

**JIWAJI UNIVERSITY  
GWALIOR**



*Syllabus*

**SUBJECT**

**Bachelor of Commerce  
I Year**

**INSTITUTE OF  
DISTANCE EDUCATION**



**SCHOOL OF STUDIES IN DISTANCE EDUCATION  
JIWAJI UNIVERSITY, GWALIOR**



***Syllabus***

**B. Com. Ist Year**

Scheme of Maximum and Minimum Marks in  
Theory (TH), Assignment (AS) and Practical (PR)

36 % and above but less than 60 %	:	Second Division
60 % and above	:	First Division
75 % and above	:	First Division with Distinction

- (1) Minimum pass marks in each paper shall be as follows:
- |       |                    |     |
|-------|--------------------|-----|
| (i)   | Assignment         | 20% |
| (ii)  | Theory examination | 20% |
| (iii) | Total Aggregate    | 36% |
- (2) A candidate failing in one subject shall be allowed to appear in (Distance mode) supplementary examination.



## B.A./B.Sc./B.Com. Part I

### PAPER - I : आधार पाठ्यक्रम

#### HINDI LANGUAGE

खण्ड-एक : पाठ्य सामग्री

Theory M.M. - 40  
Assignment M.M. - 10

#### इकाई-1

1	भारत वन्दना	:	सूर्यकान्त त्रिपाठी 'निराला'
2	स्वतन्त्रता पुकारती	:	जयपंकर 'प्रसाद'
3	बड़े घर की बेटी	:	प्रेमचन्द्र

#### इकाई-2

4	एक गधे की वापसी	:	कृष्णचन्द्रर
5	टेलीफोन	:	हरिपंकर परसाई
6	अफसर	:	षरद जोषी

#### इकाई-3

7	सौंदर्य की नदी नर्मदा	:	अमृतलाल बेगड़
8	बस्तर में बौध	:	षानी

#### इकाई-4

9	बुद्ध की करुणा	:	डॉ. सद्वातिस्म
10.	सादगी	:	महात्मा गाँधी

#### इकाई-5

11	योग की षक्ति	:	हरिवंशराय 'बच्चन'
12	षिकांगो से स्वामी विवेकानन्द का पत्र	:	

### खण्ड - 2 (हिन्दी भाषा) सम्प्रेषण कौशल

#### इकाई-एक

क.	मानक हिन्दी भाषा
ख.	अषुद्धियों और उनका संशोधन

#### इकाई-दो

क.	हिन्दी का षब्द भण्डार
ख.	हिन्दी की वाक्य रचना और विराह चिन्ह

#### इकाई-तीन

	<b>पत्र लेखन, सार लेखन और पल्लवन</b>
क.	भारत देश और उसके निवासी
ख.	भारतीय समाज की संरचना
ग.	सामाजिक गतिशीलता
घ.	धर्म और दर्शन

#### इकाई-पाँच

क.	भारतीय संस्कृति का विष्व पर प्रभाव
ख.	मध्य प्रदेश का सांस्कृतिक वैभव



**B.A./B.Sc./B.Com. Part I**  
**Foundation Course**  
**Paper-II**  
**English Language**

Theory M.M. – 40  
Assignment M.M. - 10

**Structural Items**

- (i) Simple, compound and complex sentences.
- (ii) Co ordinate clauses (with but or Either-Or, Neither-Nor, Otherwise, Or else)
- (iii) Sub-ordinate clauses-noun clauses-as subject object and complement: Relative clauses (restrictive and non-restrictive clauses). Adverb clauses (open and hypothetical conditional, with because, though, here, so that, as long as, as soon as).
- (iv) Comparative Clauses (as+adjective/qdverb+as-to sooner.....that).

**Tenses-**

- (i) Simple present, progressive and present perfect
- (ii) Simple past, progressive and past perfect.
- (iii) Indication of Futurity.

The passive (Simple present and past, present and past perfect and toinfinitive structure.

**Reported Speech-**

- (i) Declarative sentences
- (ii) Imperatives
- (iii) Interrogatives-wh-question, Yes/No Questions
- (iv) Exclamatory sentences.

Models (will, shall, should, would, ought to has to have to ought, can could, may/might and need.)

- (F) Verb structures (infinitives and gerund)
- (G) Linking devices-

**Note:** The above language items will be introduced to express the following communicative functions-

- (a) Seeking and imparting information
- (b) Expressing attitudes-intellectual and emotional
- (c) Persuasion and dissuasion etc.

**Note:** Questions on all the units shall be asked from the prescribed text, which will comprise/specimens of popular creative writing and the following items:

- (a) Indian Art : Meaning of Art, Features of Indian Art, Elementary knowledge of paintings, Music, Dancing, Sculpture Archaeology, Iconography and Other Social Arts.
- (b) Indian Literature : Ancient Indian Literature, Elementary knowledge of Vedic Literature, Mahabharata, Ramayan and Other Main Granthas.
- (c) Indian Freedom Struggle: Freedom Struggle of 1857, National Consciousness Non-Co-operation Movement. Civil Disobedient Movement Quit India Movement Contribution of revolutionaries in freedom struggle.
- (d) Indian Constitution: Introduction, Main features of Constitution Fundamental Rights, Fundamental Duties.



बी.ए./बी.कॉम/बी.एससी. प्रथम वर्ष  
उद्यमिता विकास  
प्रश्न पत्र – III

सैद्धांतिक अंक – 40  
परियोजना मूल्यांकन आंतरिक अंक – 10

**इकाई-1**

उद्यमिता – परिभाषा, विशेषताएँ एवं महत्त्व, एक उद्यमी के प्रकार एवं कार्य, एक अच्छे उद्यमी के गुण उद्यमिता अभिप्रेरणा घटक।

**इकाई-2**

महिला उद्यमिता – संभावनाएँ एवं समस्याएँ  
एक व्यावसायिक अवसर हेतु खोज, अवसर के स्रोत, परियोजना अवसर का चयन।

**इकाई-3**

विस्तृत परियोजना प्रतिवेदन की तैयारी।  
संगठन के प्रकार का चयन, एकाकी व्यवसाय, साझेदारी एवं सहकारी समिति का अर्थ एवं विशेषताएं संगठन के चयन को प्रभावित करने वाले घटक।

**इकाई-4**

नियामक संस्थाओं की भूमिका – जिला उद्योग केन्द्र, प्रदूषण नियंत्रक मण्डल, खाद्य एवं औषधि प्रशासन, विद्युत विभाग एवं नगर निगम का विशेष अध्ययन।  
विकासात्मक संस्थानों की भूमिका, खादी एवं ग्रामीण आयोग, म.प्र. वित्त निगम, अनुसूचित बैंक, म.प्र. का महिला आर्थिक विकास निगम।

**इकाई-5**

प्रेरणा एवं अनुदान – अर्थ एवं आवश्यकता, पूंजी निवेश अनुदान, ब्याज अनुमान, ऊर्जा अनुदान, अंशदान सहायता, महिला उद्यमियों हेतु विशेष प्रेरणाएँ।  
बृहद सरकारी योजनाएं – प्रधानमंत्री रोजगार योजना, स्वर्ण जयंती रोजगार योजना, रानी दुर्गावती स्वरोजगार योजना, दीनदयाल स्वरोजगार योजना।

**B.A./B.COM./B.SC. I**

**PAPER-III**

**ENTREPRENEURSHIP DEVELOPMENT**

**Theory M.M. – 40**  
**Assignment M.M. - 10**

**Unit-1**

Entrepreneurship : Definition, Characteristics and significance. Types & functions of an entrepreneur, Qualities of a good Entrepreneur, Entrepreneurial motivation factors.

**Unit-II**

Women Entrepreneurship : Opportunities and problems.  
Search for a business idea, sources of ideas, selection of project idea.

**Unit-III**

Preparation of detailed Project Report.  
Selection of Types of organisation. Concept and characteristics of Sole Proprietorship, Partnership and Co-operative Society. Factors influencing the choice of organisation.

**Unit-IV**

Role of Regulatory institutions: Particular study of DIC, Pollution Control Board, Food and Drugs Administration, Electricity Board & Municipal Corporation.  
Role of Promotional Institutions: KVIC, MPFC, Scheduled banks, Women Economic Development Corporation of MP.

**Unit -V**

Incentives and Subsidies: Concepts and needs. Capital Investment Subsidy, Interest Subsidy, Subsidy for power, Margin Money Assistance, Special incentives to Women Entrepreneurs.  
Major Govt. Schemes: PMRY, SJRY, RDSY, Deendayal Swarojagar Yojana.

**Recommended Books -**

1. Entrepreneurial Development by S.S. Khanka (S.Chand)
2. Entrepreneurial Development by Taneja & Gupta (Galgotia Pub.)
3. Entrepreneurial Development by Vasant Desai (Himalaya)
4. Entrepreneurial Development in India by C.B. Gupta & Srinivasan (Sultan Chand & Sons)
5. उद्यमिता विकास – जी.एस. सुधा (रमेश बुक डिपो)
6. उद्यमी उद्योग और स्वरोजगार – सेडमेप 16-ए, अरेरा हिल्स, भोपाल।
7. स्वरोजगार मार्गदर्शिका – तदैव
8. उद्यमिता क्यों और कैसे – एम.पी. कॉन, गंगोत्री भवन, टी.टी. नगर, भोपाल।
9. उद्यमिता (मासिक पत्रिका) उद्यमिता विकास केन्द्र, 16-ए, अरेरा हिल्स, भोपाल।



### **B. Com. Ist Year**

#### **Group II : Business Management (Paper I)**

##### **Business Communication Course input details (Syllabus)**

**Objective :** The objective of this course is to develop effective business communication skills of oral and written among the students.

##### **Unit – 1.**

Introduction : communication-Definition, nature, objectives, importance to managers communication. Theories and process. Symbiotic interactionism. Information theory, interaction theory. Transaction theory. Elements of communication. Importance of feedback.

##### **Unit – 2.**

Dimensions of Communication & Directions of Communication. Media/Means of communication-Verbal (oral & written), non-verbal oral communication, effective listening, principles of effective communication.

##### **Unit – 3**

Non-Verbal Communication Body Language/Kinesics, Para language, Sign language/Visual and Audio Elements, Channels of Communication formal-information/Grapevine, Barriers to communication. Oral Business Communication-Speeches, Interviews, Group discussions, Conference.

##### **Unit – 4**

Written Business Communication-Concept, Advantages, Disadvantages and importance, Need of business letters, Kinds of business letters, Writing skills, Essentials of an effective business letter. Structure of a business letter, enquiries, Replies, Orders, Credit and Reference letters, Supply letter, Dunning letters, Sales letters, Circular letters.

##### **Unit – 5**

Drafting-Official letters, D.O. letters, Application for jobs, Report Writing-Importance of reports, Types of business reports, Chairman speech, Report of Committees. Modern Forms of Communicating Fax; E-Mail, Video Conferencing, International (Communication Adapting to global business).

### **B. Com. Ist Year**

#### **Group II : Business Management (Paper II)**

##### **Business Regulatory Framework**

**Objective :** The objective of this course is to provide a brief idea about the framework of Indian business laws.

##### **Unit – 1.**

Law of contract (1872) : Nature of contract ; Classification ; Offer and acceptance ; Capacity of Parties to contract ; Free consent ; consideration ; Legality of object ; Agreement declared void ; Performance of contract ; discharge of contract ; Remedies for breach of contract.

##### **Unit – 2.**

Special contract : Indemnity ; Guarantee ; Bailment and Pledge ; Agency.

##### **Unit – 3**

Sale of Goods Act, 1930 : Formation of contracts of sale ; Goods and their classification, price ; Conditions and warranties ; Transfer of property in goods ; per formation of the contract of sales ; unpaid seller and his rights, sale by auction ; Hire purchase agreement.

##### **Unit – 4**

Negotiable Instrument Act, 1881 : definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Negotiation; Dishonour and Discharge of negotiable instrument.

##### **Unit – 5**

The Consumer Protection Act, 1986: Salient features; Definition of Consumer; Grievance redressal machinery.

Foregin Exchange Management Act, 2000: Definitions and main provisions.

##### **Recommended Books :**

1. Deasi T.R. : Indian Contract Act; Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergamwala J.S.: The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd., Mumbai.
3. S.A. Sarlekar : Com. Law.



**B. Com. Ist Year**  
**Accounting Group (Paper I)**  
**Financial Accounting (Syllabus)**

**Unit – 1.**

Definition, Development and objectives of accounting. Basic Concepts, Principles, Postulates and Conventions of accounting. Rules and their application related to maintenance of journal and ledger. Sub-division of journal; Preparation of trial balance. Errors and their rectification. Final Accounts Preparation of manufacturing, Trading, Profit & Loss A/C and Balance with adjustments.

**Unit – 2.**

Accounting of Non-Trading Institutions. Depreciation, Provisions and Reserves : Concept of depreciation, methods of depreciation Depreciation accounting ; Depreciation policy- Accounting Standard : 16 Provisions and reserves, Consignment Accounts.

**Unit – 3**

Higher-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of small sale values; Account of instalment purchase system. Branch Accounts system; Wholesale branch; Independent branch; foreign branch.

**Unit – 4**

Partnership Accounts : Essential characteristics of partnership, Partnership deed; Final Accounts; Adjustments after closing the accounts; fixed and fluctuation capital; Goodwill; Joint Life Policy; change in Profit Sharing Ratio. Reconstitution of a partnership firm Admission of a partner; Retirement of a partner; Death of a partner.

**Unit – 5**

Amalgamation of partnership firms; Dissolution of a partnership firm-Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.  
Accounting Standard (Only Outlines), Indian and International.

**B. Com. Ist Year**  
**Accounting Group (Paper II)**  
**Business Mathematics**

**Unit – 1.**

Ratio- Profit ratio, sacrifice ratio and gain ratio, Percentage-Application of percentage in calculating cost and invoice price, manager's commission, discount, commission and brokerage, Average, Profit and loss.

**Unit – 2.**

Calculus (Problems and theorems involving trigonometrical ratios are not to be done): Elementary differentiation – partial derivatives up to second order; Homogeneity of functions; maxima and Minima; cases of one variable Euler's theorem.

**Unit – 3**

Elementary Matrices and Determinants; Definition of a matrices, types of matrices, Algebra of matrices, Elementary properties of determinants; Calculation of values of determinants up to second order.

**Unit – 4**

Logarithms. Linear Programming, Graphical method of solution; Problems relating to two variables including the case of mixed constraints. Simplex Method- Solution of problems up to two variables.

**Unit – 5**

Simple & Compound Interest and Annuities – different types of interest rates; concept of present value and amount of a sum types of annuities; present value and amount of an annuity including the cases of continuous compounding; problems relating to sinking fund.



**B. Com. Ist Year**  
**Applies Economics Group (Paper I)**  
**Business Economics**

**Unit – 1.**

Definition of Economics, Concept of Micro and macro economics. Methods of study (deductive and inductive) Economics laws and their nature. Significance of Economics. Basic problems of an Economy.

**Unit – 2.**

Elasticity of Demand: Concept and Measurement of elasticity of demand; price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determination of elasticity of demand; Importance of elasticity of demand.

**Unit – 3**

Factors of Production: Land, labour. Theories of population Division of labour, efficiency of labour. Capital, Organisation, the Saclae of Production large and small.  
Production Function : Law of variable proportions, Economics regions and optimum factors combination, Expansion path; Returns to scale; Internal and External Economics and dis-economies.

**Unit – 4**

Markets and their classification. Cost of production. Prime Cost and Supplementary Cost, Concept of Opportunity Cost, Analysis of revenue, Price determination in short and long period under the conditions of perfect competitions. Monopoly and Imperfect Competition, Control of Monopoly.

**Unit – 5**

Interests – Concept and theories of interest; Profit-nature, concepts and theories of profit : Rent<sup>0</sup> concept; Ricardian and modern Theories of rent Quasirent, Theories of wages.

Suggested Readings Books.

1. व्यवसायिक अर्थशास्त्र—लॉड एवं मंगल
2. अर्थशास्त्र के सिद्धांत – के.पी. जैन

**B. Com. Ist Year**  
**Applies Economics Group (Paper II)**  
**Business Environment**

**Unit – 1.**

Indian business environment- Concept, Components, Economics Environment, Non-Economic Environment; (social, cultural, politico-legal Environment) Importance.

**Unit – 2.**

Economic trends (over view): Income; Saving and Investment; Structure of Indian Industry- Public and Private sector, Trade (Foreign)-Balance of Payments, Recent Policies-Money, Finance.

**Unit – 3**

Problems of Growth: unemployment, poverty; Regional Imbalances, Social injustice, Inflation, Parallel economy, Industrial sickness. The current five year plan, major policies; Resource allocation.

**Unit – 4**

Role of government: Monetary and fiscal policy; Industrial Policy, Industrial licensing, Privatization, liberalization, globalization, Export-Import Policy, Regulation of foreign investment, Collaborations in the light of recent changes.

**Unit – 5**

International trading environment, trends of world trade and the problems of developing countries, international economics grouping, GATT,WTO, World Bank, IMF, UNCTAD.