BACHELOR OF COMMERCE (B.Com)

SYLLABUS For

1st Year I Semester

(Applicable from 2024-2025)

First Year - Semester I										Total Marks
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits		Theory Marks		Practical Marks		
						External	Internal	External	Internal	
1	BCOM24-101	Financial Accounting	Core	4	-	60	40	-	-	100
2	BCOM24-102	Business Economics (Micro) व्यावसायिक अर्थशास्त्र (सूक्ष्मलक्षी)	Core	4	-	60	40	-	-	100
3	BCOM24-103	Business Mathematics	Core	3	-	60	40	-	-	100
4	BCOM24-104	Marketing (विपणन)	Multi disciplinary	4	-	60	40	-	-	100
5	BCOM24-105	Functional English	AECC	3	-	60	40	-	-	100
6	BCOM24-106	M.S. Office (Practical)	Skill Enhancement	-	2	—	-	-	50	50
7	VAC-109	Gender Perspective (लिंगभाव दृष्टिकोन)	Value Added	2	-	—	50	-	-	50
Total				**22**		**300**	**250**	**-**	**50**	**600**

SEMESTER- I

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: Bachelors of Commerce
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	082	
YEAR	1st year	
SEMESTER	I	
NAME OF COURSE	Financial Accounting	
CATEGORY	Core	
COURSE CODE	BCOM24 - 101	
PAPER NO	1	
MARKING SCHEME	End-Semester (EXT): 60	Continuous evaluation (INT): 40 Total : 100
CREDITS – MARKS	Total: 100	Credits: 4 Passing 40%
	Theory : Yes	Practical: NA
TEACHING HOURS	Theory: 60 hours	Practical: 0

COURSE OBJECTIVES:

- To understand the basic concepts of accounting,
- To explain details about partnership accounting,
- To acquaint with accounting of Non-trading concerns and to identify the basics of tally

COURSE OUTCOME:

- To understand all the basics of double entry book keeping
- To define and explain about partnership
- To calculate different methods of depreciation
- To identify and calculate farm accounting revenues and the profitability.
- To understand the basics of tally and computerized accounting

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Unit-I :- Introduction - Fundamentals of Accounting Introduction to Accounting – Classifications of Accounts Accounting Principles, Conventions and Concepts Double entry system Rules of debit s and credit Accounting Equation Recording of Transactions – Journal, Ledger, Trial Balance Final accounts of Non-Corporate entities -Capital and Revenue items, Principles of preparing Trading and Profit and Loss Account, Balance sheet Meaning, definitions, Scope and need of Accounting (rules of Accounts) Branches of development of accounting.	07	07	No	10	05
2	Unit-II: - Piecemeal Distribution of partnership firm. Surplus capital method.	15	15	No	05	20
3	Unit-III: - Depreciation Meaning, need. Method Journal Entry, Ledger	15	15	No	08	15
4	Unit-IV: - Farm Accounting. Introduction. Books of Accounts to be maintained for farm accounting. Preparation of Revenue Accounts & finding out profit or loss on various sections. Crop Accounts, Live Stock Accounts, Dairy Accounts, Poultry Accounts	15	15	No	08	15
5	Unit-V: - Tally and Computerized Accounting. Accounting in Computerized Environment Introduction Advantages of Computerized Accounting Features of Computerized accounting system Difference between manual accounting & computerized accounting packages features. Introduction of Tally 7.2, objective, use	08	08	No	09	05
Total Hours					40	60

NAME OF THE PROGRAM: BACHELORS OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**I**	
NAME OF COURSE	**Business Economics (Micro)**	
CATEGORY	**Core**	
COURSE CODE	**BCOM24-102**	
PAPER NO	**2**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**
CREDITS – MARKS	**Total: 100 Credits : 4 Passing: 40 %**	
	Theory : Yes	**Practical :-NA**
TEACHING HOURS	**Theory: 60 hours**	**Practical: 0**

COURSE OBJECTIVES:

- To impart the knowledge of basic business economics.
- To know the theory of demand and supply.
- To enable the students to know the various factors of production.

COURSE OUTCOME:

- **Understanding Economic Principles**: Students will understand the basics of microeconomics, including its importance, limitations, and the distinction between micro and macroeconomics.
- **Demand and Elasticity Analysis**: Students will analyze demand, apply the law of demand, and measure various types of elasticity in economic contexts.
- **Production and Cost Analysis**: Students will evaluate the production function, the law of variable proportion, and various cost concepts, including opportunity cost.
- **Market Structure and Competition**: Students will examine different market structures and determine price and output under conditions of perfect competition, monopoly, monopolistic competition, and oligopoly.
- **Factor Pricing and Income Distribution**: Students will explore factor pricing theories, including marginal productivity theory, and understand rent, wages, and profit theories.
- **Application of Economic Theories**: Students will apply economic theories to analyze real-world scenarios in market behaviour, cost structures, and factor pricing.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weight age	
					INT (continuous evaluation)	EXT (end-sem)
1	Micro economics, Meaning, Importance & Limitations Difference between micro & macro economics. Basic problems of an economy. Market Mechanism: - Functions & limitations.	10	10	NA	7	10
2	Demand Analysis: - Concept & meaning of demand. Law of demand, changes in demand. Elasticity of demand-concept, price, income , cross elasticity of demand, Determinants of elasticity of demand, measurement of price, income and cross elasticity of demand, Total revenue, Average revenue, Marginal revenue.	10	10	NA	10	10
3	The Production Function – Introduction, Concept of Production. Law of variable proportion, Three phases of Law of Returns to scale & Three phases Economics of Large Scale Production, Internal & external economies & diseconomies of Large scale production.	10	10	NA	8	10
4	Cost Concepts: - Introduction, Types of costs – Fixed, Variable, average, marginal and total cost, Short run cost & long run cost. Opportunity cost. – Application of opportunity cost A firm's Short un & Long run average cost curve	08	08	NA	5	10
5	Market Structure: - Introduction ,Definition, classification, Perfect competitive market, Perfect competition –characteristics, conditions of equilibrium, equilibrium of firm & Industry short run & long run supply curve, Price &output determination. Monopoly – characteristics, types, equilibrium of monopoly firm, price Discrimination, price & output determination – short run / Long run period. Monopolistic competition – characteristics, price & output determination- Short run & Long run under Monopolistic competition, Meaning - Oligopoly – Features of oligopoly market - Duopoly – Meaning and Features of Duopoly market	12	12	NA	5	10
6	Factor pricing: - Introduction, features of factor pricing: Marginal productivity & Theory of distribution, Rent – Ricardian & Modern Theory of rent; Quasi rent. Wages- Real & Money wages, collective bargaining & trade union Introduction, Gross & Net Interest., Lon able Fund Theory. Profit – Meaning, Theories of profit – Risk & uncertainty theory, Dynamic Theory, Innovation Theory.	10	10	NA	5	10
Total Hours					40	60

NAME OF THE PROGRAM: BACHELOR OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**		
YEAR	**1st Year**		
SEMESTER	**I Semester**		
NAME OF COURSE	**Business Mathematics**		
CATEGORY	**Core**		
COURSE CODE	**BCOM24-103**		
PAPER NO	**3**		
MARKING SCHEME	**End-Semester(EXT):60**	**Continuous evaluation(INT):40 Total : 100**	
CREDITS–MARKS	**Total: 100**	**Credits: 3**	**Passing: 40%**
	Theory: Yes	**Practical :No**	
TEACHING HOURS	**Theory: 45 hours**	**Practical: 0**	

COURSE OBJECTIVE:

- To improve the mathematical abilities of the students.
- To develop the calculating skills required for solving numerical problems.
- To help students understand various related concepts effectively.
- To enhance analytical thinking and problem-solving skills.

COURSE OUT COMES:_ After completion of the course, student will be able to:

- CO 1: Understand the basic concepts of business mathematics.
- CO2: Interpretandsolvereal-lifebusinessproblemusingsuchconceptsasdifferentiation.
- CO 3: Understand concepts such as Ratio Proportion and Percentage
- CO4: Understand various mathematical concepts useful in day-to-day scenario.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching - learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Introduction to Business Mathematics**: Definition and Scope of Business Mathematics, Importance and Application in Business.	03	03	NA	04	06
2	**Percentage:** Meaning, practical use and computation of percentages.	07	07	NA	06	09
3	**Ratio, Proportion and Variation:** Inverse ratio, continued ratio. Direct proportion and inverse proportion. Application to partnership.	07	07	NA	06	09
4	**Profit and Loss:** Problems involving cost price selling price, market price trade discount and cash discount.	07	07	NA	06	09
5	**Commission and Brokerage:** Rate of commission, types of commission agents, problems.	07	07	NA	06	09
6	**Simple and Compound Interest:** Concept of principal rate of interest, period and amount by simple and compound interest. Calculation of compound interest when compounded quarterly half yearly and annually.	07	07	NA	06	09
7	**Simple Annuity:** Simple Annuity (time span) status of annuity, Certain annuity, Annuity Contingent, Perpetual annuity. Amount of annuity, Present value of annuity. Annuity due and immediate annuity.	07	07	NA	06	09
Total		**45**			**40**	**60**

NAME OF THE PROGRAM: BACHELOR OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**I**	
NAME OF COURSE	**Marketing**	
CATEGORY	**Multi Disciplinary**	
COURSE CODE	**BCOM24 - 104**	
PAPER NO	**4**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**
CREDITS – MARKS	**Total: 100 Credits: 4 Passing 40 %**	
	Theory : Yes	**Practical: NA**
TEACHING HOURS	**Theory: 60 hours**	**Practical: No**

COURSE OBJECTIVES:

1. To enable students to know the concepts of Market & Marketing.
2. To understand 4 P's of Marketing mix in detail.
3. To understand the recent trends in Marketing.

COURSE OUTCOMES:

- To understand concept of Market, Marketing.
- To understand Classifications of Marketing.
- To understand 4P's of Marketing Mix.
- To know the explanation of Market Mix, Product Mix.
- To know the recent trends in marketing.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teachin g-	Theory	Practical	Marks Weightage	
		learning hours per unit			INT (continuous evaluation)	EXT (end-sem)
1	Introduction to Marketing: Meaning & Definition: - Market, Marketing. Functions of Marketing: - Buying; Assembling; Selling, Warehousing; Transport; Standardization; grading; Packaging; Labeling; Risk Bearing Insurance; Finance; Market Research. Branding- features, Methods, Packaging	18	18	NA	13	15
2	Product Mix: Meaning; Definition; Elements of Marketing Mix. 2.2 Product – Concept; Definition, Characteristics – Implicit, Explicit Product Life Cycle. Product Differentiation; Product Positioning. Development of a New Product.	10	10	NA	06	10
3	Price Mix: Concept & Definition of Price. Elements of Price Mix. Importance of Pricing. Pricing Methods: - Cost oriented pricing strategy. Demand oriented pricing. Competition oriented pricing.	10	10	NA	06	10
4	Place Mix: Meaning & Concept of Place Mix. Types of Intermediaries / Middlemen. Merchant Middlemen. Wholesalers. 2. Retailers: - Small scale retailers and Large scale retailers. Mail order house. Super market. 5. Consumer Co-operative. Agent Middlemen. Types of Channels.	08	08	NA	06	10
5	Promotion Mix: Meaning of promotion mix. Elements of promotion mix. Factors influencing promotion mix. Sales promotion techniques & methods. Premiums. Contests. Price deals. Other sales promotion technique.	09	09	NA	06	10
6	Recent trends in marketing: Rural marketing. Services Marketing.	05	05	NA	03	05
	Total	**60**	**60**	**NA**	**40**	**60**

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YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**	
YEAR	**1st Year**	
SEMESTER	**I**	
NAME OF COURSE	**Functional English**	
CATEGORY	**AECC**	
COURSE CODE	**BCOM24-105**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**
CREDITS – MARKS	**Total: 100 Marks Credits: 3 Passing Percentage: 40%**	
	Theory :Yes	**Practical :-NA**
TEACHING HOURS	**Theory: 45 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- To enhance the communication skills in English.
- To acquaint the students with basic conversational and writing skills in English.
- To develop the reading habit among the students.

COURSE OUTCOME: At the end of this course students will have:

- Ability to analyze the usage of English words in different contexts and acquire considerable flair in using broad range of vocabulary.
- Ability to upgrade comprehension of technical and academic articles and recognize writings as a process rather than a product.
- Ability to identify common errors in various parts of English and give effective Expression in oral and written communication.
- Ability to analyze various grammatical units of English

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Reading Skills and Grammar:** Skimming the text for identifying the general theme. Scanning the text to locate specific details. Comprehension passages for practice	08	08	N/A	10	10
2	**Conversational Skills:** Introducing yourself and Introducing Others. Joining and leaving a conversation. Requesting & dealing invitations. Asking for info., suggesting. Agreeing, partly agreeing and disagreeing	07	07	N/A	10	10
3	**Writing Skills:** Agendas, Minutes, Reports, Letters, Curriculum Vitae, Essay and Dialogue	06	06	N/A	05	25
4	**Grammar:** Parts of Speech, Active-Passive Voice, Tenses, Modal Auxiliaries	24	24	N/A	15	15
Total Hours - 45			**45**	**N/A**	**40**	**60**

PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

PROGRAM CODE	**082**		
YEAR	**1st year**		
SEMESTER	**I**		
NAME OF COURSE	**MS Office Tools**		
CATEGORY	**Skill Enhancement**		
COURSE CODE	**BCOM 24 - 106**		
PAPER NO	**6**		
MARKING SCHEME	**End-Semester (EXT): 00**	**Continuous evaluation (INT): 50 Total : 50**	
CREDITS– MARKS	**Total: 50**	**Credits: 2**	**Passing: 40%**
	Theory : No	**Practical: Yes**	
TEACHING HOURS	**Theory: No**	**Practical: 60 hours**	

COURSEOBJECTIVES:

1. Develop proficiency in Microsoft Word for creating and formatting business documents, reports, and letters.
2. Acquire practical skills in Microsoft Excel for data management, analysis, and basic financial modelling.
3. Master Microsoft PowerPoint for creating engaging and impactful presentations to convey business ideas effectively.
4. Apply the knowledge gained to enhance productivity, communication, and problem-solving in various business scenarios.

COURSE OUTCOMES:

After completion of the course, students will be able to:

1. Gain proficiency in creating, editing, and formatting documents efficiently.
2. Gain competency in managing data through filtering, validation, and data protection.
3. Create, edit, and format spreadsheets with formulas and functions.
4. Design presentations through PowerPoint tools and deliver them confidently and professionally

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-	Theory	Practical	Marks Weightage	
		learning hours per unit			INT (continuous evaluation)	EXT (end-sem)
1	Introduction to MS Office Suite: Overview of MS Office tools (Word, Excel, PowerPoint).Understanding the user interface and common features.	06	-	06	-	-
2	Microsoft Word: Creating, saving, and opening documents, Formatting text and paragraphs, Working with tables and lists, Inserting images and shapes, Headers, footers, and page numbering, Using templates and themes, Mail merge and basic automation	18	-	18	20	-
3	Microsoft Excel: Introduction to spreadsheets and cells, Entering and formatting data, Basic formulas and functions (e.g., SUM, AVERAGE, COUNT), Working with charts and graphs, Sorting and filtering data, Data validation and protection, Introduction to pivot tables	20	-	20	20	-
4	Microsoft PowerPoint: Creating and editing slides, Applying themes and slide layouts, Inserting images, videos, and multimedia, Slide transitions and animations, Tips for effective presentations	16	-	16	10	-
	Total	**60**	**--**	**60**	**50**	**-**

NAME OF THE PROGRAM: BACHELORS OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

PROGRAM CODE	082		
YEAR	1st year		
SEMESTER	I		
NAME OF COURSE	Gender Perspective		
COURSE CODE	VAC-109		
CATEGORY	Value Added		
PAPER NO	7		
MARKING SCHEME	End-Semester (EXT): 00	Continuous evaluation (INT): 50 Total : 50	
CREDITS– MARKS	Total: 50	Credits: 2	Passing: 40%
	Theory : Yes	Practical: No	
TEACHING HOURS	Theory: 30 hours	Practical: 0	

COURSE OBJECTIVES:

- By the end of the course, students will be able to:
- Understand key concepts related to gender, work, labour, discrimination, and violence in society.
- Analyze traditional and contemporary gender roles and how they shape work participation, opportunities, and inequalities.
- Examine gender issues in the labour market, including undervaluation of women's work, in formalization, globalization, and workplace harassment.
- Promote gender sensitivity, equality, and respect by engaging in reflective activities, discussions, and case-based learning.

COURSE OUTCOMES (CO)

- After completing this course, the learner will be able to:
- Explain concepts such as gender roles, unpaid work, labour participation, and workplace discrimination.
- Identify and critically evaluate the gender gaps in work, wages, participation, and opportunities in different sectors.
- Apply gender-sensitive perspectives to real-life situations and demonstrate awareness of legal frameworks such as Vishakha Guidelines, POSH Act, and Domestic Violence Act

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-	Theory	Practical	Marks Weightage	
		learning hours per unit			INT (continuous evaluation)	EXT (end-sem)
1	Gendering Work – Traditional & Contemporary Discourses; Productive, Reproductive & Unpaid Work; Measurement of Work; Gender Gaps in Labour Force Participation; Gender Discrimination, Violence & Vulnerability at Workplace	15	15	-	20	-
2	Gender Issues in Work & Labour Market – Enumeration of Women's Work; Undervaluation of Women's Work; Decent Work; Globalization & Women's Employment; Feminization of Labour; Informalization; Sexual Harassment (Vishakha Guidelines); Sex Work; Glass Ceiling; Double Burden	10	10	-	15	-
3	Gender-Based Violence – Meaning of GBV; Categories; Magnitude (NCRB Data); Forms of Violence – Rape, Molestation, Dowry Deaths, Domestic Violence, Trafficking, Acid Attacks, Honour Crimes, Female Foeticide; Vulnerability & Marginalisation	05	05	-	15	-
		30	**30**		**50**	**-**