CHAUDHARY DEVI LAL UNIVERSITY
SIRSA (HARYANA)

SYLLABI & SCHEME OF EXAMINATION

BACHELOR OF COMMERCE
(1st Year)
(DISTANCE EDUCATION MODE)
2010-11

SYLLABUS AND SCHEME OF EXAMINATION OF
B.COM-I
2010-11

Paper No.	Name of Paper	Time	Max. Marks
Paper 1	Business Communication	3 Hours	100
Paper 2	Business Mathematics	3 Hours	100
Paper 3	Financial Accounting	3 Hours	100
Paper 4	Business Economics	3 Hours	100
Paper 5	Business Management	3 Hours	100
Paper 6	Basic of Computer	3 Hours	100
Paper 7	Environmental Studies	3 Hours	100
	(Compulsory Qualifying Subject)		

BUSINESS COMMUNICATION

Max. Marks:80+20
Time: 3 Hrs.

Note: The question paper will be of 80 marks and it will consist of 9 questions, out of which the candidates would be required to attempt five questions. The first question will be compulsory which will include eight short questions. The candidates have to attempt any four questions out of the remaining questions. All questions will carry equal marks.

Introducing Business Communication:

Basic forms of communicating, Communication models and processes, Effective communication: Theories of communication; Audience Analysis.

Self-Development and Communication:

Development of positive personal attitudes; SWOT analysis; Votes model of interdependence; Whole communication.

Corporate Communication:

Formal and informal communication network Business Miscommunication (Barriers); Improving communication; Practices in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercise, Individual and group presentation and reports writing.

Principles of Effective Communication

Writing Skills:

Planning business messages, Rewriting and editing; The first draft; Reconstructing the final draft Business letters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

Report Writing:

Introduction to a proposal, short report and formal report, report preparation.

Oral Presentation:

Principles of oral presentation, factors affecting presentation, sales presentation, training presentation conducting surveys, speeches to motivate effective presentation skills.

Non-Verbal Aspects of Communicating.

Body language:

Kinesics, Proxemics, Para language.

Effective Listening:

Principles of effective listening; Factors affecting listening exercise; Oral, written and video sessions.

Interviewing Skills:

Appearing in interview; Conducting interviews; Writing resume and letter of application.

Modern Forms of Communicating:

Fax, E-mail, Video conferencing etc.

International Communication:

Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

Suggested Readings:

1. **Bovee and Thill:** Business Communication Today, Tata Mc-Graw Hill, New Delhi.

2. **Ronald E. Dulek and John S. Fielder:** Principles of Business Communication; Macmillan Publishing Company, London.

3. **Randall E. Magors:** Business Communication; Harper and Row, New York.

4. **Webster's** Guide to Effective Letter Writing; Harper and Row, New York.
5. **Balasubramanyam:** Business Communications; Vikas Publishing House, Delhi.
6. **Kaul:** Business Communication; Prentice Hall, New Delhi.
7. **Kaul:** Effective Business Communication; Prentice Hall, New Delhi.
8. **Patri VR:** Essentials of Communication; Greenspan Publications, New Delhi
9. **Senguin J:** Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
10. **Robinson, Netrakanti and Shintre:** Communicative Competence in Business English; Orient Longman, Hyderabad.

BUSINSS MATHEMATICS

Max. Marks:80+20

Time:3 Hours

Note: The question paper will be of 80 marks and it will consist of 9 questions, out of which the candidates would be required to attempt five questions. The first question will be compulsory which will include eight short questions. The candidates have to attempt any four questions out of the remaining questions. All questions will carry equal marks.

Calculus: (Problems and theorems involving trigonometrical ratios are not to be done)

Differentiation:

Partial derivatives up to second order, Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit function with the held of total differentials. Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint.

Integration:

Integration as anti-derivative process; Standard forms; Methods of integration by substitution by parts and by use of partial fractions; Definite integration; Finding areas in simple bases, Consumers and producers surplus; Nature of Commodities Learning Curve; Leontiff Input-Output Model.

Matrices and Determinants:

Definition of a matrix, Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through

adjoint and elementary row or column operations; Solutions of a system of linear equations having unique solution and involving not more than three variables.

Linear Programming Formulation of LPP:

Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redudant constraints.

Simple Method:

Solution of problems up to three variables, including cases of mixed constraints, Duality; Transportation Problem.

Compound Interest and Annuities:

Certain different type of interest rates; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case or continuous compounding; Valuation or simple loans debentures. Problem relating to sinking funds.

Suggested Readings:

1   **Allien, R.G.D.:** Base Mathematics; Macmiltan, New Delhi.
2   **Dowling, E.T.:** Mathematics for Economics; Schaum Series, McGraw Hill, London.
3   **Loomba, Paul:** Linear Programming; Tata McGraw Hill, New Delhi.
4   **Vohra, N.D.:** Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
5   **Sni, R.S.:** Business Mathematics; Pitamber Publishing House.
6   **Kapoor, V.K.:**Business Mathematics; Sultan Chand & Sons, Delhi.
7   **Holden;** Mathematics for Business and Economics; Macmillanm India, New Delhi.

FINANCIAL ACCOUNTING

Max. Marks:80+20
Time:3 Hours

Note: The question paper will be of 80 marks and it will consist of 9 questions, out of which the candidates would be required to attempt five questions. The first question will be compulsory which will include eight short questions. The candidates have to attempt any four questions out of the remaining questions. All questions will carry equal marks.

Meaning and Scope of Accounting:

Need development and definition of accounting; Bookkeeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

Accounting Principles:

International accounting standards (only outlines); Accounting principles: Accounting standards in India (only outlines).

Accounting transactions:

Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry, Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance; Sub-division of journal.

Capital and Revenue:

Classification of Income; Classification of expenditure. Classification of receipts, Accounting concepts and Income measurement; Expired cost and income measurement.

Final accounts:

Manufacturing accounts; Trading account; Profit and loss account; Balance Sheet, Adjustment entries.

Rectification of errors:

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

Depreciation Provisions, and Reserves:

Concept of depreciation; Causes of depreciation, Depreciation depletion, amortization and dilapidation, Depreciation accounting; Method of recording depreciation, Method for providing depreciation; Depreciation of different assets; Depreciation of replacement cost, Depreciation policy a per Accounting standard; Depreciation Accounting; Provisions and Reserves.

Accounting of Non Trading Institutions.

Special Accounting Areas:

Consignment Accounts:

Important terms, Accounting records; Valuation of unsold stock; Conversion of consignment into Branch.

Joint Venture Accounts:

Meaning of Joint venture; Joint venture and partnership; Accounting records.

Branch Accounts:

Dependent Branch, Debtors system, stock and debtor system; Final accounts system; Wholesale branch, Independent branch; Foreign branch.

Hire purchase and Instalment purchase system:

Meaning of hire-purchase contract; Legal provision regarding hire purchase contract; Accounting record for goods of substantial sale values, and accounting records for good of small values, Instalment purchase system, After Sale service.

Partnership Accounts:

Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating 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; Amalgamation of partnership firm; 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.

Suggested Readings:

1   **Anthony, R.N. and Reece, J.S.:** Accounting Principles, Richard Irwin Inc.
2   **Gupta, R.L. and Radhaswanmy, M.:** Financial Accounting; Sultan Chand and Sons, New Delhi.
3   **Monga, J.R. Ahuja, Girish and Sehgal, Ahok :** Financial Accounting, Mayur Paper Back, Noida
4   **Shukla, M.C. Grawal, T.S. and Gupta, S.C.:** Advanced Accounts, S Chand and Co. New Delhi.
5   **The Institute of Chartered Accountants of India:** Compendium of statement and Standards of Accounting, New Delhi.

BUSINESS ECONOMICS

Note: The question paper will be of 80 marks and it will consist of 9 questions, out of which the candidates would be required to attempt five questions. The first question will be compulsory which will include eight short questions. The candidates have to attempt any four questions out of the remaining questions. All questions will carry equal marks.

Introduction: Basic problems of an economy, Working of price mechanism.

Elasticity of Demand:

Concept and measurement of elasticity of demand; Price, Income and cross elasticities, average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Production Functions:

Law of variable properties; Iso-quants; Economic regions and optimum factor combination; Expansion path; Return to scale; Internal and external economies and diseconomies; Ridge lines.

Theory of Costs:

Shortrun and longrun cost curves- traditional and modern approaches.

Market Structures:

Market structures and business decisions: Objectives of a business firm.

10

(a) **Perfect Competition:** Profit maximization and equilibrium of firm and industry; Short run and Long-run supply curves; Price and output determination, Practical applications.

(b) **Monopoly:** Determination of price under monopoly: Equilibrium of a firm, Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination; Practical applications.

(c) **Monopolistic Competition:** Meaning and characteristics: Price and output determination under monopolistic competition; Product differentiations, Selling costs, Comparison with perfect competition; Excess capacity under monopolistic competition.

(d) **Oligopoly:** Characteristics, indeterminate pricing and output; Classical model of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

Factor Pricing-I:

Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour; Rent-concept; Ricardian and modern theories of rent; Quasi-rent.

Factor Pricing-II:

Interests-concept and theories of interest; Profit-nature, concepts and theories of profit.

Suggested Readings:

1. **John P. Gonld Jr. and Edward P. Lazear:** Micro-economic Theory; All India Traveller, Delhi.

2. **Browning Edger K. and Browning Jacquenlence, M.:** Micro-economic Theory and Applications; Kalyani, New Delhi.

3. **Watson Donald S. and Getz Molcolm:** Price Theory and Its Uses, Khosia Publishing House, New Delhi.

4. **Koutsoyianni A. :** Modern Micro-economics: Macmillan, New Delhi.

5. **Richard G. Lipsly:** An Introduction to Positive Economics: ELBS, Oxford.

6. **Fitgler G.:** The Theory of Price: Prentice Hall of India.

7. **Nellis & Parker:** The Essence of Business Economics: Prentice Hall, New Delhi.

8. **Ferguson, P.R and Rothschild, R. and Ferguson, GJ.:** Business Economics; Macmillan, Hampshire.

9. **Ahuja, H.L:** Business Economics; S. Chand & Co. New Delhi.

BUSINESS MANAGEMENT

Note: Ten questions shall be set in the question paper with a minimum of three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

Introduction:
Concept, nature, process and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management throught; Classical and neo-classical systems; contingency approaches.

Planning:
Concempt, process, and types. Decision making concept and process, bounded rationality, management by objectives, Corporate planning; Environment analysis and diagnosis; Strategy formulation.

Organizing:
Concept, nature, process and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure-forms and contingency factors.

Motivating and Leading people at Work:
Motivation concept; theories-Maslow, Herzberg, Megrcgor, and Ouchi; Financial and non-financial incentives.

Leadership:

Concept and leadership-styles, leadership theories (Tannenbaum and Schmidt); Likerts System Management.

Communication:

nature, process, networks, and barriers, Effective communication.

Managerial Control: Concept and process:

Effective control system; Techniques of control-traditional and modern.

Management of Change: Concept, nature and process of planned change: Resistance of change, Emerging horizons of management in a changing environment.

Suggested Readings:

1.   **Drucker, Peter F. :** Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.

2.   **Weihrich and Kppntz, et al.:** Essentials of Management; Tata McGraw Hill, New Delhi.

3.   **Fred Luthans:** Organizational Behaviour. McGraw Hill, New York.

4.   **Louis A. Alien:** Management and Organization: McGraw Hill, Tokyo.

5.   **Ansoff, H.J. :** Corporate Strategy: McGraw Hill, New York.

6.   **Hampton, David R.:** Modern Management; McGraw Hill, New York.

7.   **Stoner and Freeman:** Management; Prentice-Hall, New Delhi.

8.   **Maslow, Abraham:** Motivation and Personality: Harper and Row, New York 1954.

9. **Hersey Paul and Blanchard Kenneth:** Management of Orgnization Behaviour Utilizing the Human Resources; Prentice Hall of India, New Delhi.

10. **Bancevish, J.M. and Matleson, M.T.:** Organizational Behaviour & Management; Irwith Homewood, Illinois.

BASICS OF COMPUTER

(A) Theory   **Max. Marks: 50**

                                                        Time: 3 Hours

Note: Eight questions shall be set in the question paper. The candidates shall be required to attempt any five questions.

Fundamentals of Computers:

Model of a digital of computer; functioning of a digital computer; histotical evolution of computers, classification of computers, Human being vs. computer, input/output devices, storage devices, types of software; Application and system software, multiprogramme, operating system and its functions, time-sharing, multiprocessing, applications of computers in commerce, marketing, education and management.

Introduction to Windows:

Types of windows, windows as an operating system, windows explorer, using clipboard, using paint brush, control panel, Installing a printer.

MS-WORD:

Fundamentals of MS-WORD; Menus, toolbars, ruler scroll bar, creating editing, saying, importing, exporting and inserting files. Working with frames columns, pictures, tables, macros.

MS-Excel:

Worksheet overview: Rows, columns, cell, menus, creating, worksheet, opening and saving worksheets, formatting, printing establishing worksheet links, tables creating and printing graphs, macros, using built-in functions.

(A) Practical   **Max. Marks: 50**

                                                        Time: 3 Hours

MS Word,   MS-Excel,   Windows

Paper-7   **SCHEME AND SYLLABUS
FOR THE SUBJECT OF
ENVIRONMENTAL STUDIES**

Scheme of Examination: In case of awarding the marks, the question paper should carry 100 marks. Te structure of the question paper being:-

Paper-I	PART-A	Short Answer Pattern	20 Marks
	PART-B	Essay Type with inbuilt choice	40 Marks
		Internal Assessment	15 Marks
Paper-II	PART-C	Field Work (Practical)	25 Marks

The examination of this compulsory qualifying subject of Environmental Studies in case of the UCDL candidates will also be conducted by the Examination Branch of the University alongwith the annual examinations of other theory papers of the UCDL candidates of the respective UG streams. With regard to the Field Work (Practical), the UCDL candidates will be required to submit a Report of Practical Assignment of around 20 pages neatly written/typed, duly bound by 31st May of the session which will be got evaluated by the Examination Branch of the University as in case or practical Assignment/Project Report submitted by the UCDL candidates of other courses.

Instructions for the Examiners:

Part-A   Question 1 is compulsory and will contain ten short- answer type questions of 2 marks each covering the entire syllabus.

Part-B Eight essay type questions (with inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of the 10 marks.

PCP/Contact Classes:

The subject of Environmental Studies will also be taken up in the PCPs/Contact Classes to be arranged by the University with number of lectures at par with other subjects/papers of the respective courses.

Each candidate will be required to score minimum of 35% marks each in theory and Practical separately. The marks obtained in this qualifying paper will not be included in determining the percentage of marks/division obtained by them for the award of '**degree**'. However, these will be shown in the detailed marks certificate of the subject.

The candidates, who will not able to pass in the subject of Environmental Studies (Theory and/or Field Work/Practical) in 1st year will have to qualify the same by appearing in the examination of Environment Studies in 2nd year or 3rd year or thereafter by submitting a separate examination form and examination fee of Rs.50/- an ex-student as in the case of "Reappear/Compartment' candidates. There will, however, be no supplementary examination in the subject of Environmental Studies.

CORE MODULE SYLLABUS FOR ENVIRONMENTAL STUDIES FOR UNDER GRADUATE COURSES OF ALL BRANCHES OF HIGHER EDUCATION

(AS APPROVED BY THE UGC)

The **Multidisciplinary nature** of environmental studies; Definition; Scope and Importance, Need for public awareness.

Natural Resources

Renewable and non-renewable more resources:

Natural resources and associated problems

(a) Forest resources: Use and over-exploitation deforestation, case studies, Timber extraction, mining, dams and their effects on forests and tribal people.

(b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams: benefits and problems.

(c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesicide problems, water logging, salinity, case studies.

(e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.

(f) Land recourses: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

19

Ecosystem

- Concept of a ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
  - Forest ecosystem
  - Grassland ecosystem
  - Desert ecosystem
  - Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)

Biodiversity and its Conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Biogeographically classification of India.
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option value.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-sports of biodiversity.
- Threats to biodiversity: habital loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation and biodiversity.

Environmental Pollution

Definition

Cause, effects and control measures of:-

a. Air Pollution

b. Water Pollution

c. Soul Pollution

d. Marin Pollution

e. Noise Pollution

f. Thermal Pollution

g. Nuclear Pollution

- Solid Waste Management: Cause, effects and control measures of urban and industrial wastes.

- Role of an individual in prevention of pollution.

- Pollution case studies.

- Disaster Management: Floods, earthquake, cyclone and landslides.

Social Issues and the Environment

- 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. Case studies

- Environment ethics: Issues and possible solutions.

- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act
- Forest Conservation Act.
- Issue involved in enforcement of environment legislation
- Public Awareness

Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environmental and human health
- Human Rights
- Value Education
- HIV/AIDS
- Women and Child Welfare
- Role of Information Technology in Environmental and Human Health
- Case Studies

Field Work (Practical)

- Visit to a local area to document environmental assets-river/ forest/grasslands/hills/mountain
- Visit to local polluted site- Urban/Rural/Industrial/Agricultural
- Study of common plant, insects, birds
- Study of simple ecosystem-pod, river, hill slopes etc.

References:

1. Agarwal, K.C. 2001 Environemntal Biology, Nidi Publ., Ltd., Bikaner
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380013, India. Email: mapin@icenet.net (R)
3. Brunner, R.C. 1989, Hazardous Waste Incineration, McGraw Hill Incl., 480p.
4. Clerk, B.S. Marin Pollution. Clanderson Pross Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E. & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earty, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security, Stockholm Env. Institute. Oxford University Press, 473p.
9. Hawkins, R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H. & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge Un iversity Press. 1140p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi, 284p.
12. McKinney. M.L. & Schoch, R.M. 1996. Environmental Science Systems & Solutions Web Enhanced edition, 639p.

13. Mhaskar, A.K., Matter Hazardous, Techno-Science-Publication (TB)

14. Miller, T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)

15. Odum, B.P., 1971. Fundamentals of Ecology, W.B. Saunders Co. USA, 574p.

16. Rao M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford & IBH Publ. Co. Pvt. Ltd., 345p.

17. Sharma, B.K., 2001. Environmental, Chemistry, Goel Publ. House, Meerut

18. Survey of the Environment, the Hindu (M)

19. Townsend C, Harper J. and Michel Begon, Essentials of Ecology, Blackwell sciences (TB)

20. Trivedi, R.K. Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol.I and II, Enviro Media (R)

21. Trivedi, R.K. and P.K. Goel, Introduction to air pollution, Techno-science Publications (TB)

22. Wagner, K.D., 1998. Environmental Management, W.B. Saunders Co. Philadelphia USA, 499p.

(M) Magazine

(R) Reference

(TB) Textbook