RAJ RISHI BHARTRIHARI MATSYA UNIVERSITY ALWAR

SYLLABUS
B.Com. PART-I
Semester-I
&
Semester-II
Academic Session 2023-24

Scheme of Examination

1- The teaching and examination of Under Graduate Part-I will be on semester basis (Semester-I & Semester-II).

2- The student/faculty are advised to consider the content of the syllabus only for teaching and examination in all Under Graduate Part-I courses.

3- The scheme of the examination for each **External Course** examination in all Under Graduate Part-I semester scheme will be as follow:

"Scheme of examination for end of semester examination applicable to all undergraduate courses (Pass course).

The question paper of semester Exam for the discipline specific core courses (DSC), Discipline specific elective (DSE), Ability Enhancement Course (AEC), Value Added Course (VAC) and Skill Enhancement Course (SEC) will be of 70 marks, and it will be divided in two parts i.e., Part A and Part-B.

Part-A will consist of 10 compulsory questions. There will be at least three questions from each unit and answer to each question shall be limited upto 50 words. Each question will carry two marks. Total 20 Marks.

Part-B will consist of 10 questions. At least three questions from each unit be set and student will have to answer five questions, selecting at least one question from each unit. The answer to each question shall be limited to 400 words. Each question carries 10 Marks. Total 50 Marks.

The compulsory subjects like Ability Enhancement Course (AEC) in all under graduate semester course (Pass Course) examination will be held as per the below mentioned semesters.

***Student must pass 'External Exam' and 'Internal Assessment' separately.**

Compulsory Paper in Semester I: General Hindi

Compulsory Paper in Semester II: General English

4- The **Internal Assessment** will be based on Students' participation in classroom activities,extra-curricular activities, and assignment(s).

Internal Assessment Description

Internal Assignments	**10 marks**
Seminar & Group Discussion	**10 marks**
Attendance & Discipline	**10 marks**

Bachelor of Commerce (B.Com.)
Program Details

Semester	**Courses**	**Core / Elective / Minor / Major / Vocational**	**Credit**
Semester – I	Corporate Accounting	**Major (DSCC)**	**6**
	Principles of Management		**6**
	Business Economics		**6**
	Ability Enhancement Course (Compulsory): General Hindi	**AEC**	**2**
		Total Credit	**20**
Semester – II	Business Statistics	**Major (DSCC)**	**6**
	Business Laws		**6**
	Indian Banking and Financial System		**6**
	Ability Enhancement Course (Compulsory): General English	**AEC**	**2**
		Total Credit	**20**

B.Com Part-I
Semester I
Discipline Specific Core Course (DSCC)
CORPORATE ACCOUNTING

Unit I

CREDITS: 06

Accounting for Share Capital and Debentures: Types of Shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-back of shares; Issue and Redemption of Preference Shares and Debentures. Underwriting of Shares and Debentures. In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.

Unit II

Financial Statements of Companies: Preparation of Financial Statements of Companies as per Companies Act, 2013 including Managerial Remuneration, Disposal of Profits.
Valuation of Goodwill and Shares: Meaning and Different Methods for Calculation of Goodwill and Shares.

Unit III

Corporate Restructuring: Internal Reconstruction: Alteration and Reduction of Share Capital, Accounting Entries for Internal Reconstruction as per Provisions of Companies Act, 2013.
Accounting for Amalgamation of Companies: applying AS 14/Ind As 103(Excluding Inter-Company Holdings)

Course Outcome:

Upon successfully completion of the course, the student will be able to do understand:-
1.Entries for Issue of Shares and Debentures.
2. Final Accounts of the Companies.
3.Valuation Methods of Goodwill and Shares.
4. Corporate Reconstructing Scheme.

Books Recommended:

1. Agarwal, Shah, Agarwal, Sharma, Agarwal: Corporate Accounting RBD Jaipur
2. Jain, Khandelwal, Pareek: Corporate Accounting (Ajmera Book Co., Jaipur)
3. Maheshwari S.N.:Corporate Accounting (Vikas Publishing House, New Delhi)
4. Gupta R.L., Radhaswamy M.: Company Accounts (Sultan Chand & Sons New Delhi)
5. Monga J.R., Ahuja, Girish & Sahgal Ashok: Financial Accounting (Mayur Paper Backs, Noida)
6. Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand& Co., New Delhi.

B.Com Part-I
Semester I
Discipline Specific Core Course (DSCC)
PRINCIPLES OF MANAGEMENT

Unit-I **CREDITS: 06**

- Management: Introduction, Meaning and Definition, Nature, Importance.
- Principles of Management.
- Schools of Management Thought.
- Planning: Meaning, Importance, Types & Process.
- Recent Practices in Management.

Unit-II

- Organization and organization structures.
- Span of control.
- Centralization and decentralization.
- Delegation of Authority.
- Management by objectives (MBO).
- Directing: Meaning, Importance, Techniques.

Unit-III

- Controlling: Meaning, Process, Importance, Techniques.
- Leadership: Meaning, Styles, Theories, Importance.
- Motivation: Meaning, Theories, Application.
- Coordination: Meaning, Need and Techniques.

Course outcome: -

Course Outcome: This course provides opportunities to the students to apply management concept in real business world situations. Assess managerial practices and choices relatives to ethical principles and standards. Specify how the managerial tasks of planning, organizing, controlling, directing etc. can be executed in a variety of circumstances in organizations.

Recommended Books:

1. Principles and Practice of Management: L.M. Prasad, Sultan Chand & Sons
2. Management: Stephen P. Robbins, Mary Coulter, Agna Fernandez
3. Organization and Management: R.D. Agarwal
4. Management: Rajpurohit, Sharma, Sharma, Gupta, Ajmera Book Company, Jaipur.
5. Management, G.S. Sudha, Ramesh Book Depot
6. Principles of Management: R.L. Naulakha, RBD Publications

B.Com Part-I

Semester I

Discipline Specific Core Course (DSCC)

BUSINESS ECONOMICS

Unit-I **CREDITS: 06**

Introduction: Meaning and Definition of Economics, Different Types of Economics. Business Economics: Meaning, Definition, and Scope. Utility Approach: Law of Diminishing Marginal Utility, Law of Equi -Marginal Utility, Consumer's Surplus.

I.C. Approach: Meaning, Properties and Equilibrium, Price Effect, Income Effect and Substitution Effect. Demand: Meaning, Types of Demand, Law of Demand and Elasticity Demand. Law of Supply.

UNIT-II

Factors of Production and Their Role in Production Process. Theory of Production: Law of Variable Proportions, ISO-Product Curve, ISO-Cost Curve, Least Cost Combination, Economies and Dis-Economies of Scale, Returns to Scale. Theory of Cost: Types of Cost, Short Run Cost, Long Run Cost, and Their Relationship.

UNIT-III

Market: Meaning and Classification, Revenue Curves in Different Markets, Producer's Equilibrium, Market Equilibrium, Price Ceiling and Price Flooring, Price, and Output Determination in Perfect Competition, Monopolistic and Oligopoly, Monopoly Market, National Income: Definition, Measurement, Distribution. National Income and Economic Welfare.

Course Outcomes:

This course will enable the students to combine practice and theoretical knowledge of business economics. The students will be developing an awareness of the competitiveness of the environment in which the firm operates in different markets. They will also be aware of the different competition to deal with the consumer, cost, and scale of production and maximize customer satisfaction with the highest profit & wealth.

Suggested Reference Books:

1. Dwivedi, D. N. Managerial Economics. Vikas Publishing House.
2. Mehta, P. L. Business Economics. Sultan Chand & Sons.
3. Dewett, K. K. Business Economics. S. Chand Publishing.
4. Aryasri, A. R., & Rao, P. J. P. Managerial Economics and Financial Analysis. McGraw Hill Education.

B.Com Part-I
Semester II
Discipline Specific Core Course (DSCC)
BUSINESS STATISTICS

Unit-I **CREDITS: 06**

Introduction to Business Statistics: Meaning, Definition, Origin and Development, Application of Statistics, Importance and Distrust, Uses in Business, Limitations of Statistics.
Collection of Data: Primary and Secondary Data, Classification, Tabulation, Construction of Frequency Distribution.
Analysis of Uni-variate Data: Measurement of Central Tendency, Measures of Dispersion and Skewness.

Unit II

Analysis of Bivariate Data: (Only Linear):
Correlation Analysis: Meaning, Types, Degree and Interpretation of Coefficient of Correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both Ungrouped and Grouped), Spearman's Rank Difference, Concurrent Deviation, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r^2' Probable Error, Standard Error.
Regression Analysis: Meaning, Utility, Types, Regression Lines, Methods of Creating Regression Lines: Graphic and Algebraic, Regression Coefficient, Application in Business, Standard Error of Estimate.

Unit III

Index Number: Meaning, Types and Uses, Methods of Constructing Price and Quantity Indices (Simple and Weighted), Chain base Index Number, Base Shifting, Splicing and Deflating, Problems in Constructing Index Numbers, Consumer Price Index, Number, Test of Adequacy.
Analysis of Time Series: Meaning, Importance, Cause of Variations in Time Series Data, Components of a Time Series, Decomposition- Additive and Multiplicative Models, Determination of Trend-Moving Average Method and Method of Least Squares, Computation of Seasonal Indices by Simple Average, Moving Average, Ratio to Moving Averageand Link Relative Methods.

Course Outcome:-
Student will be Able to understand:
1. Develop Practical Competition Skills and Problem-Solving Capabilities Utilizing Appropriate Analytical Approaches to given Problem.
2. Able to Independently Calculate Basic Statistical Parameters (Mean, Measures of Dispersion, Correlation Coefficient, Indices etc.).
3. Understand and Appreciate the Need to Solve a Variety of Business- related Problems using a Systematic Approach Involving Accepted Statistical Techniques.

Books Recommended:

1. Yadav, Jain & Mittal: Business Statistics (Malik & Co. Jaipur)
2. Ranga, Gupta, Goyal, Bhatnagar :Business Statistics (Ajmera Book Co. Jaipur)
3. Oswal, Agarwal, Singhvi, Paldecha, Agarwal: Statistics (Ramesh Book Depot Jaipur)
4. Hooda, R.P.: Statistics for Business & Economics (Macmillan, New Delhi)
5. Ya-Lun Chou: Statistical Analysis with Business & Economic Applications (Holt, Rinehart & Winster, New York)
6. Hoel& Lessen: Basic Statistics for Business & Economics (John Wiley and Sons, New York)
7. Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi

B.Com Part-I
Semester II
Discipline Specific Core Course (DSCC) CREDITS: 06
BUSINESS LAW

Unit-I

- The Indian contract Act, 1872 (section 1to 75)
- The Indian contract, Act, 1872 (section 124 to 238)

Unit-II

- Sales of Goods Act, 1930
- Consumer protection Act, 2019

Unit –III

- Negotiable Instruments Act, 1881
- Partnership Act, 1932
- The Limited Liability Partnership Act, 2008

Course outcome:-
After completion of Business Law, the students will be able to demonstrate and understand the legal environment of business, apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology and formulates business related legal and ethical regulations, procedural and substantive laws, court structure etc.

Recommended Books:

1. Mercantile Law: N.D. Kapoor, Sultan Chand & Sons
2. Mercantile Law: M.C. Shukla, Sultan Chand & Sons
3. Business Law: R.L. Nolakha, R.B.D.
4. Business Law: M.C. Kuchhal, Vivek Kuchha, Vikas Publishers
5. Business Law Paperback: Pillai R.S.N., V.Bagavathi

RRBMU, ALWAR

Indian Banking and Financial System

SYLLABUS

Unit-I

Bank-Meaning, Types and Functions of banks, Role of Banks in Economic Development. Credit Creation of Bans. Banking products and Services: Types of Deposits and Retail Loans. Reserve Bank of India: objectives, organizational setup, Functions and Credit Control. Main Provision of Banking Regulations Act, 1949 and Reserve Bank of India Act, 1934. Bankers- Customer relationship: General and Special (Banker's Rights and Obligations) Garnishee order.

Negotiable Instruments – Cheques, Bills, of Exchange, Promissory Note and Demand Draft- Concept, Features, Types and Parties.

Acceptance. Payment and Collection of negotiable Instruments.

Crossing of Cheques, Concepts and types of crossing, Endorsement and presentation of Negotiable Instruments.

Unit-II

Universal and Innovative Banking: Meaning, significance and features.

Channels of Banking: ATM, Internet, Mobile Phone Banking, PoS (Point of Sale), UPI.

E-Payment's mechanism of banks-plastic cards, NEFT. RTGS, IMPS, SWIFT, ECS, payments wallets.

Financial Institutions: An Overview of Development Financial Institutions- IFCI, SIDBI, ICICI, IRCI, IDBI – Objectives, Functions.

Financial Services: Merchant Banking, Mutual Fund, Leasing Hire Purchase. Venture Capital- Meaning, Objectives and Functions.

Introduction to BITCOIN, Block chain and Crypto Currency.

Financial sector reforms in India.

Green Banking.

Unit-III

Indian Financial System: meaning, Functions and its Components, Financial System and Development, Major issues in Indian Financial System.

Financial Market: Meaning, Features and Functions. An Overview of Money Market, Capital Market (Primary and Secondary) and their Financial Instruments, Debt Market- Meaning and Functions and their instruments, Role of SEBI and RBI in regulation of Capital and Money Market.

NPA: Meaning, Causes of NPA, Impact of NPA on banking Sector.

Suggested Readings:

1. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R: "Indian Baning", S. Chand & Company Ltd. New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M.: Financial markes and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon and T.N. Mathur – Banking and Finance, Shivam Book House(P) Ltd., Jaipur (Hindi and English Version)

8. Vashitha, Swami, Gupta: Banking and Finance, Ramesh Book Depot, Jaipur.