

GOVT. D.B. GIRLS P.G. (AUTONOMOUS) COLLEGE
RAIPUR, CHHATTISGARH



SYLLABUS

B.Com. I/II/III

Examination: 2020-21

****Faculty Of Commerce****

Govt. D.B. Girls P.G. Autonomous College, Raipur (C.G.)

**B.Com. Part – I
SCHEME OF EXAMINATION
2020-21**

Subject			Max. Marks	Min. Marks
(i)	Environmental Studies	75	100	33
	Field Work	25		
A. FOUNDATION COURSE				
(i)	Hindi Language – I	---	75	26
(ii)	English Language – II	---	75	26
Note:- From each group 2 (two) questions are to be solved. All questions carry equal marks.				
B. THREE COMPULSORY GROUPS				
GROUP - I				
(i)	Financial Accounting – I	75	150	50
(ii)	Business Communication – II	75		
GROUP – II				
(i)	Business Mathematics – I	75	150	50
(ii)	Business Regulatory Framework – II	75		
GROUP – III				
(i)	Business Environment – I	75	150	50
(ii)	Business Economics - II	75		

22/29.1.21

25/01/21

Amul

23.1.21

Ankita

Govt. D.B. Girls P.G. Autonomous College, Raipur (C.G.)

B.Com. Part - I

Group -I,

Paper- I (Paper Code -1113)

Financial Accounting

Max.M.75

2020-21

Min.M.25

OBJECTIVE:-

To impart basic accounting knowledge as applicable to business.

COURSE INPUTS:-

UNIT-I Accounting : An introduction: Development, Definition, Needs, Objectives; Branches of accounting; Basic Accounting principles, Concept & Conventions.

Accounting Standards: International accounting standards only outlines; Accounting standards in India.

Accounting Transactions: Concept of Double Entry System, Concept of Capital & Revenue, Book of original records: journal ; Ledger; Sub-division of Journal: cashbook.

UNIT-II Final Accounts : Trial Balance; Manufacturing accounts ; Trading account ; Profit & loss account; Balance Sheet ; Adjustment entries.

Rectification of errors: Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

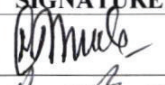
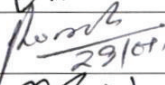
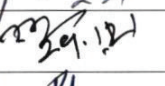
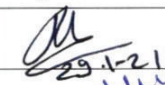
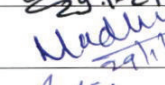

UNIT-III Depreciation, Provisions, & Reserves : Concept of depreciation ; Causes of depreciation ; Depreciation, depletion, amortization; Depreciation accounting; Methods of recording depreciation ; Methods of providing depreciation; Depreciation of different assets ; Depreciation of replacement cost; Depreciation policy; as per Indian accounting standard : Provisions & Reserves. Accounts of Non-Trading Institutions.

UNIT-IV Special Accounting Areas:

Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values and accounting records for goods of small values; Installment purchase system ; After sales service.

UNIT-V Partnership Accounts: Dissolution of a Partnership firm, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.

**BOARD OF STUDIES
(2020-21)**

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	

Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

B.Com. Part - I

Group -I,
Paper- II (Paper Code -1115)

Business Communication
2020-21

Max.M.75

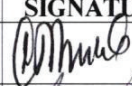
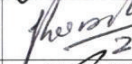
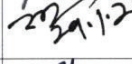

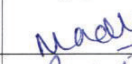

Min.M. 25

OBJECTIVE:-To develop effective business communication skills among the students.

COURSES INPUTS:-

- UNIT-I** Introducing Business Communication: Definitions, concepts and Significance of communication, Basic forms of communication; Communication models and process, Principles of effective communication; Theories of communication;
Self – Development and Communication: Development of positive personal attitudes, SWOT Analysis;
- UNIT-II** Corporate communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication.
Practices in business communication: Group discussions; Seminars; Effective listening: Principles of affective listening; Factor affective listening exercises; Oral, Written, and video sessions. Audience analysis and Feedback.
- UNIT-III** Writing Skill: Business letters- Definition, concept, structure, advantages disadvantages, need and kind of business letter. Essentials of effective business letter. Good news & bad news letters; Office memorandum. Writing Resume and letter of job application.
- UNIT-IV** Report Writing: Introduction to a proposal, short report and formal report, report preparation.
Oral Presentation : Principles of oral Presentation , factors effecting presentation, sales presentation , training Presentation , conducting surveys , speeches to motivate ,Presentation skills.
- UNIT-V** Non-Verbal Aspects of Communicating: Body language: Kinesics, Proxemics, Para language.
Interviewing Skills: Appearing in interview; conducting interview; Mock Interview.
Modern Forms of Communication: Fax; E-mail; Video conferencing, etc.
International Communication for global business.

BOARD OF STUDIES (2020-21)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	

Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

B.Com. Part - I Group -II, Paper- I (Paper Code -1114) Business Mathematics 2020-21

Max.M.75

Min.M. 25

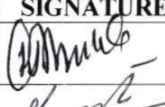
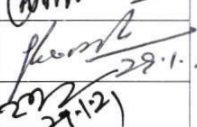
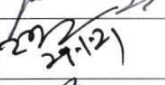
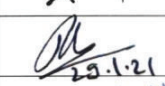
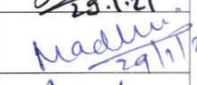
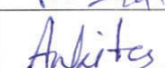
OBJECTIVE:-

To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.

COURSE INPUTS:-

- UNIT-I** Simultaneous Equations – Meaning , Characteristics, Methods of solving Equations in two Variables- Graphical, Substitution, Elimination and cross Multiplication.
Linear Programming – Formulation of LLP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints ;
- UNIT-II** Matrices & Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants up to third order; Logarithms & Antilogarithm's.
- UNIT-III** Simple Interest and Compound Interest.
Annuities: Types of Annuities; Present value and amount of an annuity, Including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.
- UNIT-IV** Ratio & Proportion.
Average, Percentage.
- UNIT-V** Commission, Brokerage, Discount, Profit & Loss. Transportation Problem.

BOARD OF STUDIES (2020-21)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	 29.1.21
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	 29.1.21
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	 29.1.21
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	 29.1.21
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	 29.1.21

Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

B.Com. Part - I Group -II, Paper- II (Paper Code -1116) Business Regulatory Framework 2020-21

Max.M.75

Min.M. 25

OBJECTIVE:-

To provide a brief idea about the framework of Indian business Laws.

COURSES INPUTS:-

UNIT-I Law of Contract(1872)- I : Nature of contract ; Classification ; Offer & Acceptance ; Capacity of parties to contract , free consent , considerations, legality of object ; Agreement declared void;

UNIT-II Law of Contract (1872)-II: Performance of contract; Discharge of contract; Remedies for breach of contract.

Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

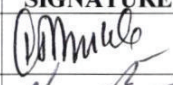
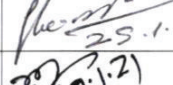
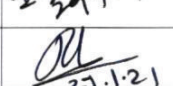
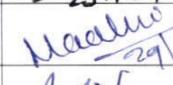
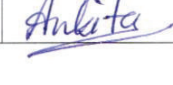

UNIT-III Sale of Goods Act, (1930) : Formation of contract of sale ; Goods and their classification , price , conditions and warranties ; Transfer of property in goods ; Performance of the contract of sales; Unpaid seller and his rights , sale by auction ; Hire purchase agreement.

UNIT-IV Negotiable Instrument Act (1881) : Definition of negotiable instruments; Features ; Promissory Note ; Bills of Exchange & Cheque ; Holder & Holder in the due course ; Crossing of a cheque , Types of crossing ; Negotiation ; Dishonor and Discharge of negotiable instrument.

UNIT-V The Consumer Protection Act 1986 : Main Provision, Definition of consumer ; Consumer disputes, Grievances Redressal Machinery; Indian Partnership Act 1932. Limited Liabilities Partnership Act 2008.

Introduction of Intellectual Property Right Act – Copyright, Patent and Trademark.

BOARD OF STUDIES (2020-21)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	

Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

B.Com. Part - I Group -III, Paper- I (Paper Code -1117) Business Environment 2020-2021

Max.M.75

Min.M. 25

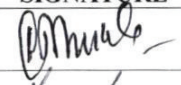
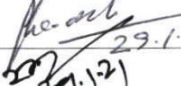

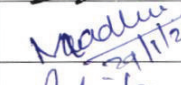
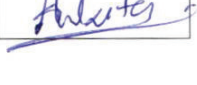

OBJECTIVE:-

To acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

COURSES INPUTS:-

- UNIT-I** Business Environment : Concept , Components and Importance, Economic Trends (over view) : Income ; Saving and investments ; Trade and balance of payments , money and Finance.
- UNIT-II** Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation Parallel economy; Industrial sickness.
- UNIT-III** Role of Government : Monetary and fiscal policy ; Industrial policy ; Industrial Licensing; Privatization ; Liberalization, Globalization Devaluation ; Demonetization; Export – Import policy.
- UNIT-IV** Economic Planning in India: Need Objectives, strategy; Review of Previous Plans, Planning Commission. Foreign Exchange Management Act 2000 : Basic Concept and main Provisions.
- UNIT-V** International Environment : Trends in World trade and the problems of developing countries ; Foreign trade and economic growth; International economic groupings - GATT , WTO , UNCTAD, World Bank , IMF , FDI.

BOARD OF STUDIES (2020-21)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	

Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

B.Com. Part - I

Group -III,

Paper- II (Paper Code -1118)

Business Economics

2020-21

Max.M.75

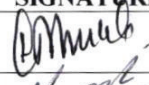
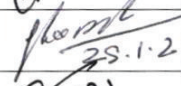
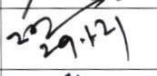
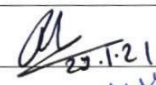
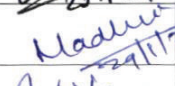
Min.M. 25

OBJECTIVE: To acquaint the students with the principles of Business Economics as are applicable in business.

COURSES INPUTS:-

- UNIT-I** Introduction: Definition, Nature and Scope of Economics, Difference between Micro and Macro Economics Study: Inductive and Deductive Methods.
Basic problems of an economy; Working of price mechanism.
Utility Analysis: Measurement of Utility, Law of diminishing marginal Utility, Law of Equi-Marginal Utility.
- UNIT-II** Law of Demand: Meaning and Definitions, Effecting Factors, Types; Exception of Law of Demand
Elasticity of Demand: Concept, Definitions, Importance, Types and measurement of Elasticity of demand, Factors affecting the Elasticity of demand.
- UNIT-III** Production: Factors of Production, their characteristics and importance.
Production Function: Law of variable proportions; Returns to scale and Equal product Curve Analysis; Internal & External economies and diseconomies.
- UNIT-IV** Market Structures: Concept, characteristics, classification. Determination of Price under condition of Perfect Competition, Imperfect Competition and Monopoly, Monopolistic Competition, Oligopoly and Duopoly.
- UNIT-V** Theories of distribution, Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit.

**BOARD OF STUDIES
(2020-21)**

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari (Chhattisgarh)	Subject Expert (V.C)	
3.	Dr. Sudhir Kumar Sharma Professor	Govt. P.G. Arts and Commerce College Bilaspur. (C.G)	Subject Expert	
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	