

Department of Commerce

Financial Accounting - I (paper code - 1.01)

B.Com (Pass) 1st Year (Sem. 1st)

Unit-I

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

Unit-III

Final Accounts with adjustments; Rectification of errors

Unit-IV

Accounting for non-profit organizations; Consignment accounts.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Mathematics - I (paper code - 1.02)

B.Com (Pass) 1st Year (Sem. 1st)

Unit-I

Indices and Logarithms; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

Unit-II

Elementary idea of Permutations and Combinations.

Unit-III

Sequence and Series, A.P, G.P.

Unit-IV

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs



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Department of Commerce

Business Economics - I (paper code - 1.03)

B.Com (Pass) 1st Year (Sem. 1st)

Unit-I

Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, **importance, determinants of elasticity of demand**, Average revenue; marginal revenue and elasticity of demand and **elasticity of supply**

Unit-II

Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

Unit-III

Theory of consumer behaviour, utility and indifference curve analysis

Unit-IV

Market, classification and structure.



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Department of Commerce

Business Management - I (paper code - 1.04)

B.Com (Pass) 1st Year (Sem. 1st)

Unit-I

Business: concept, nature and spectrum of business activities, business system, business objectives.

Unit-II

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

Unit-III

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

Unit-IV

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.



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Department of Commerce

Business Communication - I (paper code - 1.05)

B.Com (Pass) 1st Year (Sem. 1st)

Unit-I

Introduction: Basics of communication, Seven C's of effective communication, barriers to communication, ethical context of communication.

Unit-II

Business Communication at workplace: Letter writing- component, layout and process, Email communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting.

Unit-III

Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, proposals.

Unit-IV

Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.



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Department of Commerce

Basics Of Computer - I (paper code - 1.06)

B.Com (Pass) 1st Year (Sem. 1st)

Unit-I

Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers; Generation of computers; Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ; Human being VS Computer; Difference between Computer and Calculator.

Unit-II

Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.

Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device –Monitor, Sound Cards and speakers.

Unit-III

Memory and Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.

Unit-IV

MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.



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Department of Commerce

Financial Accounting - II (paper code - 2.01)

B.Com (Pass) 1st Year (Sem. 2nd)

Unit-I

Hire Purchase System and Installment Payment Systems.

Unit-II

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-III

Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piece-meal Distribution.

Unit-IV

Joint-Venture Account; Royalty Account.



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Department of Commerce

Business Mathematics - II (paper code - 2.02)

B.Com (Pass) 1st Year (Sem. 2nd)

Unit-I

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

Unit-II

Differentiation (only algebraic problem) ; Application of differentiation

Unit-III

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding

Unit-IV

Ratio, Proportion and Percentage; Profit and Loss



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Department of Commerce

Business Economics - II (paper code - 2.03)

B.Com (Pass) 1st Year (Sem. 2nd)

Unit-I

Perfect Competition: Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications. **Monopoly:** Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications

Unit-II

Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

Unit-III

Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Ricardian concept and Modern Theories of rent; Quasi Rent.

Unit-IV

Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**



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Department of Commerce

Business Management - II (paper code - 2.04)

B.Com (Pass) 1st Year (Sem. 2nd)

Unit-I

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

Unit-II

Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives. **Leadership:** concept and Leadership styles, Leadership Theories.

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. **Control:** Concept, Process and Techniques, Effective Control System.

Unit-IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.



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Department of Commerce

Business Environment - II (paper code - 2.05)

B.Com (Pass) 1st Year (Sem. 2nd)

Unit-I

Business Environment: concept; components and importance; SWOT Analysis.

Unit-II

Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

Unit-III

Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.

Unit-IV

Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Privatization.



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Department of Commerce

Basic Of Computer- II (paper code - 2.06)

B.Com (Pass) 1st Year (Sem. 2nd)

Unit-I

Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer; Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.

Unit-II

Software concepts: Types of Software and their role, Different System Software types- Operating systems, Translators, System Utilities; Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S; Time – sharing O.S., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.

Unit-III

Introduction to Windows: Components of a Application Window; Types of Windows, Windows as an Operating System, Windows explorer, Using Paintbrush, Control Panel, Installing a printer. User interfaces- CUI and GUI; Concept of a Desktop and Taskbar, My Computer, Recycle Bin, My Documents and Internet Explorer icons.

Unit-IV

MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet; Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing, establishing worksheet links, Table creating and printing graphs, Macros, Using Built-in-functions.



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