

Department of Commerce

Financial Accounting - I (paper code - 1.01)

B.Com (VOC) 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 (VOC) 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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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Economics - I (paper code - 1.03)

B.Com (VOC) 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 (VOC) 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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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Computer Fundamental - I (paper code - A1.05)

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

Unit-I

Introduction to Computers: Definition of Computer; Components of Computer, Characteristics of Computers; Limitation of Computer; Generation of Computers; Classification of Computers; Human being Vs. Computer; Difference between Computer and Calculator. Application of Computers: Computers in Commerce, Marketing, Education, Weather Forecasting, Banking and Research etc., Hardware, firm-ware, Live-ware

Unit-II

Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera. Output Devices: Hard Copy Devices; Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

Unit-III

Memory and Mass Storage Devices: Concept of Memory; Types of Memory; Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks – CD – ROM and WORM disks; Magnetic Tape and Cache Memory; Difference between Primary and Secondary Memory.

Unit-IV

Concept of data; Information and data processing; Need and Uses of Information; Characteristics of Information ; Levels of Information; Types of Data Processing System MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge



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Department of Commerce

Operating System & BDP- I (paper code - A1.06)

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

Unit-I

Operating system Overview: Definition & Concept of an Operating System; Functions of an Operating System; Types of an O.S; O.S. as an Extended Machine and resource Manager. Process Management Functions: Process Model, Hierarchies and Implementation; Multitasking, Multi programming and Multi-Threading, Long-term and Short-term Scheduler.

Unit-II

Memory Management Functions: Memory Management of Single User O.S., Memory Mgt. Techniques: Memory Partition, Memory Swapping, Memory Paging; Virtual Memory. File Management Functions; File Access Methods; File Types; File Operations; File Naming. File Protection and security.

Unit-III

Unix Operating System: Overview of Unix Operating System; Unix Architecture; Features of Unix Operating System; User Management in Unix; Unix Command; Unix File Types; Naming Files.

Unit-IV

Components of O.S. with reference to DOS: Single User O.S., Task-Loader, Memory Mgt., File Mgt., Directory Structure DOS, Moving renaming copying, deleting and undeleting file under DOS. Device Management Functions: Input / Output Device and Controllers; Interrupt Handlers; Disk Scheduling Techniques.



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Department of Commerce

Financial Accounting - II (paper code - 2.01)

B.Com (VOC) 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

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

Unit-IV

Joint-Venture Account; Royalty Account.



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Department of Commerce

Business Mathematics - II (paper code - 2.02)

B.Com (VOC) 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 (VOC) 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 (VOC) 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

Computer Fundamental - II (paper code - A2.05)

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

Unit-I

Fundamental to Computers: Model of a digital Computer; Functioning of a digital Computer; Types of digital Computer; Advantages of a digital Computer; difference between Digital and Analog Computer Arithmetic and number systems, ASCII & EBCDEC character sets.

Unit-II

Software concepts: Types of Software and their role, Relationship between Hardware and Software, Different system Software Types- Operating Systems, Translators, Systems, Translators, System Utilities – File Manger, Loader, Linker, Editor; Concept of Application Packages: Word- Processing, Spread-sheet Software, Database Software, Graphics Software and Entertainment software.

Unit-III

Introduction to Windows: Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools; Data Communication: Introduction of Data Communication; Modes of Data Transmission; Forms of Data Transmission, Data Transmission Speed, Communication Channels: Wire-cables, Fibre Optics, Microwave, Communication Satellites.

Unit-IV

Computer Networks: Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Hardware of WAN; Internet and its Application: History of Internet, Application of Internet, ISDN Internet in India, Internet Basic Services; MS-Excel: Worksheet Overview: Rows, Columns, Cell, Menus, Creating Worksheet Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs



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Department of Commerce

Operating System & BDP - II (paper code - A2.06)

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

Unit-I

Data Processing System: Data, Information and Data Processing; Need of Information; Data Storage Hierarchy; File Mgt. System- File Types; File Utilities: file sorting Utility, Searching, Merging, Copying, Printing and Maintenance Utility

Unit-II

Database Management System: Objectives of a Database System or Advantages of Database System; Components of a Database System; Disadvantages of Database System; Database Administrator (DBA); DBMS and its Functions; Main Components of DBMS-DDL, Query Language and Report Generator; Architecture of DBMS; Data Independence, various keys in DBMS- Primary key, Foreign key, candidate key, alternate key, super key

Unit-III

Database Models: Hierarchical Model Network Model and Relational Model; Creating and Using a Database- Define its Structure, Designing Forms, Entering data; Viewing, Modifying, Deleting and Adding Records.

Unit-IV

Spreadsheet and its Business applications; features of Spread-Sheet; Creating a Workbook; Saving a Work-sheet, Creating a table and converting in graph, Built-in-functions; Business Application using MS-Access: Concept of Field, Records and files, Creation of Database, Reports; Sorting and Searching records, Designing queries and reports. Basic of data arrangement and access. Traditional file environment, identification of relevant data, evaluation of database technology. Databases: the Modern approach



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