

B.COM. PART-III
SCHEME OF EXAMINATION

Subject	Max. Marks	Min Marks
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A. FOUNDATION COURSE-

(a) Hindi Language	75	150	50
(b) English Language	75		

B. COMPULSORY CORE COURSE:

i Income Tax	75		25
ii Indirect Tax	75		25
iii Management Accounting	75		25
iv Auditing	75		25

and any one of the following Continuation Optional Group.

OPTIONAL GROUP – A

i Financial Management	75		25
ii Financial Marketing	75		25

OPTIONAL GROUP – B

i Principle of Management	75		25
ii International Market	75		25

OPTIONAL GROUP – C

i Information Technology and its Applications in Business	75		25
ii Essentials of E-Commerce	75		25

OPTIONAL GROUP – D

i Fundamentals of Insurance	75		25
ii Money & Banking System	75		25

Part - I
SYLLABUS FOR ENVIRONMENTAL STUDIES AND HUMAN RIGHTS
(Paper code-0828)

MM. 75

इन्वारमेंटल साईंसेस के पाठ्यक्रम को स्नातक स्तर भाग—एक की कक्षाओं में विश्वविद्यालय अनुदान आयोग के निर्देशानुसार अनिवार्य रूप से शिक्षा सत्र 2003—2004 (परीक्षा 2004) से प्रभावशील किया गया है। स्वशासी महाविद्यालयों द्वारा भी अनिवार्य रूप से अंगीकृत किया जाएगा।

भाग 1, 2 एवं 3 में से किसी भी वर्ष में पर्यावरण प्रश्न—पत्र उत्तीर्ण करना अनिवार्य है। तभी उपाधि प्रदाय योग्य होगी।

पाठ्यक्रम 100 अंकों का होगा, जिसमें से 75 अंक सैद्धांतिक प्रश्नों पर होंगे एवं 25 अंक क्षेत्रीय कार्य (Field Work) पर्यावरण पर होंगे।

सैद्धांतिक प्रश्नों पर अंक — 75 (सभी प्रश्न इकाई आधार पर रहेंगे जिसमें विकल्प रहेगा)

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|----------------------|---|--------|
| (अ) लघु प्रश्नोंत्तर | — | 25 अंक |
| (ब) निबंधात्मक | — | 50 अंक |

Field Work — 25 अंकों का मूल्यांकन आंतरिक मूल्यांकन पद्धति से कर विश्वविद्यालय को प्रेषित किया जावेगा। अभिलेखों की प्रायोगिक उत्तर पुस्तिकाओं के समान संबंधित महाविद्यालयों द्वारा सुरक्षित रखेंगे।

उपरोक्त पाठ्यक्रम से संबंधित परीक्षा का आयोजन वार्षिक परीक्षा के साथ किया जाएगा।

पर्यावरण विज्ञान विषय अनिवार्य विषय है, जिसमें अनुत्तीर्ण होने पर स्नातक स्तर भाग—एक के छात्र/छात्राओं को एक अन्य विषय के साथ पूरक की पात्रता होगी। पर्यावरण विज्ञान के सैद्धांतिक एवं फील्ड वर्क के संयुक्त रूप से 33: (तीस प्रतिशत) अंक उत्तीर्ण होने के लिए अनिवार्य होंगे।

स्नातक स्तर भाग—एक के समस्त नियमित/भूतपूर्व/अमहाविद्यालयीन छात्र/छात्राओं को अपना फील्ड वर्क सैद्धांतिक परीक्षा की समाप्ति के पश्चात् 10 (दस) दिनों के भीतर संबंधित महाविद्यालय/परीक्षा केन्द्र में जमा करेंगे एवं महाविद्यालय के प्राचार्य/केन्द्र अधीक्षक, परीक्षकों की नियुक्ति के लिए अधिकृत रहेंगे तथा फील्ड वर्क जमा होने के सात दिनों के भीतर प्राप्त अंक विश्वविद्यालय को भेजेंगे।

UNIT-I THE MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, Scope and

Importance Natural Resources:

Renewable and Nonrenewable Resources

- (a) Forest resources: Use and over-exploitation, deforestation, Timber extraction, mining, dams and their effects on forests and tribal people and relevant forest Act.
- (b) Water resources: Use and over-utilization of surface and ground water, floods drought, conflicts over water, dam' s benefits and problems and relevant Act.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.
- (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.
- (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.
- (f) Land resources: Land as a resource, land degradation, man induced landslides soil erosion and desertification.

(12 Lecture)

UNIT-II ECOSYSTEM

(a) Concept, Structure and Function of and ecosystem

- Producers, consumers and decomposers.
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, Types, Characteristics Features, Structure and Function of Forest, Grass, Desert and Aquatic Ecosystem.

(b) Biodiversity and its Conservation

- Introduction - Definition: genetic. species and ecosystem diversity
- Bio-geographical classification of India.
- Value of biodiversity: Consumptive use. Productive use, social ethics, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as mega-diversity nation.

- Hot spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflict.
- Endangered and endemic species of India.
- Conservation of biodiversity: In situ and Ex-situ conservation of biodiversity.

(12 Lecture)

UNIT- III

(a) Causes, effect and control measures of

- Air water, soil, marine, noise, nuclear pollution and Human population.
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Disaster Management: floods, earthquake, cyclone and landslides.

(12 Lecture)

(b) Environmental Management

- From Unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people, its problems and concerns.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.
- Wasteland reclamation
- Environment protection Act: Issues involved in enforcement of environmental legislation.
- Role of Information Technology in Environment and Human Health.

UNIT- IV

General background and historical perspective- Historical development and concept of Human Rights, Meaning and definition of Human Rights, Kind and Classification of Human Rights. Protection of Human Rights under the UNO Charter, protection of Human Rights under the Universal Declaration of Human Rights, 1948. Convention on the Elimination of all forms of Discrimination against women. Convention on the Rights of the Child, 1989.

UNIT- V

Impact of Human Rights norms in India, Human Rights under the Constitution of India, Fundamental Rights under the Constitution of India, Directive Principles of State policy under the Constitution of India, Enforcement of Human Rights in India. Protection of Human Rights under the Human Rights Act, 1993- National Human Rights Commission, State Human Rights Commission and Human Rights court in India. Fundamental Duties under the Constitution of India.

Reference/ Books Recommended

1. SK Kapoor- Human rights under International Law and Indian Law.
2. HO Agrawal- Internation Law and Human Rights
3. एस.के. कपूर – मानव अधिकार
4. जे.एन. पान्डेय – भारत का संविधान
5. एम.डी. चतुर्वेदी –भारत का संविधान
6. J.N.Pandey - Constitutional Law of India
7. Agarwal K.C. 2001 Environmental Biology, Nidi pub. Ltd. Bikaner
8. Bharucha Erach, the Biodiversity of India, Mapin pub. Ltd. Ahmedabad 380013, India, Email: mapin@icenet.net(R)
9. Bruinner R.C. 1989, Hazardous Waste Incineration. McGraw Hill Inc.480p
10. Clark R.S. Marine pollution, Clanderson press Oxford (TB)
11. Cuningham, W.P.Cooper. T.H.Gorhani, E & Hepworth. M.T,200
12. Dr. A.K.- Environmental Chemistry. Wiley Eastern Ltd.
13. Down to Earth, Center for Science and Environment (R)
14. Gloick, H.P. 1993 Water in crisis. pacific institute for studies in Deve. Environment & Security. Stockholm Eng. Institute. Oxford University, Press. m 473p.
15. Hawkins R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Mumbai (R)

बी.ए./ बी.एस-सी./ बी.कॉम./ बी.एच.एस.सी. भाग -एक

(आधार पाठ्यक्रम)

प्रथम प्रश्नपत्र

हिंदी भाषा

कोड....

पूर्णांक 75

क्रेडिट 05

पाठ्यक्रमका उद्देश्य:-

- 1.हिंदी भाषाके प्रयोजनात्मक स्वरूप का सामान्य ज्ञान प्रदान करना।
- 2.कंप्यूटर में हिंदी भाषा के प्रयोग की आवश्यकता के अनुरूप कंप्यूटर की कार्य प्रणाली की आरंभिक जानकारी से अवगत होने के लिए प्रेरित करना।
- 3.हिंदी व्याकरण की बुनियादी ज्ञान संप्रेषण कौशल तथा भाषायी दक्षता से अवगत कराना।
- 4.साहित्य और समाज को समझने की दिशा में रुझान उत्पन्न करना।

पाठ्य विषय:-

इकाई 1. (क) पल्लवन, पत्राचार, अनुवाद (ख) एक टोकरी भर मिट्टी : माधवराव सप्रे बड़े भाई साहब : प्रेमचंद	अंक 15 18 कालखंड
इकाई 2. (क) संक्षेपण, हिंदी में संक्षिप्तकरण, हिंदी-अपठित गद्यांश, पारिभाषिक शब्दावली, हिंदी में पदनाम, मुहावरे एवंलोकोक्तियाँ (ख) जागो फिर एक बार: सूर्यकांत त्रिपाठी 'निराला' जन्मदिन ('मिट्टी से कहूँगाधन्यवाद' संग्रह से):एकांत श्रीवास्तव	अंक 15 18 कालखंड
इकाई 3. (क) शब्द-शुद्धि, वाक्य-शुद्धि, शब्द-ज्ञान- पर्यायवाची शब्द, विलोम शब्द, अनेकार्थी-शब्द, समश्रुत शब्द, अनेक शब्दों के लिए एक शब्द (ख) भोलाराम का जीव : हरिशंकर परसाई जीप पर सवार इल्लियां: शरद जोशी	अंक 15 18 कालखंड
इकाई 4.(क) मानक भाषा का अर्थ, मानक हिंदी भाषाका अर्थ, स्वरूप,	अंक 15

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विशेषताएँ, मानक, उपभानक, अमानक-भाषा (ख)शिकागो से स्वामी विवेकानंद का पत्र सत्य और अहिंसा : महात्मा गांधी	18 कालखंड
इकाई 5. (क) देवनागरी लिपि- नामकरण, स्वरूप, विशेषताएँ, कंप्यूटर का सामान्य परिचय, कंप्यूटर में हिंदी का अनुप्रयोग। (ख)कछुआ-धरम : चन्द्रधर शर्मा 'गुलेरी' छत्तीसगढ़ का वैभव: हीरालाल शुक्ल	अंक 15 18 कालखंड

मूल्यांकन योजना:-

प्रत्येक इकाई से एक-एक प्रश्न पूछे जाएंगे। एक प्रश्न के 15 अंक होंगे। प्रत्येक प्रश्न में आंतरिक विकल्प होगा। प्रत्येक प्रश्न के दो भाग 'क' और 'ख' होंगे एवं अंक क्रमशः 08 एवं 07 होंगे। प्रश्नपत्र का पूर्णांक 75 निर्धारित है।

प्रश्नपत्रके पूर्णांक का दस प्रतिशत अंक आंतरिक मूल्यांकन के लिए निर्धारित है।

पाठ्यक्रम अधिगम परिणाम:-

इस पाठ्यक्रम को पूर्ण करने के पश्चात विद्यार्थी:-

1. हिंदी प्रयोजनात्मक तथा कार्यशील भाषा के प्रति सजग होंगे।
2. भाषा संबंधी संभावित अशुद्धियों एवं उनके परिष्कार से परिचित होंगे तथा मानक भाषा का व्यवहार करने में सक्षम होंगे।
3. विद्यार्थियों के शब्द भंडार में वृद्धि होगी।
4. हिंदी साहित्य के पठन-पाठन के प्रति रुचि जागृत होगी एवं सामाजिक महत्व के विविध आयामों को समझने की दृष्टि विकसित होगी।

पाठ्यक्रम निर्माण का औचित्य:-

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BA/B.Sc./B.Com/B.Sc. Home.Sc. (Part-I)
Foundation Course Paper-II English Language

Max. Marks:75
 Total credits: 05

Qualifying Marks:26

Paper-II	Mark's	Period's	Credit
Unit-I Flamingo : A Textbook for college students Publication : Macmillan Publishers	3x5=15	18	01
Unit -II <ul style="list-style-type: none"> • Writing Skill • Describing a place or a person. • Writing a Biographical Sketch • Narrating an event or experience 	1x10=10	18	01
Unit -III Reading Comprehension <ul style="list-style-type: none"> • (a) Unseen Passage (Normal) • (b) Vocabulary (Text-based) 	1x5=05 1x10=10	18	01
Unit -IV Letter Writing (a) Formal Letters (Business Letters/ Application/Press/ Official Letters) (b) Informal Letters (Relatives and friends)	1x5=5 1x5=5	09	0.5
Unit-V Grammar <ul style="list-style-type: none"> • Articles • Gerunds /Participles • Subject Verb Agreement • Use of Conjunctions • Tenses • Relatives • Possessives & self forms • Grammatical items given in Textbook 'Flaminso' 	1x25=25	27	1.5
Total	75	90	05
Recommended Books- 1. Essential English Grammar, 2nd Edition by Raymond Murphy, Cambridge Publication 2. English Grammar in use 5th edition by Raymond Murphy, Cambridge Publication. 3. Advanced English Grammar by Martine Hewings Cambridge University Press.			

(P.C. Choudhury)
 11/07/2023

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 1 (CCC-2022)
Paper Code	Paper 3 CC-2201
Title of Subject	Financial Accounting
Objective	The course aims to help learners to acquire conceptual knowledge on financial accounting to impart skills for recording various kinds of business transactions with G.S.T. and to prepare financial statements
Max Marks – 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
Unit- 1	Accounting: An introduction: Development, Definition, Needs, objectives, Branches of Accounting, Basic Accounting principles concept and conventions Accounting standard: National & International Accounting Transaction: Concept of Single and Double entry system, Books of original Records, journal, ledger, sub division of journal cash book (including GST Transaction) and Trial balance	15
Unit- 2	Final Accounts: Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, Adjustment Entries with various provision and reserves. Rectifications of Errors: Classification of errors, location of errors, Rectification of errors, Suspense account, Effect on profit Depreciation accounting; methods of recording depreciation, methods for providing depreciation, Depreciation of different assets; Indian accounting standard and Income Tax,	15
Unit- 3	Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet, Fund Flow statement, Cash Flow Statement, Selecting and shutting a Company, Backup and Restore data of a Company.	15

Unit- 4	Accounting for Hire-Purchase Transaction, Journal entries and ledger account in the books of Hire Venders and Hire purchase for large value items including Default and repossession. Consignment: Features, Accounting treatment in the books of the consignor and consignee. Accounting for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustment	15
Unit- 5	Joint Venture: Features, Accounting procedures, Joint Bank account, Records Maintained by Co-venturer of(a) all transactions (b) only his own transactions. (memorandum joint venture account). Partnership Account: Dissolution of a partnership firm, Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		
Learning out come	<ol style="list-style-type: none"> 1. Apply the generally accepted accounting principle while recording transactions with G.S.T.and preparing financial statement. 2. Demonstrate accounting process under computerized accounting system. 3. prepare cash book and other account necessary while running a business. 4. Evaluate the importance of depreciation 5. prepare dissolution and Amalgamation account of partnership firm: 	

Suggested Readings:

01. Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi.
02. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.
03. Shukla M.C. Grewal T.s. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
04. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.
05. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra.
06. Karim & Khanuja; Financial Accounting; SBPDPublishing House; Agra.
07. Agrawal & Mangal; Financial Accounting Universal Publication.

Name And Signature of members

	Chairman	HOD PG Department	HOD UG Department	Subject Expert
1		1	1	1
2		2	2	2
3		3	3	3
4		4	4	4
5		5	5	5
6				

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name:	B.Com. Part I (CCC-2022)
Paper Code/Paper No.	Paper – 4 (CC- 2202)
Title of Subject:	Business Communication
Objectives:	The course Aims to impart the learner's skill in reading writing comprehension and communication in business field especially using electronic media.
Max Marks – 75+25	Min Marks 25+10
Credit Value	5

Detail Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit 1	Introducing Business Communication: — Definition, Concept and Significance of communication. Basic forms of communications; communication Models and Process: Principal of Effective communication; Theories of communication; Self-Development and Communication Development of Positive personal attitude. SWOT analysis. Communication: Ethics. Business Language.	15
Unit 2	Corporate communication: Formal and Informal communication Network; Grapevine; Miscommunication (Barriers) and improving communication, Practices in Business communication - Group Discussions. Seminar. effective listening. - Principle of effective listening, Factor of effective - listening exercises, Oral. Written and Video session, Audience analysis and feedback.	15
Unit 3	Writing skill - Business letters — Definition, Concepts, Structure, Advantage, Disadvantage, need and kinds of business letter. Essentials of Effective Business letter, Good news and bad New letters, Office memorandum Writing Resume and letter of Job Application.	15
Unit 4	Report Writing: Introduction to a Proposal, Short report and formal report, report preparation. Oral Presentation Principles of Oral Presentation, Factor effecting Presentation, Sales Presentation, Training Presentation, conducting surveys, Speeches to Motivate, Presentation skill.	15
Unit 5	Non- V e r b a l Aspects of communicating, Body Language: K kinesics, Proxemics, Para Language. Interview skills: Appearing in Interviews; Conducting I interview; mock Interview. Modern for ins of Communicating: Fax; E-Mail; video Conferencing; etc. international Communication for globe business.	15

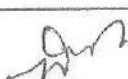
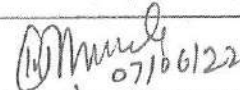
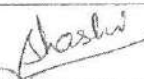
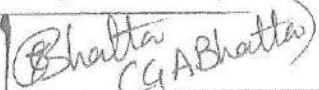
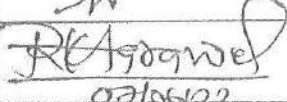

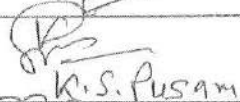



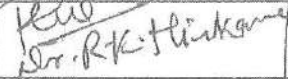


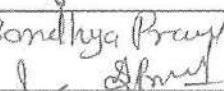







Case study/Skill based activities/field work/project work as applicable (for extra credit)

Learning Out comes	1-	Know Various forms of Communication, Communication Barriers.
	2-	Comprehend a variety of Business Correspondence and respond Appropriately.
	3-	Use appropriate Grammatical Constructions and Vocabulary to Communicate Effectively.

Suggested Reading (Books) :-

1. Balasubramanian: Business Communication: Vikas Publication House, Delhi.
2. Kaul: Effective Business Communication: Prentice Hall, New Delhi,
3. Patri VR Essentials of Communication: Greenspan Publication, New Delhi.
4. Senguin J : Business Communication: The Real World and your career, NewDelhi.
5. Dr. Mishra, Shukla and Patel: Business Communication: SBPD PublishingHouse, Agra.

Name and Signature of Member

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 	1  07/06/22	1 	1  (Bhatta CGABhatta)
2  02/06/22	2 	2  K.S. PUSAM	2 
3 	3 	3  Dr. R.K. Hinkane	3 A.H. KUAM 
4 	4 Sonalhya Pray 	4 	4 
5 	5 	5 	5 
6 			

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name:	B.COM Part-I (CCC-2022)
Paper Code/Paper No:	Paper-5 (CC-2203)
Title of Subject:	Business Mathematics
Objectives:	To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations
Max marks: 75 + 25	Min. Marks: 25+10
Credit Value	5

Detail Syllabus

Unit	Content of Syllabus	No. of Lectures
Unit- 1	<p>Average: Meaning, characteristics, uses, merits & demerits and limitations Simple and combined average, change in term value, speed average, weighted average, algebraic problems! Calculation of average in case of large number of terms. Ratio- Meaning and characteristics, comparison of ratios, division of ratios, calculation of real numbers on basis of ratios, adding or subtracting the same number in terms of ratio, practical use of ratio in business and consolidation. Proportion- Meaning, Characteristics, Difference in ratio and proportion, Problems related to Continuous Proportion, Indices Proportion, Mix ratio. Percentage- Meaning and utility, rules related to percentage, number, election, examination, income expenditure, consumption, mixture, problems related to population.</p>	15
Unit- 2	<p>Commission and Brokerage- Meaning, types of business agency, cash and redemption transactions, commission before and after bonus benefits, problems related to the word prior/ due amount. Discount- Meaning and types, problems related to trading discount, cash discount, sequential discount and equivalent discount rate. Profit and Loss- Cost or purchase price, selling price, profit, loss, gross profit, concept of gross profit, percentage profit loss, purchase and sale price, more than one buyer and seller, dishonesty, adulteration, discount, commission related problems.</p>	15
Unit- 3	<p>Matrices- Meaning and definitions, types of matrix, Algebra of matrix, transposed matrix Determinants- Meaning and definitions, minor, co-factor, calculation of values of determinants up to third order, Laplace's method, Sarru's method Preparation of Invoice- Meaning, Contents, Advantages and types of Invoice, Methods of preparing Invoice.</p>	15
Unit- 4	<p>Logarithms and Antilogarithms- Meaning, properties, fundamental laws and types, practical use of logarithm and antilogarithm table Simple and Compound interest- Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. Calculation of interest by third, tenth and tenth rule and common multiplier method.</p>	15

Unit- 5	<p>Vedic mathematics -Brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum.</p> <p>Simultaneous equations-Meaning, characteristics, methods of solving equations in two variables- Graphical, Substitution, Elimination and Cross multiplication.</p>	15
Keywords/Tags: Vedic mathematics, Logarithms, Simultaneous Equations, Ratio, Proportion, Discount, Brokerage, Commission, Average, interest		
Case study/Skill based activities/field work/project work etc. (for extra credit)		
Learning Out comes	<p>1.To apply basic terms of integration in solving practical problems field of as of business. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.</p> <p>2.To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.</p> <p>3.To discuss effects of various types and methods of interest account.</p> <p>4. Connect acquired knowledge and skills with practical problems in economic practice.</p>	

Suggested Books

1. Dr. Karim & Agrawal, Business Mathematics SBPD Publishing house, Agra(Both Hindi & English medium)
2. Magar Dr. Abhilasha Business Mathematics Himalaya publication Mumbai
3. Sancheti & Kapoor Business Mathematics Sultan chand and sons New Delhi
4. Sharma J.K. Business Mathematics IK International pvt. Ltd. New Delhi
5. Kumar Mrityunjay Business Mathematics S. Chand Publishing New Delhi
6. Agrawal Dr. Mahesh Business Mathematics Ramprasad and sons Bhopal

Name and Signature of Member

Chair man	HOD AG Department	HOD UG Department	Subject Expert
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS		
Class Name	B.Com – 1 st Year (CCC-2022)	
Paper Code/Paper No.	Paper – 6 CC-2204	
Title of Subject :	Business Regulatory frame work	
Objectives:	To provide a brief idea about the framework of Indian business laws	
Max Marks – 75 + 25	Min Marks- 25 + 10	
Credit Value	5	
Detailed Syllabus		
Units	Content of the Syllabus	No. of Lectures
Unit -1	Law of contract (1872) –I : Nature of contract classification; offer and acceptance.; capacity of parties to contract, free consent, considerations, Legality of object; Agreement declared void.	15
Unit-2	Special contracts; Indemnity & Guarantee, Bailment and pledge; Law of Agency- Meaning, Modes of creating Agency, Types of Agents, Personal Liability of an Agent and Termination of Agency.	15
Unit -3	Sale of Goods Act (1930): Definition, Sale & Agreement to sell, Types of Goods, Conditions & Warranties, Sale by Non-owners, Unpaid Seller, CIF, FOB and Ex-Ship Contracts.	15
Unit - 4	Negotiable Instrument Act (1881) Definition of Negotiable instrument; Feature; promissory note; Bill of exchange cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; dishonor and discharge of negotiable instrument, Information technology Act 2000 and cybercrime Act 2012 related to e- Business only.	15
Unit - 5	The consumer protection Act 2019: 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 & Trademark.	15
Case study/Skill based activities/field work/project work as applicable (for extra credit)		
Learning out comes	1	To know the students with the basic concept terms & provisions of mercantile and business laws.
	2	To develop well verse in basic provisions regarding legal framework governing the business world.
	3	Knowing the rights and liability of every citizen regarding consumer protection act.

Suggested Readings: Book

1. Kuchal M.C. Business Law: Vikas publishing house, Delhi. (English Medium)
2. Lapoor N.D.: Business Law; Sultanchand & Sons, New Delhi. (English Medium)
3. Chandha P.R.: Business Law; Galgotia New Delhi. (English Medium)
4. Dr. J.K. Vaishnav: Business Law; Sahitya Bhawan Publication Agra (English Medium)

Name and Signature of Member

	Chairman	HOD PG Department	HOD UG Department	Subject Expert
1	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
2	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
3	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
4	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
5	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
6	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B. Com Part-I (CCC-2022)
Paper Code/ Paper No.	Paper – 7 (CC-2205)
Title of Subject:	Business Environment
Objectives:	1. To acquaint students with the local and global environment of business. 2. To acquaint students with the economic, political and technological environment in business 3. To acquire in - depth knowledge of govt. policies and legal environment of business.
Max Marks 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Unit	Content of Syllabus	No. of Lecturers
Unit- 1	Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industry, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	15
Unit- 2	Economic Problem of Growth: Inflation Parallel Economy Industrial Sickness Economic Factors of Growth: Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MAMEs)	15
Unit- 3	International Environment: Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA	15
Unit- 4	Govt. Policies: Export-Import Policy, Monetary & Fiscal Policy, Privatization, Liberalization, Globalization, Demonetization, Disinvestment, Foreign Exchange Management Act 2000 Industrial Policy, Industrial Licensing (National & State)	15
Unit- 5	Economic Planning: Need, Objective, Strategy, Review of Previous Plan, NITI AAYOG, Gross Domestic Product : Meaning, Characteristics, calculation and impact in employment & productivity with refence to India & Chhattisgarh. Economic Environment in Chhattisgarh: Economic of Chhattisgarh – Its Basic Feature, Population of Chhattisgarh and Its Characteristics. Industry and Industrial Development in Chhattisgarh Mineral & Mineral Based Industry in Chhattisgarh. Agriculture in Chhattisgarh. Forest & Forest Produce in Chhattisgarh. Development of Power in Chhattisgarh. Development of Transport in Chhattisgarh.	15
Case study/Skill based activities/field work/project work as applicable (for extra credit)		

Learning Out comes	<ol style="list-style-type: none"> 1. Understand relationship between environment and business Applying the environment analysis techniques in Practice. 2. The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business. 3. Familiarize with the Nature of local business environment and its component. 4. Acquaint students with govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization.
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Suggested Readings:

01. Sheikh Saleem, Business Environment, Pearson
02. Francis, Cherunilan, Business Environment, Himalaya Publishing House
03. Gupta C.B., Business Environment Sultan Chand & Sons
04. Paliwar Veena Keshav, Business Environment, PHI Learning Private Limited, Delhi
05. Singh Ranjeet ,Business Environment, Kalyani Publishers New Delhi
06. Sinha V.C., Business Environment (Hindi & English), SBPD Publications Agra
07. Upadhyay Sharma Dayal, Business Environment (Hindi), Ramesh Book Depot Jaipur
08. Singh, Dr. S.K., Business Environment (Hindi), Sahitya Bhawan Publication Agra
09. Jain Dr. S.C., Business Environment (Hindi), Kailash Pustak Sadan, Bhopal
10. Joshi Rosy, Kapoor Sangam, Business Environment (Hindi), Kalyani Publishers New Delhi

Name and Signature of Member

	Chairman	HOD PG Department	HOD UG Department	Subject Expert
1		1 07/06/22	1	1 (G.A.Bhatta)
2	2 07/06/22	2	2	2
3	3	3	3	3 A.H.KUNDA
4	4	4 Sandhya Pooj 	4	4
5	5	5	5	5
6	6			

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com.1st Year (CCC-2022)
Paper Code/ Paper No.	Paper- 8 (CC-2206)
Title of Subjects:	Business Economics
Objectives:	The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.
Max Marks 75 +25	Min Marks: 25 + 10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit-I	Introduction: Micro & Macro Economics Meaning, Scope, Importance and limitations, nature, Distinguish between Micro & Macro Economics Business Economics Meaning, Definition, objective and nature & Scope, Role and Responsibilities of a business Economist. Market Demand Analysis: Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand, Types of Demand and Exceptions of Law of Demand	15
Unit-2	Consumer Behaviour and Elasticity of Demand: Utility Analysis of Demand, Law of Diminishing marginal utility & Consumer Surplus, Indifference Curve technique, Price Line or Budget Line, Concept of Elasticity of Demand, Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of Demand	15
Unit-3	Production Analysis: Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply, Production Function: a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale	15
Unit-4	Market Morphology and Equilibrium of the Firm and Industry: Meaning, Classification and Types of Market, Market structure formed on the basis of perfect and imperfect competition, Price and output determination under Perfect Competition, Price and Output determination under monopoly, Discrimination Monopoly- Features, Price and Output determination under discriminating Monopoly, Price and Output determination under Monopolistic Competition, Oligopoly	15
Unit-5	Chhattisgarh Economy- Price Control- Price ceiling and price floor, Study of Chhattisgarh economy, Prospects of economy development, Economic Survey of Chhattisgarh	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

Learning Out comes:	1	Examine how different economic systems function and evaluate implications of various economic decisions;
	2	Examine how consumers try to maximize their satisfaction by spending on different goods;
	3	Analyze the relationship between inputs used in production and the resulting outputs and costs;
	4	Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations
	5	Examine various facets of pricing under different market situations.

Suggested Readings:

1. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.
2. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.
3. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
4. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.

Websites:

1. Relevant study material of ICAI: www.icaai.org.
2. <https://www.icsi.edu/media/website/Business%20Economic>
3. <https://www.businesseconomics.com/>

Name and Signature of Member

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6			