

# PARISHKAR

COLLEGE OF GLOBAL EXCELLENCE

**(AUTONOMOUS)**



**JAIPUR**

**SYLLABUS**

**2022-23 (Batch)**

**FOR**

**BACHELOR OF COMMERCE (H)**

**Under**

**Choice Based Credit System**

**Semester - I to VI**

**Head of Department**

- **Dr. PL Sharma**

**Faculty Members**

- **Dr. Kaushlya Agarwal**
- **Mr. Rajendra Kumar Saini**
- **Dr. Gayatri Rathore**
- **Mrs. Indu Bala**
- **Ms. Ashwini**
- **Ms. Akanksha Jangid**

## **Preamble**

The objective of this programme is to prepare the students for the society at large. Parishkar College of Global Excellence visualizes all its programmes in the best interest of their students and in this endeavour, it offers a new vision to all its Under-Graduate course. We have adopted an approach that has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The Under-Graduate Programmes will prepare the students for both Academia and Professional. They will be able to understand Operative, Ethical and Professional Responsibility.

The graduate attributes encompass values related to well-being, emotional stability, critical thinking, social justice and also skills for employability. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of Bachelor of commerce (H) offer students' core papers that help build their foundation in the area of commerce. The choice of Generic Electives and Skill Enhancement courses enable students to pursue an area of their interest in the field of commerce.

The new curriculum of Bachelor of Commerce (H) is structured in a way that the students acquire in depth knowledge in corporate affairs. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in present competitive corporate arena. It offer students core papers that help build their foundation in the Corporate as well as Government sector. The choice of Generic Electives and Skill Enhancement courses enable students to pursue an area of their interest in the field of commerce. The contents of each course have been carefully designed to prepare students with knowledge and skill sets that will not only make them industry ready but also foster innovative thinking.

## 6. Structure of B.Com (H)

### 6.1 Credit Distribution for B.Com (H)

<b>Courses</b>	<b>Number of Courses</b>	<b>Credits (Theory + Practical)</b>	<b>Total Credits</b>
Core Courses	14	6	84
Generic Electives/Interdisciplinary (GE)	4	6	24
Discipline Specific Electives (DSE)	4	6	24
Skill Enhancement Courses (SEC)	4	4	16
Ability Enhancement Compulsory Courses (AECC)	2	4	8
<b>TOTAL CREDITS</b>		156	

**B.COM (H)**  
**ACCOUNTING & TAXATION**

**Subject Scheme:**

SUBJECT	TYPE	Credits	Teaching hours per week
<b>SEMESTER – I</b>			
Financial Accounting (Core Paper)	CORE – 1	6	6
Business Laws	CORE – 2	6	6
English Communication	AECC – 1	4	4
Introductory Computer Skills	SEC – 1	4	4
<b>SEMESTER – II</b>			
Business Economics	GEC – 1	6	6
Mathematical & Computational Thinking	SEC – 2	4	4
Corporate Accounting	CORE – 3	6	6
Corporate Law	CORE – 4	6	6
Management Principles and Applications	CORE – 5	6	6
<b>SEMESTER – III</b>			
Business Statistics	GEC – 2	6	6
Professional Leadership and Management Skills	SEC – 3	4	4
Income Tax Law and Practice	CORE – 6	6	6
Human Resource Management	CORE – 7	6	6
Computer Applications in Business	CORE – 8	6	6
<b>SEMESTER – IV</b>			
Income Tax Assessment & Procedure	GEC – 3	6	6
Industry Exposure (45 Days Internship)	SEC – 4	4	4
Business Mathematics	CORE – 9	6	6
Principles of Marketing	CORE – 10	6	6
Cost Accounting	CORE – 11	6	6
<b>SEMESTER – V</b>			
Corporate Finance	GEC – 4	6	6
Business Tax Procedure and Management	DSE – 1	6	6
Advance Financial Accounting	DSE – 2	6	6
Fundamentals of Financial Management	CORE – 12	6	6
Auditing and Corporate Governance	CORE – 13	6	6
<b>SEMESTER – VI</b>			
Management Accounting	DSE – 3	6	6
Corporate Tax Planning with Internship	DSE – 4	6	6
Goods and Services Tax Law	CORE – 14	6	6
Environmental Studies	AECC – 2	4	4

**B.COM (H)**  
**BANKING AND INSURANCE**

## Subject Scheme:

SUBJECT	TYPE	Credits	Teaching hours per week
<b>SEMESTER – I</b>			
Financial Accounting (Core Paper)	CORE – 1	6	6
Business Laws	CORE – 2	6	6
English Communication	AECC – 1	4	4
Introductory Computer Skills	SEC – 1	4	4
<b>SEMESTER – II</b>			
Business Economics	GEC – 1	6	6
Mathematical & Computational Thinking	SEC – 2	4	4
Corporate Accounting	CORE – 3	6	6
Corporate Law	CORE – 4	6	6
Management Principles & Applications	CORE – 5	6	6
<b>SEMESTER – III</b>		6	
Business Statistics	GEC – 2	6	6
Professional Leadership and Management Skills	SEC – 3	4	4
Income Tax Law and Practice	CORE – 6	6	6
Human Resource management	CORE – 7	6	6
Computer Applications in Business	CORE – 8	6	6
<b>SEMESTER – IV</b>			
Fundamentals of Banking and Insurance	GEC – 3	6	6
Industry Exposure (45 Days Internship)	SEC – 4	4	4
Business Mathematics	CORE – 9	6	6
Principles of Marketing	CORE – 10	6	6
Cost Accounting	CORE – 11	6	6
<b>SEMESTER – V</b>			
Principles of Banking and Insurance	GEC – 4	6	6
Bank Management	DSE – 1	6	6
Insurance Management	DSE – 2	6	6
Fundamentals of Financial Management	CORE – 12	6	6
Auditing and Corporate Governance	CORE – 13	6	6
<b>SEMESTER – VI</b>			
International Banking (internship with Banking Software)	DSE – 3	6	6
Stock Market Operations and Management	DSE – 4	6	6
Goods and Services Tax Law	CORE – 14	6	6
Environmental Studies	AECC – 2	4	4

**B.COM (H)**  
**FINANCIAL MARKET**



**Subject Scheme:**

<b>SUBJECT</b>	<b>TYPE</b>	<b>Credits</b>	<b>Teaching hours per week</b>
<b>SEMESTER – I</b>			
Financial Accounting (Core Paper)	CORE – 1	6	6
Business Laws	CORE – 2	6	6
English Communication	AECC – 1	4	4
Introductory Computer Skills	SEC – 1	4	4
<b>SEMESTER – II</b>			
Business Economics	GEC – 1	6	6
Mathematical & Computational Thinking	SEC – 2	4	4
Corporate Accounting	CORE – 3	6	6
Corporate Law	CORE – 4	6	6
Management Principles and Applications	CORE – 5	6	6
<b>SEMESTER – III</b>			
Business Statistics	GEC – 2	6	6
Professional Leadership & Management Skills	SEC – 3	4	4
Income Tax Law and Practice	CORE – 6	6	6
Human Resource management	CORE – 7	6	6
Computer Applications in Business	CORE – 8	6	6
<b>SEMESTER – IV</b>			
Fundamentals of Financial Management	GEC – 3	6	6
Industry Exposure (45 Days Internship)	SEC – 4	4	4
Business Mathematics	CORE – 9	6	6
Principles of Marketing	CORE – 10	6	6
Cost Accounting	CORE – 11	6	6
<b>SEMESTER – V</b>			
Principles of Banking and Insurance	GEC – 4	6	6
Venture Capital and Private Equity	DSE – 1	6	6
Business Ethics and Corporate Governance	DSE – 2	6	6
Fundamentals of Financial Management	CORE – 12	6	6
Auditing and Corporate Governance	CORE – 13	6	6
<b>SEMESTER – VI</b>			
Foreign Exchange Market and Money Market	DSE – 3	6	6
Information Technology in Financial Market and Internship	DSE – 4	6	6
Goods and Services Tax Law	CORE – 14	6	6
Environmental Studies	AECC – 2	4	4

**B.Com. (H): Semester – 1**  
**English Communication (AECC)**

**Unit-I**

<b>Syllabus</b>
<p><b>Essential English Vocabulary of day-to-day life (around 1500 words) and Basic Grammar usage for Spoken English}</b></p> <ul style="list-style-type: none"><li>• Parts of the speech (noun, pronoun, adjective, adverb etc.)</li><li>• Types of the sentences (affirmative, negative, interrogative- Y/N, Wh.)</li><li>• Use of is, are, am, do, does, did, has, have, had, has been, had been, will etc.</li><li>• Use of may, might, can, could, would, should, must etc. [To express invitation, request, gratitude, asking for information, seeking permission etc.]</li><li>• Use of a, an, the</li><li>• Use of in, into, at, over, above etc.</li><li>• Some special constructions like feel like going to, had better, used to, as if, be, get, let etc.</li></ul>



**Unit-II**

<b>Syllabus</b>
<p><b>Speaking and Listening practice</b></p> <ul style="list-style-type: none"><li>• Speaking Practice (Solo/Monologue)</li><li>• 1) Greeting and Self-introduction 2) Daily routine 3) My family 4) My village/city 5) My school/ College 6) My hobby 7) My favorites etc.</li><li>• Speaking Practice (Dialogue/Group Discussion/ Public Speech)</li><li>• Listening Practices {Storytelling and listening, listening to recorded conversations, loud reading, Mock interviews, listening to English news, listening speeches and watching English movies with subtitles (as homework, self-study material)}</li><li>• Translating sentences from Hindi to English and vice versa.</li></ul>



**Unit-III**

<b>Syllabus</b>
<ul style="list-style-type: none"><li>• Writing Skills: Letter Writing, Report Writing, E-mail Writing, Answer writing</li></ul>

#### Unit-IV

Syllabus
<ul style="list-style-type: none"><li>• Theory of communication: Types and modes of communication (Verbal Communication. Non-Verbal Communication. Visual Communication)</li></ul>



#### Unit-V

Syllabus
<ul style="list-style-type: none"><li>• Language of communication: Personal, Social and Business Communication; Intra-personal, Inter-personal and Group Communication; Barriers and Strategies of Communication.</li></ul>



Note: The units 1 and 2 of the Spoken English part should be learned collectively. Daily students should learn small grammar topic, 20 essential words and one module of speaking practice in the institute or learning at home.

#### **Suggested Readings:**

1. Michael Swan: Practical English Usage (Oxford)
2. Dr. Manoj Kumar Garg: English Communication: Theory and Practice (Scholar Tech)
3. Raymond Murphy English Grammar in Use (Cambridge)
4. J. K. Gangal: A Practical Course in Spoken English (Prentice Hall)
5. Thomson and Martinet: A Practical English Grammar (Oxford)

## **B.Com. (H): Semester – 1**

### **Introductory Computer Skills (SEC)**

#### **Unit-I**

##### **Syllabus**

- Computer Fundamentals: Introduction to Computer: Definition, Characteristics, History & Generation, Hardware & Software, Uses of Computer, Input & Output Devices, Computer Memory, Types of Windows, Windows Concept Features (Desktop, Taskbar, Start Menu, My Computer, Recycle bin), Windows Accessories (Calculator, Notepad, Paint, Word Pad, Character Map, Windows Explorer, Entertainment Tools, System Tools, Communication) DOS Commands (Internal & External)

#### **Unit-II**

##### **Syllabus**

- Software Packages: Types of Office Suite, MS-Office (MS-Word, MS-Excel, MS-PowerPoint, Outlook), MS-Word (Ribbon & Tabs, Quick Access Toolbar, Proofing Features, Modify Page Layout, Mail-Merge, Drop-Cap), MS-Excel (Concept of Worksheet & Workbook, Formulas, Charts, Graphs, Pivot table, Macros), Power-Point (Create Presentation, Insert Picture & Clipart, Animation & Transition, Slide Effects, Slide Layout), Outlook (Introduction to Outlook), Latest Version of MS-Office.

#### **Unit-III**

##### **Syllabus**

- Networking Concept: Introduction to Networking, Network Strategies, LAN, WAN, MAN, Transmission Media (Wired, Wireless), Networking Devices, IP Addresses, MAC Address, Cyber Security and Awareness (Type of Cyber threats, How to identify safe website and portals).

## Unit-IV

### Syllabus

#### **{Just glimpse of they will learn in future semesters}**

- Introduction to Web Technologies, World Wide Web, Elements of the Web, Browsers, Search Engine, Mails, News and Chat, Security and Privacy Issues (Cookies, firewalls, Executable applets and scripts, Blocking system), Audio & Video Streaming, Subscription, E-Commerce (Digital Payment & Platforms, Mobile Communication, Digital Signature, Host and Join online meetings on Google Meet and Zoom.)

## Unit-V

### Syllabus

#### **{More emphasis on these most useful skills}**

- Basics of Tally, Excel used in Commerce, Knowledge of ITR & GST Online Filling, Knowledge of Banking Portals

### **Suggested Readings:**

- Sinha P.K. Computer Fundamentals, BPB Publications.
- Raman Raja, Fundamentals of Computers, Fourth Edition prentice Hall India Pvt. Limited.
- Norton Peter, Introduction to Computers, 4<sup>th</sup> edition, TMH Ltd.
- Ram B., Computers Fundamentals New Age International Publications, New Delhi.

**B.Com. (H): Semester – 1**  
**Financial Accounting (Core)**

**Unit I**

**Syllabus**

**(a) Theoretical Framework**

- 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.
- 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.
- Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS)-Need and procedures.

**(b) Accounting Process**

- From recording of a business transaction to preparation of trial balance including adjustments

**(c) Computerised Accounting Systems**

- Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.
- Selecting and shutting a Company; Backup and Restore data of a Company.

## Unit-II

### Syllabus

#### (a) Business Income

- Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- Revenue recognition: Recognition of expenses.
- The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

#### (b) Final Accounts

- Capital and revenue expenditures and receipts: General introduction only. Preparation of financial statements of non-corporate business entities.

## Unit-III

### Syllabus

#### Accounting for Hire Purchase and Instalment Systems

- Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)
- Lease Accounting

## Unit-IV

### Syllabus

#### Accounting for Inland Branches

- 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.

## Unit-V

### Syllabus

#### Accounting For Dissolution of the Partnership Firm

- Accounting of Dissolution of the Partnership Firm including Insolvency of partners, Sale to a limited company and piecemeal 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, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. The Institute of Chartered Accountants of India, Compendium of Statements and Standards of Accounting, , New Delhi
11. Jain - Khandelwal - Pareek, Financial Accounting, RBD Publication
12. Bissa chitlangia, advanced accounts.

**Note: Latest edition of text books may be used.**



## **B.Com. (H): Semester – 1**

### **Business Law (Core)**

#### **Unit I**

##### **Syllabus**

##### **The Indian Contract Act, 1872 : General Principles**

- a) Contract – Meaning, characteristics and kinds
- b) Essentials of a Valid Contract - Offer and acceptance, Lawful objects and consideration, Legality of objects, Contractual capacity, Free consent,
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

#### **Unit-II**

##### **Syllabus**

##### **The Indian Contract Act, 1872 : Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment, Pledge
- c) Contract of Agency

#### **Unit-III**

##### **Syllabus**

##### **The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and Warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

## Unit-IV

### Syllabus

#### Partnership Laws

##### **A) The Indian Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firm
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

##### **B) The Limited Liability Partnership Act, 2008:**

Salient features of LLP, Difference between LLP and Partnership, partners and designated partners, incorporation document, incorporation by registration, registered office of LLP and change therein.

Change of name, partners and their relations. Extent and limitation of liability of LLP and Partners, Whistle blowing, Taxation of LLP, Conversion into LLP, Winding up and Dissolution of LLP.

## Unit-V

### Syllabus

##### **A) The Negotiable Instruments Act, 1881**

- a) Meaning, Characteristics and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

##### **B) The Consumer Protection Act, 2019**

Definition, Objects, Central and State Consumer Protection Councils. Consumer Disputes. Consumer Dispute Redressal Commission – District, State and National level Commission

### **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
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
11. R.L.Nolakha, Business Law, RBD Publication, Jaipur
12. N.M. Sharma, Mercantile Law, Shivam Book Depot, Jaipur

**Note: Latest edition of text books may be used.**

## B.Com. (H): Semester – 2

### Business Economics (Core)

#### Unit I

##### Introduction and Theory of Consumer Behaviour

- Meaning of Micro & Macro Economics: Definition of Economics, Wealth, Welfare, Scarcity, and Growth. Types of Economies and their Central Problems, Scope and Limitations, Function of Economic System, Micro and Macro Analysis, Concepts of Positive Economics Versus Normative Economics.
- **Consumer Behaviour** : Concept of Utility, Measurement of Utility: Cardinal and Ordinal approach, Total Utility and Marginal Utility, Law of Diminishing Marginal Utility. Conditions of Consumers Equilibrium using Marginal Utility Analysis. Indifference Curve Analysis and Consumers Equilibrium.
- **Demand**: Meaning and Definition of Demand, Demand Determinants, Demand Schedule, Market Demand, Demand Curve and its slope, Movements and Shift in Demand Curve, Elasticity of Demand and its measurement.  
**Demand forecasting**: Meaning and Definition of Demand Forecasting, Factors Affecting Demand forecasting, Methods of Demand forecasting.

#### Unit-II

##### Producer Behaviour and Supply

- **Production**– Meaning of Production, Production Function and its types, Fixed and Variable factors, Three Measures of Production and their Relationships, Law of Variable Proportions, Law of Return to Scale.
- **Cost and Revenue**  
**Cost**- Short Run Costs and long run Costs: Total Cost, Total Fixed Cost, Total Variable Cost, Average Cost, Average Fixed Cost, Average Variable Cost and Marginal Cost – Meaning and Their Relationship.  
**Revenue** – Total Revenue, Average Revenue, Marginal Revenue: Meaning and their Relationship.
- **Producer's Equilibrium** – Meaning and Definition of Producer's Equilibrium, Its Conditions in Terms of Marginal Revenue, Marginal Cost, Average Cost, Average Revenue in Short and Long run.
- **Supply** – Market Supply, Determinants of Supply, Supply Schedule, Supply Curve and Its Slope, Movements Along and Shifts in Supply Curve, Elasticity of Supply and its Measurement.

### **Unit-III**

#### **Market Analysis:**

- Market: An Introduction, General Theory of Price Determination, Time Elements of Price Determination.
- Perfect Competition – Features, Determination of Market Equilibrium of Firm and Industry in Short and Long Run.
- Other Market Forms – Monopoly, Monopolistic Competition, Oligopoly – Their Meaning and Features, Price and output Determination of a firm and Industry in Short and Long Run.

### **Unit-IV**

#### **Introduction to Macroeconomics:**

- Basis Concepts of Macro Economics: Meaning and Definition of Macro Economics, Aggregates of the Economic system, Classification of Goods Produced in the Economy: Final Goods and Intermediate Goods; Consumer Goods and Capital Goods. Components of Consumption Expenditure, Components of Investment Expenditure, Intersectoral Flows, Circular Flows of Money, Sectors of Economy.
- Open Economy- Flow of Goods and Capital, Savings and Investment in a Small and Large Open Economy. Output Market, Financial Market, Labour Market and it's Interaction with Production System.
- Static Macro Economic Analysis (Short and Long Run).

### **Unit-V**

#### **National Income Analysis:**

- Meaning and Definition of National Income: Production Based or Marshall's Definition, Monetary Based or Pigou's Definition, Consumption Based Definition or Fisher's Definition.
- National Income: Concepts of National Income, Methods of Measuring National Income and their Precautions, Importance of National Income, Relationship between National Income and Economic Welfare, Difficulties in the Measurement of National Income.

## Unit-VI

### Theory of Employment and Business Cycles:

- **Aggregate Demand and Aggregate Supply:** Meaning of Aggregate Demand, Determinants of Aggregate Demand, Aggregate Demand Curve, Shift in Aggregate Demand Curve. Meaning of Aggregate Supply, Determinants of Aggregate Supply, Aggregate Supply Curve, Shifts in Aggregate Supply Curve. General Equilibrium Between Aggregate Demand and Aggregate Supply.
- **Classical Theory of Employment:** Assumptions, Say's Law of Market, Assumptions of Say's Law.
- **Keynesian Theory of Employment:** Assumptions of Keynesian Theory of Employment, Criticism of Keynesian theory of Employment, Comparison between Classical Theory of Employment and Keynesian Theory of Employment.
- **Unemployment:** Meaning, Natural Rate of Unemployment, Frictional, Wait and Structural Unemployment.
- **Market Fluctuations and Business Cycles:** Inflation, Deflation, Stagflation, Devaluation and Depreciation- Concept and Meaning. Business Cycle – Meaning and Definitions of Business Cycle, Phases of Business Cycle, Theory of Business Cycles.  
Fiscal and Monetary Policies to correct above Market Fluctuations

### **Suggested Readings:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
7. Robert J Gordon, Macroeconomics, Pearson Education
8. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
9. Rudiger Dornbusch and Stanley Fischer, Macroeconomics. McGraw-Hill Education.
10. N.D. Mathur, Business Economics, Shivam Book House (P) Limited, Jaipur
11. M.D. Agarwal and Som Deo, Business Economics, Ramesh Book Depot, Jaipur

**Note: Latest edition of text books may be used.**

## **B.Com. (H): Semester – 2**

### **Mathematical and Computational Thinking (SEC)**

#### **Unit-I**

##### **Syllabus**

##### **Fundamentals of Mathematics**

- This Unit provides an overview of the basic concepts used in mathematics in our everyday life. These are crucial in understanding the reality around us.
  - Number line and Number system
  - Units and measurement
  - 3-D geometry and angles
  - Simple Expression and Equation
  - Work, Distance and Time
  - Profit and Loss
  - Mean and Median

#### **Unit-II**

##### **Syllabus**

##### **Introduction and Descriptive Statistics for Exploring Data**

- This Unit provides an overview of the course and a review of the main tools used in descriptive statistics to visualize information. Number line and Number system
  - Introduction
  - Pie Chart, Line chart, Scatter plot, Bar Graph
  - Confidence Interval
  - Providing Context is Key for Statistical Analysis
  - Pitfalls when Visualizing Information



## Unit-III

### Syllabus

#### **Producing Data and Sampling**

- In this Unit, you will look at the main concepts for sampling and designing experiments. You will learn about curious pitfalls and how to evaluate the effectiveness of such experiments. This unit focuses on developing reasonable and critical thinking practices in the student's thought process
  - Introduction
  - Population V/S Samples, their real world use in conducting analysis and research
  - Simple Random Sampling and Stratified Random Sampling
  - Bias and Chance Error, Variance
  - Observation vs. Experiment, Confounding and the Placebo Effect
  - The Logic of Randomized Controlled Experiments
  - Distributions in Graphical format (Histograms and density plots)

## Unit-IV

### Syllabus

#### Understanding Visualization

- Take the reference added in consideration to create the necessary content for the course keeping the mental level of our students in mind.
  - Graphical Integrity (Is the information represented trustable?)
  - Graphical heuristics: Lie Factor and Spark Lines (Edward Tufte)
  - Data Density
  - Small Multiples
  - Graphical heuristics: Data-ink ratio (Edward Tufte)
  - Graphical heuristics: Chart junk (Edward Tufte)
  - The Truthful Art (Alberto Cairo) {Give as self-study content / Reference material}
  - Dark Horse Analytics (Optional) {Used as source of Case studies}
  - Graphics Lies, Misleading Visuals

## Unit-V

### Syllabus

#### Mathematics in Various Branch

- To understand the interdisciplinary approach of mathematics aligned with different domains. Getting aware of the terminology and various basic concepts in those different fields to widen the scope of creativity.
  - Climatology and Meteorology
  - Relativity and Cosmology
  - Microbiology and Genomics
  - Crystal and Lattice Structures
  - Optics and Gravity
  - Financial Mathematics
  - Neuroscience

#### Suggested Readings:

- The Visual display of Quantitative information by Edward R. Tufte.
- The Art of Statistics Learning from Data by David Spiegel halter.
- The truthful art, data, charts, and maps for Communication by Alberto Cairo.
- Mathematical Modelling by J.M. Kapur.
- Mathematical Modelling Simon Sero Vajsky.

## **B.Com. (H): Semester – 2**

### **Corporate Accounting (Core)**

#### **Unit-I**

##### **Syllabus**

##### **Accounting for Share Capital & Debentures**

- Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Issue at Premium, Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

#### **Unit-II**

##### **Syllabus**

##### **Final Accounts**

- Preparation of profit and loss account and Balance sheet of corporate entities, Including calculation of managerial remuneration, Disposal of company profits

#### **Unit-III**

##### **Syllabus**

##### **Valuation of Goodwill and Valuation of Shares**

- Concepts and calculation

#### **Unit-IV**

##### **Syllabus**

##### **Amalgamation of Companies**

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

#### **Unit-V**

##### **Syllabus**

##### **Accounts of Holding Companies/Parent Companies**

- Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard: 21 (ICAI).

## Unit-VI

Syllabus
<b>Cash Flow Statement</b> <ul style="list-style-type: none"><li>• Concepts of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.</li></ul>



### **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. Ashok Sehgal, Fundamentals of Corporate Accounting, Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting, PHI Learning.
6. Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.
10. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
11. Agarwal-Mangal-Shah-Sharma, Corporate and Financial Accounting, RBD Publications.

**Note: Latest edition of text books may be used.**

## **B.Com. (H): Semester – 2**

### **Corporate Law (Core)**

#### **Unit-I**

##### **Syllabus**

###### **Introduction**

- Company: Meaning and characteristics of a company; types of companies, Concept of Corporate veil, Doctrine of indoor management, Circumstance of lifting of Corporate veil, formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract, on-line registration of a company.

#### **Unit-II**

##### **Syllabus**

###### **Documents**

- Memorandum of association and its content, Articles of association and its content, Prospectus and its types, Misstatement in Prospectus. GDR; book-building; issue, allotment and forfeiture of shares. Transfer and Transmission of shares. Members and their rights. Doctrine of constructive notice and indoor management

### Unit-III

#### Syllabus

##### Management

- Directors and classification of directors including women directors, independent director, small shareholder's, Directors: qualifications and disqualifications, Appointment and Removal, Legal positions, Powers and Duties; Removal of directors. Key Managerial Personnel, Managing director, Manager.
- Meetings: Meetings of shareholders and board of directors; Types of meetings, Requisites of a valid meeting, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

### Unit-IV

#### Syllabus

##### Dividends, Accounts, Audit

- Provisions relating to payment of Dividend, Provisions relating to Books of Accounts, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit

### Unit-V

#### Syllabus

##### Winding Up and Administration

- Winding up – Meaning, Types, Procedure, Payment of Liabilities in the event of Winding up, Role of Official Liquidator.
- Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]

### **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.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,
8. A Compendium of Companies Act 2013, along with Rules by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.
11. N.D. Kapoor, Company Law, Sultan Chand & Sons, New Delhi.
12. R.L. Nolakha, Company Law & Secretarial Practice, RBD Publishing House, Jaipur.
13. Company Law and Secretarial Practice- RBSA Publisher, Jaipur, ISBN 978-93-92064-08-1, Year 2022

**Note: Latest edition of text books may be used.**

## B.Com. (H): Semester – 2

### Management Principles and Applications (Core)

#### Unit-I

##### Syllabus

###### Introduction

- Concept: Need for Study, Managerial Functions – An overview; Co-ordination:
- Essence of Managership
- Evolution of the Management Thought, Classical Approach – Taylor, Fayol,
- Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioral Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champs, Michael Porter – Five-force analysis, Three generic strategies and value chain analysis, Senge's Learning Organization, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

#### Unit-II

##### Syllabus

###### Planning

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) –
- Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix,
- Competitor Analysis), Business environment: Concept and Components
- d. Decision-making – concept, importance, Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)



### Unit-III

#### Syllabus

##### Organizing

- Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority Formal and Informal Structure; Principles of Organizing; Network Organization Structure

### Unit-IV

#### Syllabus

##### Staffing and Directing

- a. Staffing: Concept of staffing, staffing process
- b. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major
- Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor
- Theory, Vroom's Expectation Theory.
- c. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale
- theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory,
- Fred Fielder's situational Leadership), Transactional leadership, Transformational
- Leadership, Transforming Leadership.
- Directing

### Unit-V

#### Syllabus

##### Control

- a. Control: Concept, Process, Limitations, Principles of Effective Control, Major
- Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management

### **Suggested Readings :**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London
11. Dr.C.B.Gupta, Management Principles and Applications, Sultan Chand & Sons, New Delhi.
12. R.L.Nolakha, Principles and Practice of Management, RBD Publishing House, Jaipur.
13. R.D. Agarwal, Organisation and Management, TATA MC Graw HILLS.

**Note: Latest edition of text books may be used.**