

M.D.S. University, Ajmer (Rajasthan)
Bachelor of Commerce (Part I)
Semester I and II



Academic Session 2023-24

Scheme of Examination

- 1- The teaching and examination of Under Graduate Part-I will be on semester basis (Semester-I & Semester-II).
- 2- The student/faculty are advised to consider the content of the syllabus only for teaching and examination in all Under Graduate Part-I courses.
- 3- The scheme of the examination for each **External Course** examination in all Under Graduate Part-I semester scheme will be as follow:

"Scheme of examination for end of semester examination applicable to all undergraduate courses (Pass course).

The question paper of semester Exam for the discipline specific core courses (DSC), Discipline specific elective (DSE), Ability Enhancement Course (AEC), Value Added Course (VAC) and Skill Enhancement Course (SEC) will be of 70 marks, and it will be divided in two parts i.e., Part A and Part-B.

Part-A will consist of 10 compulsory questions. There will be at least three questions from each unit and answer to each question shall be limited upto 50 words. Each question will carry two marks. Total 20 Marks.

Part-B will consist of 10 questions. At least three questions from each unit be set and student will have to answer five questions, selecting at least one question from each unit. The answer to each question shall be limited to 400 words. Each question carries 10 Marks. Total 50 Marks.

The compulsory subjects like Ability Enhancement Course (AEC) in all under graduate semester course (Pass Course) examination will be held as per the below mentioned semesters.

***Student must pass 'External Exam' and 'Internal Assessment' separately.**

Compulsory Paper in Semester I: 'General English/ General Hindi/ Rajasthani.'

Compulsory Paper in Semester II: 'Principles of Communications.'

- 4- The **Internal Assessment** will be based on Students' participation in classroom activities, extra-curricular activities, and assignment(s).

**Bachelor of Commerce (B.Com.)
Program Details**

Semester	Courses	Core / Elective / Minor / Major / Vocational	Credit
Semester – I	Corporate Accounting	Major (DSCC)	6
	Principles of Management		6
	Business Economics		6
	Ability Enhancement Course (Compulsory): General English/ General Hindi/ Rajasthani)	AEC	2
Total Credit			20
Semester – II	Business Statistics	Major (DSCC)	6
	Business Laws		6
	Economic environment in India		6
	Ability Enhancement Course (Compulsory): Principles of Communications	AEC	2
Total Credit			20

M.D.S. University, Ajmer
B.Com. Part-I
Semester-I
Discipline Specific Core Course (DSCC)
COM1001T: CORPORATE ACCOUNTING

CREDITS: 06

Unit I

Accounting for Share Capital and Debentures: Types of Shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-back of shares; Issue and Redemption of Preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]

Unit II

Financial Statements of Companies: Preparation of Financial Statements of Companies as per Companies Act, 2013 including Managerial Remuneration, Disposal of Profits.

Valuation of Goodwill and Shares: Meaning and Different Methods for Calculation of Goodwill and Shares.

Unit III

Corporate Restructuring: Internal Reconstruction: Alteration and Reduction of Share Capital, Accounting Entries for Internal Reconstruction as per Provisions of Companies Act, 2013.

Accounting for Amalgamation of Companies: applying AS 14/Ind As 103(Excluding Inter-Company Holdings)

Holding Company and Subsidiary Companies: Consolidated Financial Statements.

Course Outcome:

Upon successfully completion of the course, the student will be able to do understand:-

1. Entries for Issue of Shares and Debentures.
2. Final Accounts of the Companies.
3. Valuation Methods of Goodwill and Shares.
4. Corporate Reconstructing Scheme.

Books Recommended:

1. Agarwal, Shah, Agarwal, Sharma, Agarwal: Corporate Accounting RBD Jaipur
2. Jain, Khandelwal, Pareek: Corporate Accounting (Ajmera Book Co., Jaipur)
3. Maheshwari S.N.: Corporate Accounting (Vikas Publishing House, New Delhi)
4. Gupta R.L., Radhaswamy M.: Company Accounts (Sultan Chand & Sons New Delhi)
5. Monga J.R., Ahuja, Girish & Sahgal Ashok: Financial Accounting (Mayur Paper Backs, Noida)
6. Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi.
7. निगम लेखांकन: अग्रवाल, शाह, अग्रवाल, शर्मा, अग्रवाल (रमेश बुक डिपो)
8. निगम लेखांकन: जैन, खण्डेलवाल, पारीक (अजमेरा बुक डिपो)

M.D.S. University, Ajmer
B.Com. Part-I
Semester-I
Discipline Specific Core Course (DSCC)
COM2015T: PRINCIPLES OF MANAGEMENT

CREDITS: 06

Unit-I

- Management: Introduction, Meaning and Definition, Nature, Importance.
- Principles of Management.
- Schools of Management Thought.
- Planning: Meaning, Importance, Types & Process.
- Recent Practices in Management.

Unit-II

- Organization and organization structures.
- Span of control.
- Centralization and decentralization.
- Delegation of Authority.
- Management by objectives (MBO).
- Directing: Meaning, Importance, Techniques.

Unit-III

- Controlling: Meaning, Process, Importance, Techniques.
- Leadership: Meaning, Styles, Theories, Importance.
- Motivation: Meaning, Theories, Application.
- Coordination: Meaning, Need and Techniques.

Course outcome: -

Course Outcome: This course provides opportunities to the students to apply management concept in real business world situations. Assess managerial practices and choices relatives to ethical principles and standards. Specify how the managerial tasks of planning, organizing, controlling, directing etc. can be executed in a variety of circumstances in organizations.

Recommended Books:

1. Principles and Practice of Management: L.M. Prasad, Sultan Chand & Sons
2. Management: Stephen P. Robbins, Mary Coulter, Agna Fernandez
3. Organization and Management: R.D. Agarwal
4. Management: Rajpurohit, Sharma, Sharma, Gupta, Ajmera Book Company, Jaipur.
5. Management, G.S. Sudha, Ramesh Book Depot
6. Principles of Management: R.L. Naulakha, RBD Publications
7. व्यवसाय प्रबंध के सिद्धांत: अग्रवाल, कोठारी (साहित्य भवन पब्लिशर्स, आगरा)
8. प्रबन्ध के सिद्धांत: डॉ. आर. एल. नौलखा (रमेश बुक डिपो)
9. प्रबन्ध: जी.एस. सुधा
10. प्रबन्ध: राजपुरोहित, शर्मा, शर्मा, गुप्ता (अजमेरा बुक डिपो)

M.D.S. University, Ajmer
B.Com. Part-I
Semester-I
Discipline Specific Core Course (DSCC)
COM3029T: BUSINESS ECONOMICS

CREDITS: 06

UNIT-I

Introduction: Meaning and Definition of Economics, Different Types of Economics. Business Economics: Meaning, Definition, and Scope. Utility Approach: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer's Surplus. I.C. Approach: Meaning, Properties and Equilibrium, Price Effect, Income Effect and Substitution Effect. Demand: Meaning, Types of Demand, Law of Demand and Elasticity Demand. Law of Supply.

UNIT-II

Factors of Production and Their Role in Production Process. Theory of Production: Law of Variable Proportions, ISO-Product Curve, ISO-Cost Curve, Least Cost Combination, Economies and Dis-Economies of Scale, Returns to Scale. Theory of Cost: Types of Cost, Short Run Cost, Long Run Cost, and Their Relationship.

UNIT-III

Market: Meaning and Classification, Revenue Curves in Different Markets, Producer's Equilibrium, Market Equilibrium, Price Ceiling and Price Flooring, Price, and Output Determination in Perfect Competition, Monopolistic and Oligopoly, Monopoly Market, National Income: Definition, Measurement, Distribution. National Income and Economic Welfare.

Course Outcomes:

This course will enable the students to combine practice and theoretical knowledge of business economics. The students will be developing an awareness of the competitiveness of the environment in which the firm operates in different markets. They will also be aware of the different competition to deal with the consumer, cost, and scale of production and maximize customer satisfaction with the highest profit & wealth.

Suggested Reference Books:

1. Dwivedi, D. N. Managerial Economics. Vikas Publishing House.
2. Mehta, P. L. Business Economics. Sultan Chand & Sons.
3. Dewett, K. K. Business Economics. S. Chand Publishing.
4. Aryasri, A. R., & Rao, P. J. P. Managerial Economics and Financial Analysis. McGraw Hill Education.
5. बी. एल. ओझा: व्यावसायिक अर्थशास्त्र

M.D.S. University, Ajmer
B.Com. Part-I
Semester-II
Discipline Specific Core Course (DSCC)
COM1002T: BUSINESS STATISTICS

CREDITS: 06

Unit I

Introduction to Business Statistics: Meaning, Definition, Origin and Development, Application of Statistics, Importance and Distinctness, Uses in Business, Limitations of Statistics.

Collection of Data: Primary and Secondary Data, Classification, Tabulation, Construction of Frequency Distribution.

Analysis of Univariate Data: Measurement of Central Tendency, Measures of Dispersion and Skewness.

Unit II

Analysis of Bivariate Data: (Only Linear):

Correlation Analysis: Meaning, Types, Degree and Interpretation of Coefficient of Correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both Ungrouped and Grouped), Spearman's Rank Difference, Concurrent Deviation, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r²', Probable Error, Standard Error.

Regression Analysis: Meaning, Utility, Types, Regression Lines, Methods of Creating Regression Lines: Graphic and Algebraic, Regression Coefficient, Application in Business, Standard Error of Estimate.

Association of Attributes: Meaning, Types, Methods of Determining Association of Attributes

Unit III

Index Number: Meaning, Types and Uses, Methods of Constructing Price and Quantity Indices (Simple and Weighted), Chain base Index Number, Base Shifting, Splicing and Deflating, Problems in Constructing Index Numbers, Consumer Price Index, Number, Test of Adequacy.

Analysis of Time Series: Meaning, Importance, Cause of Variations in Time Series Data, Components of a Time Series, Decomposition- Additive and Multiplicative Models, Determination of Trend-Moving Average Method and Method of Least Squares, Computation of Seasonal Indices by Simple Average, Moving Average, Ratio to Moving Average and Link Relative Methods.

Interpolation and Extrapolation: Definition, Uses, Assumptions, Methods: - Graphic Method, Lagrange's Method, Newton's Advancing Differences Method, and Binomial Method.

Course Outcome:-

Student will be Able to understand:

1. Develop Practical Competition Skills and Problem-Solving Capabilities Utilizing Appropriate Analytical Approaches to given Problem.
2. Able to Independently Calculate Basic Statistical Parameters (Mean, Measures of Dispersion, Correlation Coefficient, Indices etc.).
3. Understand and Appreciate the Need to Solve a Variety of Business- related Problems using a Systematic Approach Involving Accepted Statistical Techniques.

Books Recommended:

1. Yadav, Jain & Mittal: Business Statistics (Malik & Co. Jaipur)
2. Ranga, Gupta, Goyal, Bhatnagar :Business Statistics (Ajmera Book Co. Jaipur)
3. Oswal, Agarwal, Singhvi, Paldecha, Agarwal: Statistics (Ramesh Book Depot Jaipur)
4. Hooda, R.P.: Statistics for Business & Economics (Macmillan, New Delhi)
5. Ya-Lun Chou: Statistical Analysis with Business & Economic Applications (Holt, Rinehart & Winster, New York)
6. Hoel & Lessen: Basic Statistics for Business & Economics (John Wiley and Sons, New York)
7. Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi
8. व्यावसायिक सांख्यिकी: यादव, जैन और मित्तल (मलिक एंड कम्पनी)
9. व्यावसायिक सांख्यिकी: रंगा, गुप्ता, गोयल, भटनागर, (अजमेरा बुक डिपो)
10. सांख्यिकी ओसवाल, अग्रवाल, सिंघवी, पालडेचा, अग्रवाल (रमेश बुक डिपो)

M.D.S. University, Ajmer
B.Com. Part-I
Semester-II
Discipline Specific Core Course (DSCC)

COM2016T: BUSINESS LAW

CREDITS: 06

Unit-I

- The Indian contract Act, 1872 (section 1 to 75)
- The Indian contract, Act, 1872 (section 124 to 238)

Unit-II

- Sales of Goods Act, 1930
- Consumer protection Act, 2019

Unit –III

- Negotiable Instruments Act, 1881
- Partnership Act, 1932
- The Limited Liability Partnership Act, 2008

Course outcome:-

After completion of Business Law, the students will be able to demonstrate and understand the legal environment of business, apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology and formulates business related legal and ethical regulations, procedural and substantive laws, court structure etc.

Recommended Books:

1. Mercantile Law: N.D. Kapoor, Sultan Chand & Sons
2. Mercantile Law: M.C. Shukla, Sultan Chand & Sons
3. Business Law: R.L. Nolakha, R.B.D.
4. Business Law: M.C. Kuchhal, Vivek Kuchha, Vikas Publishers
5. Business Law Paperback: Pillai R.S.N., V.Bagavathi
6. व्यापारिकसन्नियम: डॉ. आर. एल. नौलखा (रमेश बुक डिपो)
7. व्यापारिकसन्नियम: अग्रवाल, कोठारी (साहित्य भवन पब्लिशर्स, आगरा)
8. व्यापारिकविधि: शर्मा, आर्य, शर्मा (अजमेरा बुक डिपो)

M.D.S. University, Ajmer
B.Com. Part-I
Semester-II
Discipline Specific Core Course (DSCC)
COM3030T: ECONOMIC ENVIRONMENT IN INDIA

CREDITS: 06

UNIT-I

Economic Environment: Meaning, Factors Affecting Economic Environment. Indian Economic Environment and Basic Features of Indian Economy. New Economic Policy and Its Effect. Economic Planning – Meaning, Importance and Objective Achievement of Planning in India, NITI Ayog.

UNIT-II

Population: Population Theories and New Population Policy. Problems of Unemployment, Poverty and Disparity of Income and Wealth in India. Role of Self-Employment and Skill Development. Human Resources and Economic Development.

UNIT-III

Role of Agriculture in Indian Economy Issue & Challenging in Agriculture Sectors and Government Initiatives, Land Reforms, Importance, Problems & Solutions.
Industrial Policy & Recent Trends – Make in India: Concepts and Impact.
Service Sector in India: Importance, Problems, Suggested Remedies and Recent Developments.
Brief Understanding of E-Commerce, Fintech, and E-Governance Digital Transformation and Its Impact on The Indian Economy.

Course Outcomes:

The students will be able to understand mixed economy of India and all the external economic factors that influence buying habits of consumers and business. It helps students to understand the role and function of basic components of sustainable development, economic growth, environmental protection, social equity, and institutional capacity.

Suggested Reference Books:

1. Agarwal A.N.: Indian Economy
2. Mishra &Puri: Indian Economy
3. Dewet K.K.: Indian Economy
4. Rudra Dutt&Sundaram: Indian Economy
5. Planning Commission: Various Plans & Reports.
6. Kapila Uma: Indian Economy since Independence
7. Department of economic affairs (website)
8. NITI Aayog: Annual Report.
9. बढ़ाना, मेहरा, अग्रवाल: भारत में आर्थिक पर्यावरण (प्रगति प्रकाशन, अजमेर)