



# UNIVERSITY OF DELHI

## B.Com.

- Semester I Nov. /Dec. Examination 2011
- Semester II April/May Examination 2012
- Semester III Nov. /Dec. Examination 2012
- Semester IV April/May Examination 2013
- Semester V Nov. /Dec. Examination 2013
- Semester VI April/May Examination 2014



B.Com. Syllabus as per revised course structure to be effective from  
Academic Year 2011-12 and onwards

Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007

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*Murthy 2/5/11*

Department of Commerce  
Delhi School of Economics  
University of Delhi  
Delhi-110007



## SCHEME OF EXAMINATIONS FOR B.COM.

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi
2. The system of evaluation shall be as follows:
  - 2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.
  - 2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.
4. **PASS PERCENTAGE AND PROMOTION CRITERIA**  
As per university rules.
5. **REAPPEARANCE IN PASSED PAPERS**  
As per university rules.
6. **DIVISION CRITERIA**  
As per university rules.
7. **SPAN PERIOD**  
As per university rules.
8. **ATTENDANCE REQUIREMENT**  
As per university rules.
9. **CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM.**
  - Internal Assessment shall be as per existing norms
  - Marks shall be as follows:
 

○ Assignment	-	10
○ Class Test	-	10
○ Attendance	-	05



- There shall be two assignments per semester.
- There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.
- All other rules of Internal Assessment shall remain the same.
  
- Workload and Tutorials.
  - Lecture per paper/ per week 5
  - Preceptorial (fortnightly) per paper/ group 1
  - Practical per paper/ week As in structure above
  - Tutorial Group Size As per existing norms
  - Practical Group Size As per existing norms
  - Section Size As per existing norms
  - Credit 5 +1



## B.Com. Semester Schemes 2011 (Onwards)

### Semester – I

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exa Hou
		Regular	IA				
Paper CP 1.1	Business Organization and Management	75	25	5	1		3
Paper CP 1.2	Financial Accounting	75	25	5	1		3
Paper CP 1.3	Principles of Micro Economics	75	25	5	1		3
Paper CP 1.4	MIL/Humanities	75	25	04	1		3
<b>Semester Total</b>		<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

### Semester – II

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exami ion Ho
		Regular	IA				
Paper CP 2.1	Business and Industrial Laws	75	25	5	1		3
Paper CP 2.2	Corporate Accounting	75	25	5	1		3
Paper CP 2.3	Macro Economics	75	25	5	1		3
Paper CP 2.4	English	75	25	04	1		3
<b>Semester Total</b>		<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

Semester – III

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 3.1	Business Mathematics & Statistics	75	25	5	1		3
Paper CP 3.2	Company and Compensation Laws	75	25	5	1		3
Paper CP 3.3	Economics Development & Policy in India	75	25	5	1		3
Paper CP 3.4	Elective Language	75	25	4	1		3
<b>Semester Total</b>		<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

Semester – IV

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 4.1	Cost Accounting	75	25	5	1		3
Paper CP 4.2	Income Tax & Auditing	75	25	5	1		3
Paper CP 4.3	Economic Regulation of Domestic and Foreign Exchange Markets	75	25	5	1		3
Paper CP 4.4	Business Communication or Vyapaar Sanchar	75	25	4	1		3
Paper CP 4.5	MIL – Advanced	75	25	4	1		3
<b>Semester Total</b>		<b>375</b>	<b>125</b>	<b>25</b>	<b>5</b>		



## Semester – V

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exa Hou
		Regular	IA				
Paper CP 5.1	Financial Management	75	25	5	1		3
Paper CP 5.2	Computer Applications in Business	45	15	5	1		2
	Practical	30	10			2	1
Paper CP 5.3	Corporate Governance, Business Ethics & CSR	75	25	5	1		3
Paper CP 5.4	Industrial Economics	75	25	5	1		3
	<b>Semester Total</b>	<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

## Semester – VI

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exan Hour
		Regular	IA				
Paper CP 6.1	Marketing Management	75	25	5	1		3
Paper CP 6.2	Business Environment	75	25	5	1		3
Paper CP 6.3	Human Resource Management	75	25	5	1		3
Paper CP 6.4	International Trade	75	25	5	1		3
	<b>Semester Total</b>	<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		



**B.Com Semester I  
Paper No. : CP 1.1**

**BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective:** The course aims at providing a basic knowledge to the student about the organization and management of a business enterprise.

**Unit: I**

Business System and Contemporary Business Environment. Forms of Business Organization including LLP. Entrepreneurial Process – Idea generation, Feasibility study. Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector and e-commerce

**20 Lectures**

**Unit – II**

The Process of Management. Planning – Decision Making. Strategy Formulation. Organizing – Basic considerations. Departmentation - functional, project, matrix and network. Delegation and decentralization of authority. Dynamics of group behaviour.

**15 Lectures**

**Unit-III**

Leadership: Concept, Managerial Grid, Situational Leadership. Motivation: Concept and Theories – Maslow, Herzberg, McGregor and Ouchi. Control: Concept and Process.

**15 Lectures**

**Unit-IV**

Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management

**10 Lectures**

**Unit – V**

Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

**15 Lectures**



**Suggested Readings:**

1. Chhabra T.N.; *Business Organisation & Management*, Sun India Publications, New Delhi.
2. Shankar, Gauri; *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
3. Tulsian, P.C.; *Business Organisation & Management*, Pearson Education, New Delhi.
4. Tripathi, P.C.; *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi.
5. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
6. Bushkirk, R.H.; *Concepts of Business: An Introduction to Business System*, Dryden Press, NY.
7. Douglas, McGregor; *The Human Side of Enterprise*, McGraw-Hill, New York.
8. Kotler, Philip; *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice-Hall of India, New Delhi.
9. Robbins, Stephen P.; *Business Today: New World of Business*, Harcourt College Publishers, Fortworth.
10. Buffa, Elwood S.; *Production/Operations Management*, Prentice Hall of India, New Delhi.

**Note: Latest edition of text book may be used.**





B.Com Semester I  
Paper No. : CP 1.2

FINANCIAL ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

**Objective:** To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

**Unit – I**

- (i) **Financial Accounting:** Nature and scope, Limitations of Financial Accounting.
- (ii) Basic Concepts and Conventions. *Accounting Standards:* Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
- (iii) **Accounting Process:** From recording of transactions to preparation of final accounts.
- (iv) **Final Accounts of Not-For profit Organization:** From receipts and payments account with additional information and vice-versa Preparation of Balance Sheets (opening and closing) from receipts and payments account and income expenditure account and additional information.

15 Lectures

**Unit – II**

**Consignment and Joint Venture Accounts:**

- (i) **Consignments:** Features, Accounting treatment in the books of the consignor and consignee.
- (ii) **Joint Ventures:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

15 Lectures

**Unit – III**

**Depreciation Accounting:** Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

15 Lectures



**Unit – IV**

**Inland Branches:** Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

**15 Lectures**

**Unit – V**

**Dissolution of Partnership Firms:** Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

**15 Lectures**

**Suggested Readings:**

1. J.R Monga, *Basic Financial Accounting*, Mayur Paper backs, Darya Gang New Delhi.
2. T.S, Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
4. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
5. Ashok Sehgal and Deepak Sehgal, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
6. R. Narayana Swamy "*Financial Accounting*" PHI Pvt., New Delh.

**Note: Latest edition of text book may be used.**



B.Com Semester I  
Paper No. : CP 1.3

PRINCIPLES OF MICRO ECONOMICS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

**Topic 1: Introduction**

Lectures 12

- (a). *Demand & Supply*: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply.
- (c). Application of demand and supply.

**Topic 2: Consumer Theory**

Lectures 18

- (a). *Ordinal Utility theory*: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

**Topic 3: Production and Cost**

Lectures 12

- (a). *Production*: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics & Diseconomies of scale.
- (b). *Costs*: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

**Topic 4: Market Structures**

Lectures 20

- (a). *Theory of Perfect Competition*: Assumption; Theory of a firm under perfect competition; Demand & Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocative efficiency under perfect competition.



- (b). *Theory of Monopoly Firm*: Short run long run equilibrium of monopoly firm. Concepts of supply curve under monopoly; Allocative inefficiency & dead weight loss monopoly; Price discrimination.
- (c). *Imperfect Competition*: Difference between perfect competitions, monopoly and imperfect competition;
  - (i) Theory of monopolistic competition : Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
  - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.

**Topic 5: Income Distribution and Factor Pricing**

**Lectures 13**

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

**Suggested Readings:**

1. SPS Chauhan, *Micro Economics, An Advanced Treatise*, Prentice Hall of India, 2009.
2. Deepashree, *Principles of Micro Economics, Ane Books Pvt Ltd, New Delhi*
3. R. G. Lipsey and K. A. Chrystal – *Principal of Economics, Chapters 20 to 28; (Oxford University press) (relevant chapter).*
4. Maddala G. S. and E. Miller, *Microeconomic Theory and Applications*, McGraw-Hill International Edu.
5. Gould Johnl and Edward P. Lazeor, *Microeconomic Theory*, All India Traveller Book seller, New Delhi.

**Note: Latest edition of text book may be used.**



B.Com. Semester Course



B.Com Semester I  
Paper No. : CP 1.4

आधुनिक भारतीय भाषा : (MIL HINDI-A)

अनिवार्य हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

(क) भाषिक प्रयोग और क्षमता 25 अंक/10 पीरियड

- हिंदी भाषा : विकास-यात्रा
- टिप्पण, प्रारूपण, संक्षेपण
- कोश-परिचय (एकभाषी, द्विभाषी, समांतर और विश्वकोश)
- कंप्यूटर में हिंदी का प्रयोग (लिपि, फॉन्ट और भाषा के संदर्भ में)
- वाणिज्य शब्दावली (सूची संलग्न)

(ख) संप्रेषण-क्षमता 15 अंक/10 पीरियड

- कार्यालयी पत्र-लेखन, प्रेस विज्ञप्ति, ज्ञापन, स्ववृत्त लेखन
- विज्ञापन-लेखन
- सर्जनात्मक लेखन (समसामयिक विषयों पर आधारित)

(ग) काव्य-संकलन 30 अंक/25 पीरियड

कबीर

कबीर वाङ्मय : खंड-2 संपादक जयदेव सिंह, वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1981)



**पद**

- अकथ कहानी प्रेम की

- दुलहिनीं गावहु मंगलचार
- संतो देखत जग बौराना
- पंडिया कवन कुमति तोंहि लागे
- संतो भाई आई ग्यान की औंधी रे

**साखी**

कबीर वाङ्मय : खंड-3 संपादक जयदेव सिंह, वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1976)

- गुरुदेव को अंग : 3, 28
- बिरह को अंग : 5, 45
- परचा को अंग : 35, 47
- काल को अंग : 14, 15
- मधि को अंग : 7, 10

**तुलसीदास**

कवितावली : अयोध्या कांड (गीता प्रेस, गोरखपुर)

पद संख्या : 1, 5, 11, 19, 21 (5 पद)

दोहावली : तुलसीदास (गीता प्रेस, गोरखपुर)

दोहा संख्या : 57, 63, 76, 151, 195, 256, 279, 283, 307, 326  
(10 दोहे)

**घनानंद**

घनानंद का काव्य : रामदेव शुक्ल : लोकभारती प्रकाशन, इलाहाबाद, 1996,

कवित्त संख्या : 2, 5, 14, 51, 55, 69, 72, 73

जयशंकर प्रसाद : (क) मधुप गुनगुनाकर कह जाता ....

(ख) अरी वरुणा की शांत कछार



सुभद्राकुमारी चौहान : (क) ठुकरा दो या प्यार करो

(ख) मेरा जीवन

केदारनाथ अग्रवाल : (क) मार हथौड़ा कर कर चोट

(ख) धूप चमकती है चाँदी की साड़ी पहने

(घ) गद्य संकलन :

30 अंक/25 पीरियड

कहानी : (क) बड़े घर की बेटी - प्रेमचंद

(ख) हार की जीत - सुदर्शन

(ग) दोपहर का भोजन - अमरकांत

निबंध : आचरण की सभ्यता - सरदार पूर्णसिंह

ललित निबंध : गेहूँ और गुलाब - रामवृक्ष बेनीपुरी

व्यंग्य : विकलांग श्रद्धा का दौर - हरिशंकर परसाई

संस्मरण : हृषिकेश मुखर्जी के साथ ढाई दिन - मनोहरश्याम जोशी

एकांकी : प्रतिशोध - रामकुमार वर्मा

Note:

1. Lecture per Week – 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com Semester I  
Paper No. : CP L.4

आधुनिक भारतीय भाषा : (MIL HINDI-B)

अनिवार्य हिंदी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

(क) भाषिक प्रयोग एवं क्षमता

25 अंक/12 पीरियड

- राष्ट्रभाषा, राजभाषा, संपर्क भाषा, मानक भाषा
- अशुद्धि-शोधन (शब्दगत और वाक्यगत)
- कोश-परिचय (एकभाषी एवं द्विभाषी)
- बैंकों में हिंदी का प्रयोग
- पारिभाषिक शब्दावली (बैंकिंग, व्यावसायिक, वाणिज्यिक, प्रशासनिक : 100 शब्द) (विभाग द्वारा तैयार की जाएगी)

(ख) संप्रेषण-क्षमता

15 अंक/08 पीरियड

- व्यावसायिक पत्र-लेखन और स्ववृत्त लेखन (बॉयोडेटा)
- भेंटवार्ता
- सर्जनात्मक लेखन (समसामयिक घटना पर आधारित)

(ग) काव्य-संकलन

30 अंक/25 पीरियड

रैदास

संत काव्य : संपा. परशुराम चतुर्वेदी (किताब महल, इलाहाबाद, 1981)

पद संख्या 3, 4, 8, 12, 13

सूरदास

सूरसागर सार : संपा. धीरेन्द्र वर्मा, साहित्य भवन, इलाहाबाद, तृतीय संस्करण, 1977

पद संख्या - विनय के पद 23, 25





गोकुल लीला 7, 12, 18

राधा कृष्ण 46, 57, 110

उद्धव संदेश 155, 158, 187

रहीम : रहीम ग्रंथावली : संपा. विद्यानिवास मिश्र (वाणी प्रकाशन, दिल्ली, 1999)

दोहा संख्या 15, 20, 25, 33, 40, 78, 91, 93, 104, 105, 110, 136, 140, 142

निराला : तोड़ती पत्थर, दलित जन पर करो करुणा (राग विराग से)

बच्चन : मधुशाला 1, 3, 66, 83, 84, 92, 98, 103, 114, 116

नागार्जुन : ताशों में ही बचे रहेंगे, यह उन्मत्त प्रदर्शन

(घ) गद्य संकलन

30 अंक/25 पीरियड

कहानी - (क) प्रेमचंद : बेटों वाली विधवा (ख) यशपाल - करवा का व्रत (ग)

नासिरा शर्मा - दूसरा कबूतर

निबंध - एक दुराशा - बालमुकुन्द गुप्त

रिपोर्ताज : सरहद के उस पार - रेणु

संस्मरण : गुंगिया - महादेवी वर्मा

एकांकी : समस्या का अंत - उदय शंकर भट्ट

Note:

1. Lecture per Week - 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com. Semester Course



B.Com Semester I  
Paper No. : CP 1.4

आधुनिक भारतीय भाषा : MIL : Hindi-C

अनिवार्य हिंदी 'ग' (Hindi 'C')

(उन विद्यार्थियों के लिए जिन्होंने आठवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

1. व्यावहारिक व्याकरण 25 अंक/15 पीरियड
  - शब्द रचना, उपसर्ग, प्रत्यय, संधि, समास
  - शब्दार्थ ज्ञान - पर्यायता, विलोमता, अनेकार्थता
  - क्रिया, काल, वृत्ति, वाच्य
  - वाक्य-विश्लेषण, निकटस्थ अवयव
2. (क) भाषा का सामाजिक संदर्भ और विविध प्रयोग 25 अंक/20 पीरियड
  - सामाजीकरण और भाषा व्यवहार
  - भाषा और शारीरिक मुद्राएँ तथा भंगिमाएँ
  - भाषा और समाज की संरचना
  - भाषा प्रयोग के औपचारिक और अनौपचारिक संदर्भ - व्यक्ति सापेक्ष तथा समाज सापेक्ष भाषा प्रयोग
- (ख) हिंदी की बोलियाँ और शैलियाँ
  - हिंदी की बोलियों का क्षेत्र और उसकी बोलियाँ
  - भाषा और बोली में अंतर
  - बोली और शैली में अंतर



-हिंदी की शैलियाँ

(ग) राजभाषा, राष्ट्रभाषा, संपर्क भाषा, मानक भाषा : सामान्य परिचय

3. हिंदी भाषा के अनुप्रयोग 25 अंक/18 पीरियड
- हिंदी की विविध प्रयुक्तियाँ
  - बोलचाल की हिंदी
  - साहित्यिक हिंदी
  - दृश्य माध्यमों की हिंदी
  - बाजार और व्यवसाय की हिंदी
  - विज्ञापन की हिंदी
  - कार्यालय की हिंदी
4. हिंदी वार्तालाप विविध रूप 25 अंक/17 पीरियड
- नाटक, फिल्म, सीरियल और समाचार की भाषा
  - कार्यालयी पत्र लेखन
  - संवाद लेखन
  - रिपोर्ट लेखन
  - निबंध लेखन (सामयिक विषयों पर)

Note:

1. Lecture per Week -- 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com Semester I  
Paper No. : CP 1.4  
MIL: Urdu

The existing (old) Syllabi of Urdu which is being taught in B.Com. Part – I (earlier B.Com. (Pass) will continue.

(Reference University of Delhi Letter No. C-I/A.C./dated 3<sup>rd</sup> July, 2006)