

**Unit -4**

**Theory of Production:** Production function, Production with one variable input: total, average and marginal product, Law of diminishing marginal returns, Production function with two variable inputs: Isoquants, marginal rate of technical substitution, Law of returns to scale, Nature of Revenue Curves in various markets, Relationship between average and marginal revenue curves in different market situations.

**Unit-5**

**Product Pricing:** Perfect competition; pricing under perfect competition; equilibrium in short run and long run, Monopoly; pricing under monopoly, short and long period, Monopolistic competition; pricing under monopolistic competition; short and long period, Comparison among various market structure, Factor pricing in Perfectly Competitive and Imperfectly Competitive Market, Bilateral Monopoly.

**Outcomes:**

- Develop the ability to explain core economic terms, concepts, and theories.
- Demonstrate the ability to employ the "economic way of thinking."
- Demonstrate awareness of global, historical, and institutional forces.
- Apply economic theories and concepts to contemporary social issues, as well as formulation and analysis of policy.

**Text books:**

1. Joel Dean: Managerial Economics
2. Sankaran: Business Economics

3. Varshney and Maheswari: Managerial Economics
4. K K Dewett: Economic Theory

**Reference books:**

1. Petersen & Lewis: Managerial Economics
2. Mote V L peul. S & Gupta G S: Managerial Economics TMH
3. Chopra BS. Business Environment in India –
4. Dholakia. R & Oza. A: Micro Economics for Management Students