

## New Syllabus - B.Com I Semester 2015-16 (Compulsory Subjects)

### Financial Accounting

UNIT - I	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.
UNIT - II	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.
UNIT - III	Royalty Accounts, Insolvency Accounts.
UNIT - IV	Partnership Accounts - Adjustments and Guarantee, Admission of Partner, Retirement and Death of Partner.
UNIT - V	Partnership Accounts- Dissolution, Insolvency, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.

### Business Law

UNIT - I	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
UNIT - II	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
UNIT - III	Limited Liabilities Partnership Act, 2008, Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
UNIT - IV	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Machinery.
UNIT - V	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.

### uSfrd ewY; vkSj Hkk"kk (Moral Values & Language)

UNIT - I	uSfrd ewY; & 1- uSfrd ewY; ifjp; ,oa oxhZdj.k & MkW- 'kf'k jk; 2- vkpj.k dh IH;rk & ljdkj iw.kZ flag
UNIT - II	fgUnh Hkk"kk & 1- Lora=rk iqdkjrh ¼dfork½ & t;'kadj izlkn] 2- tkx rq>dks nwj tkuk ¼dfork½ & egknsok oekZ 3- mRlkg ¼fuca/k½ & jkepUnz 'kqDy 4- f'kjh" k ds Qwy ¼yfy fuca/k½ & gtkjh izlkn fjosnh 5- okD; lajpuk vkSj v'kqf);kj ¼ladfy½
UNIT - III	fgUnh Hkk"kk & 1- ued dk nkjksxk ¼dgkuh½ & izsepUnz] 2- gkj dh thr ¼dgkuh½ & lqn'kZu 3- Hkxoku cq) ¼fuca/k½ & Lokeh foosdkuan 4- yksdra= ,d /keZ gSa ¼fuca/k½ & loZiYyh jk/kkd` ".ku 5- lk;kZ;okph & foykse 'kCn] ,dkFkhZ&vusdkFkhZ 'kCn] 'kCn;qXe ¼ladfy½
UNIT - IV	<b>English Language</b> 1. John Keats : Ode to a Nightingale 2. Rabindra Nath Tagore : Where the Mind is Without Fear 3. Rajgopalachari : Preface to the Mahabharata 4. J.L. Nehru : Tryst with Destiny
UNIT - V	<b>English Language</b> Comprehension/ Unseen Passage Composition and Paragraph writing (Based on the expansion of an idea) <b>Basic language skills</b> : vocabulary, synonyms, antonyms, word formation, prefixes, suffixes, confusing words, misused words, similar words with different meanings. proverbs <b>Basic language skills</b> : Grammer and Usage, Tenses, Prepositions, determiners, countable/ uncountable nouns, verbs, articles and adverbs.

### Entrepreneurship Development

UNIT - I	Entrepreneurship - Definition, Characteristics and importance, Types and functions of an Entrepreneur, merits of a good entrepreneur/motivational factors of entrepreneurship.
UNIT - II	(a) Motivation to achieve targets and establishment of ideas, setting targets and facing challenges. Resolving problems and creativity sequenced and guiding capacity, Development of self confidence. (b) Communication skills, capacity to influence, leadership.

UNIT – III	Project Report – Evaluation of selected process. Detailed project report – Preparation of main part of project report pointing out necessary and viability. (b) Selecting the form of organization – meaning and committees, elements affecting selection of a form of an organization. (c) Economic management – Role of banks and financial institutions, banking financial plans, working capital – evaluation and management, keeping of accounts.
UNIT – IV	Production management – Methods of purchase, management of movable assets / goods. Quality management. Employee management. Packing (b) Marketing management – Sales and the art of selling, understanding the market and market policy. Consumer management, time management.
UNIT – V	(a) Role of regulatory institutions-district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation (b) Role of development organization, khadi & villages commission/Board, MP Finance corporation, scheduled banks, MP Women's economics development corporation. (c) Self-employment-oriented schemes, Prime minister's employment schemes, Golden jubilee urban environment scheme, Rani durgavati self-employment scheme, Pt. Deendayal self-employment scheme (d) Various grant schemes – cost-of-capital grant, interest grant, exemption from entry tax, project report, reimbursement grant etc (e) Special incentives for women entrepreneurs, prospects & possibilities (f) Schemes of MP Tribal Finance Development Corporation, schemes of MR Antyavasai Corporation, schemes of MR Backward Class and Minorities Finance Development Corporation.

## Syllabus - B.Com I Semester (Plain)

### Micro Economics

UNIT – I	Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
UNIT – II	Law of Demand- Meaning and Definition, Characteristics, Types of demand, Exceptions of Law of Demand.
UNIT – III	Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, Production Function (with One and Two Variables), Economies - Internal and External.
UNIT – IV	Factors of Production- Land, Labour, Capital, Organization and Enterprise. Division of labour and Efficiency of labour.
UNIT – V	Market Structure - Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition.

## Syllabus - B.Com I Semester (Computer)

### Introduction to Computer Fundamental and PC Software

UNIT – I	Introduction of Computer and Operating System: Define computer, evolution of the computer, importance of computers, van new man model of computer, block diagram of computer, generation of computer, evolution of an operating system, define operating system, objective and function of an operating system, the operating system as a resource manager, types of an operating system. Differentiate DOS, windows and Linux/Unix, Internal and External DOS commands, file structure of DOS.
UNIT – II	Introduction to Windows XP : windows XP features, windows desktop setting, managing window explorer windows XP: Using taskbar, start menu options, accounts in windows XP, win-xp, windows accessories: calculator, note pad, word pad, paint, entertainment, address book.
UNIT – III	Control Panel : Installation of software, addition of new hardware, installation of modem, sound card, printers and scanner, date and time, taskbar and start menu, windows explorer: creating a new folders and other explorer facilities, changing the look and feel of windows (Desktop, wallpaper, screen saver etc.)
UNIT – IV	MS Word – Define word processor, types of word processor, creating document in word, formatting features of MS word, word standard toolbar, text formatting, header and footer, auto text, document security feature, table handling features, insertion of files and pictures mail merge and macros.
UNIT – V	Presentation using MS-PowerPoint: Presentations, creating, manipulating enchaning slides, organizational charts, excel charts, word art, layering art objects, Animations and sounds, inserting animated pictures or accessing through object, inserting recorded sound effect or inbuilt sound effect.

## Syllabus - B.Com I Semester (Taxation)

### M.P. VAT & Central Sales Tax

UNIT – I	Taxation on sales of goods: Concept of value added tax, features, merits-demerits and imposition of VAT introduction and main features of M.P. value added tax. Important terms: Goods, dealers, sales, turnover.
UNIT – II	Registration under MP VAT compulsion for registration, procedure, amendment and cancellation of registration, tax free goods. Tax rates applicable on taxable goods. Computation of taxable turnover.
UNIT – III	Calculation of VAT payable on taxable turnover, input tax rebate, composition declares, furnishing of return, payments of tax, assessment procedure, VAT authorities and their power.
UNIT – IV	General introduction of central sales tax, declared goods, interstate sales determination. Impact of sales of declaration, rules regarding from 'C'. Tax rates of central sales tax and calculation tax.

UNIT – V	Computation of gross sales, net interstate sales and taxable turnover under central sales tax. Central procedure registration under CST. Furnishing of return and assessment procedure under CST.
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## **Syllabus - B.Com I Semester (Management-Advertising)**

### **Advertising, Sales & Sales Management**

UNIT – I	Meaning, Definition and concept of advertisement. Importance of advertising in modern marketing, role of advertising in the national economy. Objectives and functions of advertising.
UNIT – II	Means and types of advertising – commercial and non-commercial advertising, primary demand and selective demand advertising, process of scientific advertising.
UNIT – III	Classified and display advertising. Internet advertising. Setting of advertising objectives. Setting of advertising budget. Factors affecting expenditures in a company.
UNIT – IV	Advertising copy – meaning, definition and Elements, structure of an advertising copy. Essential of an effective advertising copy, elements of print advertisement (outline), elements of board cost copy, copy for direct mail.
UNIT – V	Headlines, Illustration, body-copy, slogan, logo, colours and presentation, trademarks and brand names. Effective advertisement test, advertising appeal, consumer orientation in advertising.

## **Syllabus - B.Com I Semester (Foreign Trade)**

### **Basic of Foreign Trade**

UNIT – I	Foreign trade: Meaning, need, importance of foreign trade, theories of international trade.
UNIT – II	Balance of trade and balance of payment, objectives of trade policy, instruments of trade policy – tariffs, quantitative restrictions.
UNIT – III	Exchange control – objectives, procedures, methods, effect. Exchange rate adjustments.
UNIT – IV	Trade blocks and regional economic co-operation costing and pricing for export.
UNIT – V	International economic institution – world bank, IMF, WTO, UNCTAD.