

(w.e.f. 2019-20 onwards)

Syllabi

Bachelors of Commerce T.D.C

B.Com Ist Year

Group/Paper	Group/ Paper	Maximum Marks
Group I	Accounting Group	100
Paper I	Financial Accounting	50
Paper II	Auditing	50

Group II	Management Group	100
Paper I	General & Office Management	50
Paper II	Business Environment	50

Group III	Economics & Law Group	100
Paper I	Business Economics	50
Paper II	Business Regulatory Framework	50

OR Information Technology Group (100 Marks) *		
Paper I	Basics of Computer Networks	
Paper II	Computer Organisation & Architecture	
Paper III	Object oriented Programming using C++	

* Detailed syllabi of Information Technology Group will be provided by Convener IT

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group I- Accounting Group (100 Marks)

Paper I- Financial Accounting - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: Meaning and Scope of Accounting, Accounting Principles. Accounting equation, Accounting Conventions and Postulates.

Unit-II: Goodwill and admission of a new partner, Retirement and death of a partner, Dissolution of partnership.

Unit-III: Hire Purchase and Installment Payment System.

Unit-IV: Royalty Accounts, Insolvency Accounts.

Unit-V: Departmental and Branch Accounting.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group I- Accounting Group (100 Marks)

Paper II- Auditing- 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I Audit: Meaning, Functions, Importance, Objectives and various classes of audit, Limitation of audit, Internal Control, Internal audit and Internal check.

Unit-II Audit Planning, Audit Programme, Evidence and working papers, Audit Sampling, Routine Checking, Vouching, Verification and Valuation of assets and liabilities.

Unit-III Company Audit - Qualification and appointment of company auditors, their powers, duties and liabilities, Audit of share capital and debentures, Share transfer and Managerial remuneration.

Unit-IV Depreciation and reserves, divisible profit and dividend, Investigation - Meaning, objectives, difference between auditing and investigation, various classes of investigation.

Unit-V Auditors communication- Standard and Qualified reports, Statutory report.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group II- Management Group (100 Marks)

Paper I- General and Office Management- 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I Introduction: Concept, evolution, nature and functions of Management, Planning: Meaning, Objectives, Features, Benefits, Management by objectives; Principles, Importance, Limitations and process of planning, Characteristics of an effective planning; Meaning, types and process of Decision making.

Unit-II Meaning, Objectives, importance, Principles and forms of organization; Decentralization of Authority; Meaning, importance and procedure of Staffing.

Unit-III Nature, importance, Principles of Directing; Communication, Motivation and Leadership; Meaning, Importance, Limitations, Principles and process of Controlling.

Unit-IV Meaning, Characteristics, Objectives, Functions and Importance of Modern Office; Office Management and Office Organisation, Office environment, Green office.

Unit-V Office Correspondence: Principles, Objectives and Classification of office communication, Letter writing.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group II- Management Group (100 Marks)

Paper II- Business Environment- 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I- Meaning nature and importance of business environment. Economic, Socio-cultural, Political and legal Environment of Business in India. Economic environment of business in India- features of Indian Economy, Industrial Environment in India.

Unit-II- Process of economic development, Factors affecting economic development, Problems of Economic Development, Unemployment, Poverty, Regional Imbalances, Price rise and capital formation.

Unit-III- Economic Planning in India, Objectives and progress of Five Year Plans in India, NITI AYOJ, Problems and prospects of economy of Uttarakhand.

Unit-IV- Role of Government in Business, Monetary and Fiscal Policy, Industrial Policy, Industrial Licensing, Privatization, Exim Policy.

Unit-V- International Business Environment, Emerging Trends in Global Business environment, Globalization and Liberalization, Major-international Institutions - GATT, WTO, World Bank and IMF.

(w.e.f. 2019-20 onwards)

B.Com Part Ist Year

Group III- Economics & Law Group (100 Marks)

Paper I-Business Economics - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I- Introduction: Meaning, Definition and Subject matter of Economics, Micro and Macro Economics Inductive and Deductive Methods of Analysis, Static and Dynamic Approaches of Economics.

Unit-II- Theory of Consumer Behaviour, Utility Analysis; Law of diminishing Marginal Utility, Theory of consumer's Surplus, Demand Analysis, Elasticity of Demand, Supply Analysis, Elasticity of supply; Meaning, Characteristics of Indifference Curve Analysis, Assumptions, marginal rate of Substitution, Consumer's Equilibrium, Price Effect, Income effect, Substitution effect, Practical Application of Indifference Curves Analysis.

Unit-III- Theory of Production: Production Function , Law of Variable proportions, Isoquants, Theories of Population.

Unit-IV - Market and types of markets, Costs and Revenues, Market Price, Normal Price, Interdependent Price, Determination of Price under Perfect Competition and Imperfect Competition, Discriminating Monopoly, equilibrium of firm and industry.

Unit-V- Theory of Factor Pricing: Theories of Distribution- Rent, Wages, Interest and Profit.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group III- Economics & Law Group (100 Marks)

Paper II- Business Regulatory Framework - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I- Indian contract Act- Definition, Essential elements of a valid contract, Performance and Discharge of Contract. Remedies for breach of contract. (with important case laws).

Unit-II- Special Contract- Bailment and Pledge, Indemnity and Guarantee, Contingent Contract, Quasi Contract and Agency(with important case laws).

Unit-III- Indian Sales of Goods Act

Unit-IV- Indian Partnership Act.

Unit-V- Indian Negotiable Instrument Act.