

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Environmental Science & Sustainability
Category	Ability Enhancement Course
Compulsory/ Optional	Compulsory
Paper Code	B.Com -101
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations.
CO3	Students will be able to demonstrate the use of basic and advanced business writing skills and to produce clear and concise written business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

CO PO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	-	3	1	2
CO1b	2	-	3	-	1
CO2	3	3	3	3	2
CO3	2	3	3	3	3
CO4	3	2	3	3	3

Course Content:

Unit -1	Study of Environment and Ecology Defining Environment and Ecology. Ecosystem - Components, structure and function, energy flow, food, chain, food web Ecological pyramids and types.
Unit 2	Bio-diversity and its Protection

	Introduction- Genetic, species and ecosystem diversity. Value of bio-diversity. India as a nation of mega bio-diversity center, bio-diversity at national and local levels.
Unit 3	Sustainable Development Principles of Sustainability: Sustainable development goals (SDGs). Sustainable Agriculture and Food Systems: Organic farming, permaculture, and agroforestry. Food security and sustainable diets. Sustainable Urban Development: Green buildings and sustainable cities
Unit 4	Student need to conduct the experiment(s) on water quality testing or air pollution monitoring, or soil composition analysis .
Unit 5	Student need to shoot Short films or animations about environmental conservation and sustainability.

Suggested Readings:

1. Benny Joseph, "Environmental Science and Engineering", Tata McGraw-Hill, New Delhi, 2016.
2. Environment Impact Assessment Guidelines, Notification of Government of India, 2006.
3. Erach Bharucha "Textbook of Environmental Studies for Undergraduate Courses" Orient Blackswan Pvt. Ltd. 2013. Andy Jones, Michel Pimbert and Janice Jiggins, 2011. Virtuous Circles: Values, Systems, Sustainability. IIED and IUCN CEESP, London.
4. Cunningham, W.P. Cooper, T.H. Gorhani, 'Environmental Encyclopedia', Jaico Publ., House, Mumbai, 2001.
5. Essentials of Entrepreneurship and Small Business Management (Sled): Thomas W. Zimmerer, and Norman M. Scarborough. PHI
7. Entrepreneurship: Strategies and Resources, 3/E: Marc Dollinger: Prentice Hall
8. Bringing New Technology to Market- Kathleen R. Allen, Prentice Hall
Entrepreneurship in Action, 2/E - Mary Coulter; Prentice Hall

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Principles Of Micro Economics And Its Application
Category	Minor
Compulsory/ Optional	Compulsory
Paper Code	B.Com -102
Maximum Marks	100
Internal/ External	40/60

CO1a	Describe scarcity, choice, opportunity cost, and economic systems.
CO1b	Explain consumer theory, including budget constraints, utility, and the demand curve.
CO2	Apply demand and supply laws to analyze market changes and calculate price elasticity.
CO3	Analyze production functions and cost structures in the short and long run.
CO4	Evaluate and compare price and output in different market structures.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	2	1	2	3
CO1b	1	2	2	3	2
CO2	1	3	3	2	1
CO3	2	3	3	2	1
CO4	1	3	3	2	2

Course Content:

Unit -1	Introduction Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems. Consumer Theory Budget constraint, concept of utility (cardinal & ordinal), diminishing marginal utility, Diamond-water paradox, income and substitution effects; Consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint.
Unit 2	Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, Consumer Surplus law

	of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium. Elasticity: price elasticity of demand, price elasticity of Supply, (Expenditure Method and Arc Method)
Unit 3	Production and Costs Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso- quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long run Costs; Relation between Total, Average and Marginal cost.
Unit 4	Types of Market Structure– Features, Price & Output Determination in Perfect competition, Features, Price & Output Determination Monopoly.
Unit 5	Types of Market Structure- Features, Price & Output Determination in Monopolistic, Difference Between Monopoly & Monopolistic Market, Oligopoly, Kinked Demand Curve

Suggested Readings:

1. Principles of Microeconomics by N. Gregory Mankiw (latest edition)
2. Microeconomics in Context by Laura Tyson and Wendy Carlin (latest edition)
3. Microeconomic Theory: Basic Principles and Extensions by Walter Nicholson (latest edition)
4. The Theory of Industrial Organization by Jean Tirole (latest edition)
5. Industrial Organization: Theory and Applications by Luis M. Cabral (latest edition)
6. MIT OpenCourseware Microeconomics: <https://ocw.mit.edu/courses/14-01-principles-of-microeconomics-fall-2018/>

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	English and Business Communication
Category	General Elective
Compulsory/ Optional	Compulsory
Paper Code	B.Com -103
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations.
CO3	Students will be able to demonstrate the use of basic and advanced business writing skills and to produce clear and concise written business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

CO PO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	-	3	1	2
CO1b	2	-	3	-	1
CO2	3	3	3	3	2
CO3	2	3	3	3	3
CO4	3	2	3	3	3

Course Content:

Unit - 1	Review of English Grammar, Vocabulary Building (Synonyms, Antonyms, Homonyms, Idioms, Proverbs, One word substitution), Paragraph Writing, Precis Writing, Report Writing
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Unit 2	Where the Mind is without fear by R.N. Tagore, Life by Sarojini Naidu, Our Trees Still grow in Dehra by Ruskin Bond, The Bird with the Golden Wings by Sudha Murthy
Unit 3	Communication,- Definition and Process of Communication, Essentials of Effective Communication, Barriers to Communication & Role of Communication in Organizational Effectiveness, Non-Verbal Communication: Meaning, Types and Importance, Listening, Difference between Listening and Hearing
Unit 4	Business Correspondence, Essentials of Effective Business Correspondence, Structure of Business Letter, Types of Business Letter: Enquiry, Reply, Orders, Complaints, and Circular Letter, Writing Emails, Drafting of Notices, Agendas, Minutes, Job Application Letters, Preparation of a Curriculum Vitae (CV) and Resume, their difference and usage.
Unit 5	Business Correspondence, Essentials of Effective Business Correspondence, Structure of Business Letter, Types of Business Letter: Enquiry, Reply, Orders, Complaints, and Circular Letter, Writing Emails, Drafting of Notices, Agendas, Minutes, Job Application Letters, Preparation of a Curriculum Vitae (CV) and Resume, their difference and usage.

Suggested Readings:

1. Chaturvedi, P.D, Mukesh. The Art and Science of Business Communication. 4th ed. 2017, Pearson, India
2. Higgins, Jessica. 10 Skills for Effective Business Communication. Foreword by Ben Way 2021. Embassy Books, India.
3. Kumar, Sanjay & Pushp Lata. Communication Skills. 2nd ed. 2015. Oxford University Press, India
4. Swan, Michael. Practical English Usage 4th Ed, 2016. Oxford University Press, India.
5. Wren and Martin. High School English Grammar & Composition. Revised by NDV Prasada Rao. Regular Edition, S. Chand Publishing. India.

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Financial Accounting
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com -104
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Develop an understanding of key terminology, concept of double entry system and accounting principles.
CO1b	Apply the knowledge for the preparation of trial balance & final accounts
CO2	Illustrate and analysis of various accounting methods for branches and department.
CO3	Assess the various conditions of maintaining accounts of royalty and hire purchase system.
CO4	Familiarize with the concept and salient features of Indian Accounting Standards and International Financial Reporting Standards.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	3	2	2	3
CO1b	3	2	3	2	-
CO2	2	2	2	2	2
CO3	2	3	3	2	3
CO4	2	2	2	—	1

Course Content:

Unit 1	Definition and need of Accounting, Concept of double entry system, Accounting Concepts, Conventions and Principles (GAAP), Accounting Cycle. Journal: Rules of Debit and Credit (Traditional and Modern), Compound Journal Entries, Opening Entries and Closing Entries. Ledger: Preparation of Ledger, Difference between journal and Ledger, Rules regarding Posting.
Unit 2	Trial Balance Meaning, Importance, and Types of Trial Balance, preparation of Trial Balance. Final Accounts (Trading & P&L Account and Balance sheet) with Adjustments.

Unit 3	Branch Accounts: Meaning and Definition of Branch Accounts, Types of Branch, Dependent Branch, Debtors System, Stock and Debtors system, Wholesale Branch. Foreign Branch. Departmental Account: Meaning and Definition, Need, Calculation of net profit of various departments and allocation of expenses using suitable base, preparation of common balance sheet and treatment of unrealized profit, Interdepartmental transaction
Unit 4	Royalty Accounts: Meaning and Definition, Short working, Minimum Rent, Short Working Recouped, Strikes, Lock-Outs, Accounting for Royalty (Including Sub-Lease). Hire-Purchase System: Meaning of hire-purchase contract, Legal provisions regarding hire purchase contract, Accounting records for goods of substantial sale values, After-sales service
Unit 5	Indian Accounting Standards (Ind-AS): Concept, benefits, procedure for issuing Ind-AS in india, Salient features of Ind-AS issued by ICAI International Financial Reporting Standards (IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

Suggested Readings:

1. Jain, S.P. and Narang, k.L. 2016. *Financial accounting*. 10th ed. Kalyani publishers, New Delhi.
2. Elliott, B. and Elliott, J., 2017. *Financial Accounting And Reporting*. 18th ed. London: Pearson Education Limited.
3. Kemp, R. and Waybright, J., 2019. *Financial Accounting*. 5th ed. University of Virginia: Pearson Education Limited.
4. Gupta, A., 2016. *Financial Accounting for Management*. 5th ed. Pearson Education India.
5. Grewal, T.S. and Gupta, S.C., 2016. *Introduction to accountancy*. S. Chand and Co., New Delhi.
6. Tulsian, P. C., 2002. *Financial Accounting*. Tata Mcgraw Hil., New Delhi.
7. Paul D. Kimmel , Jerry J. Weygandt, et al., 2014. *Editions for Financial Accounting: Tools for Business Decision Making*. 7th ed. John Wiley & Sons., Canada.
8. Gupta, R. L., and Radhaswamy, M., 2004. *Advanced Financial Accounting*. S. Chand and Co., New Delhi.
9. Mukherjee, A., & Hanif, M., 2007. *Modern Accounting Vol. II*. New Delhi: Tata McGraw Hill Publishing Company.

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Business Law
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com -105
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Understand the meaning and essentials of contract and the different ways of performance and remedies available in case of breach of contract
CO1b	Learn about Indemnity Guarantee and Bailment also learn about the creation and termination of the contract of agency
CO2	Generate awareness of law related to sales of goods and the unpaid seller and rights, Duties of Buyer and Seller
CO3	Develop the approach towards partnership firm and how to dissolved a firm and Limited liability Partnership
CO4	Understand and analyze the different provision related to negotiable instruments, Dishonor of Cheque and Company formation and management

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	2	1	1	3
CO1b	3	2	1	2	3
CO2	2	1	2	2	2
CO3	2	1	-	-	2
CO4	3	-	2	1	-

Course Content:

Unit -1	The Indian Contract Act, 1872: General Principles of Contract a) Contract - meaning, characteristics and kinds, b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, c) Void agreements,
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	d) Discharge of a contract - modes of discharge, breach and remedies against breach of contract, e) Contingent contracts, t) Quasi - contracts
Unit 2	The Indian Contract Act, 1872: Specific Contracts a) Contract of Indemnity and Guarantee b) Contract of Pledge c) Contract of Bailment c) Contract of Agency
Unit 3	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 4	Partnership Laws A The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms 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 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration Partners and their Relationship
Unit 5	The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments b) Promissory Note, Bill of Exchange, Cheque c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Negotiation: Types of Endorsements e) Crossing of Cheque f) Bouncing of Cheque The Companies Act, 2013 a) Definition and Characteristics of a Company



	b) Types of Companies: Public, Private, Government Companies, etc. c) Formation of a Company: Incorporation, Memorandum, and Articles of Association d) Management and Administration: Directors, Meetings, Resolutions e) Winding Up of a Company
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Suggested Readings:

1. Kapoor, N.D. "Elements of Mercantile Law"
2. Singh, Avtar. "Business Law"
3. Kuchhal, M.C. "Business Law"
4. Gulshan, S.S. "Business Law"

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Business Mathematics
Category	Minor
Compulsory/ Optional	Compulsory
Paper Code	B.Com -106
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Understand the concept of matrix & determinant and apply Cramer's rules to solve system of linear equations.
CO1b	Calculate ratio, proportion, percentage, profit & loss and average.
CO2	Discuss and solve practical problem involving the concepts of Simple Interest, Compound Interest, Commission, Discount and Brokerage.
CO3	Understand the concept of function & its types and apply various methods to solve system of linear equations.
CO4	Understand the basic concept of differential calculus and its application in business.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	-	1	2	1	1
CO1b	3	1	3	1	2
CO2	3	2	3	1	2
CO3	2	2	2	1	2
CO4	2	2	2	1	2

Course Content:

Unit -1	Matrices and Determinants: Definition, Types of Matrices. Addition, Subtraction, Multiplication, Transpose, Determinants and Inverse of Matrices, Solution of simultaneous Linear Equations by using Cramer's Rule.
Unit 2	Basic Mathematics-I: Ratio, Proportion, Percentage, Profit & Loss and Average.
Unit 3	Basic Mathematics-II: Simple Interest, Compound Interest, Commission, Brokerage and Discount.
Unit 4	Functions: Functions, Types of Functions, Linear Equations in Two variables, Solution of Linear Equations, Simultaneous Equations- Meaning, Characteristic



	Types and Calculations, Solutions of Simultaneous Equations, Quadratic Equations, Solution of Quadratic Equations-Factorization Method and Quadratic Formula.
Unit 5	Calculus: Introduction, Differentiation of functions of single variable(excluding trigonometric function), and Maxima and minima , Break even analysis

Suggested Readings:

1. Singh, J.K. (2017). Business Mathematics. *Himalaya Publishing House*.
2. Shukla, S.M. (2018). Business Mathematics. Sahitya Bhawan Publication.
3. Budnick, P. (2010). Applied Mathematics for Business, Economics and the Social Sciences. McGraw Hill Publishing Co.
4. Sancheti, D.C. & Kapoor, V.K. (2019). Business Mathematics. Sultan Chand & Sons.
5. Chaturvedi P. & Rohida, H. (2020). Business Mathematics, KedarNath and Ram Nath, Meerut.

Reference Reading

1. Anthony, M. & Biggs N. (1996). Mathematics for Economics and Finance. Cambridge University Press.
2. Mizrahi & John Sullivan. (1993). Mathematics for Business and Social Sciences. Wiley and Sons.
3. Allen R. G. D. (1974). Business Mathematics. MacMillan, New Delhi.
4. Sharma, J.K. (2014). Business Mathematics. ANE Books Pvt. Ltd., New Delhi.

**B.Com: Semester I**

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	MS Office
Category	General Elective
Compulsory/ Optional	Compulsory
Paper Code	B.Com -107
Maximum Marks	100
Internal/ External	40/60

Course outcomes

CO1a:	Understand computer basics fundamentals to familiar with computer and its parts.
CO1b:	Working with ms word , various menus and formatting structures along with special features.
CO2:	Hands on ms excel spread sheet including various formatting techniques.
CO3:	Working with ms excel functions and formulas and statistical functions.
CO4:	Hands on ms power point presentation slide with its features.

CO/PO Matrix

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	3	3	3	3
CO1b	3	2	2	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	2

Course Content:

Unit -1	Introduction to MS office Computer Basic, Creating Folder, Paint Directories, input units, Output unit, Central Processing Units, What is hard ware, what is Soft ware, Windows short cut keys.
Unit 2	MS Word New, Open, Close, Save, Save As Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, Change the Text Case, Line spacing, Paragraph spacing, Shading text and paragraph, Working with Tabs and Indents. Header and Footer: Inserting custom Header and Footer, Inserting objects in the header and footer, Add section break to a document. : Working with bullets and numbered lists. Tables and Mail merge.
Unit 3	MS Excel

	Introduction to Excel interface, Understanding rows and columns, Naming Cells, Working with excel workbook and sheets, Formatting excel work book: New, Open, Close, Save, Save As Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, Wrap text, Merge and Centre, Currency, Accounting and other formats, Modifying Columns, Rows & Cells. Sort and Filter Data with Excel: Sort and filtering data Using number filter, Text filter, Custom filtering, Removing filters from columns, Conditional formatting.
Unit 4	MS Excel Functions and Formulas Lookup and reference functions-VLookup, HLookup, Index, Match, Address, Offset. Logical Functions- If/Else, True, False, AND, OR, NOT. Data Base functions- Dget, Dmax/min, Dproduct, Dsum, Dvar, Dvarp. Date and Time functions- Date, Day, Day360, Seconds, Minutes, Hours, Now, Today, Month, Year. Math and Trig functions- Round, Rand, Int, LCM, Mod, Even, Sum, Sumif, Sumifs. Statistical functions- Average, Averagea, Averageif, Count, CountA, Countblank, Countif, Forecast, Max, MaxA, Min, MinA, Avedev.
Unit 5	MS Power Point Inserting new slide, changing layout of slides, Duplicating slides, Copying and pasting slide, Applying themes to the slide layout, changing theme color, Slide background, Formatting slide background, and Using slide views. Master slide and its usages, Shapes, Clipart and Picture, Word Art, Smart Art Change the Order of Objects, Inserting slide header and footer, Inserting Text boxes, Inserting shapes, using quick styles, Inserting Word art, Inserting symbols, Inserting Chart.

Suggested Readings:

1. Microsoft Office 2003: The Complete Reference, Jennifer, Guy Hart-Davis, Curt Simmons, Jennifer Ackerman Kettel, McGraw-Hill Osborne Media.
2. Analyzing Business Data With Excel, Forecasting, Statistics, and Data Management, Shroff/O'Reilly.
3. MICROSOFT OFFICE 365 ALL-IN-ONE FOR BEGINNERS & POWER USERS: The Concise Microsoft Office 365, by Tech Demystified.
4. Mastering Financial Mathematics In Microsoft Excel: A Practical Guide for Business Calculations, Alastair L. Day, PHI.