



**B.COM PLAN
SEMESTER I & II
SCHEME**

SEMESTER I

S.NO	SUBJECT CODE	SUBJECT	MARKS		
			THEORY	CCE	TOTAL
1	B.COM101	ENGLISH	80	20	100
2	BCOM 102	ENTREPRENEURSHIP	80	20	100
3	BCOM 103	FINANCIAL ACCOUNTING	80	20	100
4	BCOM 104	BUSINESS LAW	80	20	100
5	BCOM 105	MICROECONOMICS	80	20	100
TOTAL			400	100	500

SEMESTER II

S.NO	SUBJECT CODE	SUBJECT	MARKS		
			THEORY	CCE	TOTAL
1	B.COM201	HINDI	80	20	100
2	BCOM 202	ENVIRONMENT	80	20	100
3	BCOM 203	BUSINESS MATHS	80	20	100
4	BCOM 204	BUSINESS ORGANISATION & COMMUNICATION	80	20	100
5	BCOM 205	MACROECONOMICS	80	20	100
TOTAL			400	100	500



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

COURSE : B.Com FIRST YEAR

Semester – I

SUBJECT: English (BCOM 101)

Unit-I

1. Amalkanti : Nirendranath Chakrabarti
2. Sita : Toru Dutt
3. Tryst with Destiny : Jawaharlal Nehru
4. Delhi in 1857 : Mirza Ghalib
5. Preface to the Mahabharata : C. Rajagopalachari
6. Where the Mind is Without Fear : Rabindranath Tagore
7. A Song of Kabir : Translated by Tagore
8. Satyagraha : M.K. Gandhi
9. Toasted English : R. K. Narayan
10. The Portrait of a Lady : Khushwant Singh
11. Discovering Babasaheb : Ashok Mahadevan

Unit-II

Comprehension

Unit-III

Composition and Paragraph Writing (Based on expansion of an idea).

Unit-IV

Basic Language Skills : Vocabulary – Synonyms, Antonyms, Word Formation, Prefixes and Suffixes, Words likely to be confused and Misused, Words similar in Meaning or Form, Distinction between Similar Expressions, Speech Skills

Unit-V

Basic Language Skills: Grammar and usage – The Tense Forms, Propositions, Determiners and Countable/Uncountable Nouns, Verb, Articles, Adverbs.

Prescribed Books:

English Language and Indian Culture, Published by M.P. Hindi Grant Academy.

Note :- Eight questions to be set from unit-1 and four to be attempted.



COURSE : B.Com FIRST YEAR
Semester – I
SUBJECT: Entrepreneurship (BCOM 102)

Unit I

Entrepreneurship- Definition, Characteristics and importance, Types and functions of an entrepreneur, merits of a good entrepreneur motivational factors of entrepreneurship.

Unit II

(a) Motivation to achieve targets and establishment of ideas. Setting targets and facing challenges. Resolving problems and creativity. Sequenced planning and guiding capacity, Development of self confidence.

(b) Communication skills, Capacity to influence, leadership

Unit III

(a) Project Report - Evaluation of selected process. Detailed project report – Preparation of main part of project report pointing out necessary and viability.

(b) Selecting the form of Organization – Meaning and characteristics of sole Proprietorship, Partnership and cooperative committees, elements affecting selection of a form of an organization.

(c) Economic management – Role of banks and financial institutions banking, financial plans, working capital-evaluation and management, keeping of accounts.

Unit IV

(a) Production management. Methods of purchase. Management of movable assets/goods. Quality management. Employee management. Packaging.

(b) Marketing management. Sales and the art of selling. Understanding the market and market policy. Consumer management. Time management.

Unit V

(a) Role of regulatory institutions – district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation.

(b) Role of development organizations, khadi & village Commission/ Board, MP Finance Corporation, scheduled banks, MP Women's Economics Development Corporation.

(c) Self-employment-oriented schemes, Prime Minister's Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self-Employment scheme, Pt. Deendayal Self-employment scheme.

(d) Various grant schemes – Cost-of-Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc.

(e) Special incentives for women entrepreneurs, prospects & possibilities.

(f) Schemes of M.P. Tribal Finance Development Corporation, schemes of M.P. Antyavasai Corporation, schemes of M.P. Backward Class and Minorities Finance Development Corporation.



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

COURSE : B.Com FIRST YEAR
Semester – I
SUBJECT: Financial Accounting (BCOM 103)

Unit I

Concept of Double Entry System, Preparation of Journal, Sub Division of Journal, Preparation of Ledger, Preparation of Trial Balance.

Unit II

Final Accounts with Adjustment. Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard-6)

Unit III

Branch Accounts, Departmental Account.

Unit IV

Royalty, Insolvency Accounts.

Unit V

Accounting for Admission of Partners, Accounting for Retirement of Partners and Death of Partners.

Dissolution of Partnership Firm (With insolvency).

Recommended Books :-

1. Gupta R.L. and Radhaswamy, M. Financial Accounting Sultan Chand and New Delhi
2. Monga, L.R. Ahuja, Girish and Seghal Ashok Accounting, Sultan Chand and Sons, New Delhi
3. Shukla M.C. Grwwal T.S. and Gupta S.C. Advanced account Sultan Chand and Sons, New Delhi
4. Sukla, S.M. Financial Accounting
5. Dr.A.K.Jain Advanced Accounting
6. Dr. P.K. Jain Financial Accounting



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

COURSE : B.Com FIRST YEAR
Semester – I
SUBJECT: BUSINESS LAW (BCOM 104)

Unit I

Contract Act 1872 – Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.

Unit II

Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts – Bailment, Pledge, Agency.

Unit III

Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance, Partnership Deed. Negotiable Instrument Act, 1881 – Definitions, Features, Promissory Note, Bill of Exchange and Cheque Holder and Holder in Due Course Under the Negotiable Instrument Act, 1881, - Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

Unit IV

The Consumer Protection Act 1986 – Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.

Unit V

Foreign Exchange Management Act 2000 (FEMA) – Objective and Main Provisions, Monopolistic and Respective Trade Practices Act – Objectives and Main Provisions.

Recommended Books :-

1. S.A. Sarlekar Com. Law
2. Singh Avtar The Principles of Mercantile Law, Esterns Book Company Law
3. Kuchal M.C. Business Law, Vikash Publishing House New Delhi.
4. Kapoor N.D. Businesses Law



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

COURSE : B.Com FIRST YEAR
Semester – I
SUBJECT: MICRO ECONOMICS (BCOM 105)

UNIT - I

Micro Economics – Definition, meaning, inductive and deductive method.

UNIT - II

Economic Laws, Basic problems of Indian economy.

UNIT - III

Elasticity of Demand – concept, definition, importance, types and measurement of elasticity of demand.

UNIT - IV

Factors of production – Land Labour, Capital, organization and Enterprises, Division and efficiency of labour.

UNIT - V

Laws of variable proportions Economic External Economies and diseconomies. Theories of population.

Suggested Readings:

1. Modern Micro economics Koustsohiarjiji A. Macmillan New Delhi.
2. Micro Economics Mangal ramesh and tanna.



**COURSE : B.COM FIRST YEAR
SEMESTER – II
SUBJECT: HINDI (BCOM 201)**

इकाई – 1

- (क) भारत वंदना (काव्य) : सूर्यकांतत्रिपाठी 'निराला'
- (ख) जाग तुझको दूर जाना : सुश्री महादेवी वर्मा
- (ग) स्वतंत्रता पुकारती (काव्य) : जयशंकर 'प्रसाद'
- (घ) हम अनिकेतन (काव्य) : बालकृष्ण शर्मा 'नवीन'
- (ङ) भाषा की महत्व और उसके विविध रूप भाषा – कौशल

इकाई – 2

- (क) करुणा (निबंध) : आचार्य रामचन्द्र शुक्ल
- (ख) समन्वय की प्रक्रिया (निबंध) : रामधारी सिंह 'दिनकर'
- (ग) बिच्छी बुआ (कहानी) : डॉ लक्ष्मण विष्ट 'बटरोही'
- (घ) अनुवाद : परिभाषा, प्रकार, महत्व, विशेषताएँ
- (ङ) हिन्दी की शब्द- संपदा परिभाषिक शब्दावली

इकाई – 3

- (क) विलायत पहुँच ही गया (आत्मकथा) : महात्मा गाँधी
- (ख) अफसर (व्यंग्य) : शरद जोशी
- (ग) तीर्थयात्रा (कहानी) : डॉ. मिथलेश कुमार मिश्रा
- (घ) मकड़ी का जाला (व्यंग्य) : डॉ रामप्रकाश सक्सेना
- (ङ) वाक्य- संरचना : तत्सम तदभव

इकाई – 4

- (क) अप दीपो भव (व्यक्तत्व कला) : स्वामी श्रद्धानन्द
- (ख) भारत का समाजिक व्यक्तित्व (प्रस्तावना) : जवाहर लाल नेहरू
- (ग) पत्र मैसूर के महाराजा को (पत्र-लेखन) : स्वामी विवेकानन्द
- (घ) बनी रहेगी किताबे (आलेख) : डॉ सुनीता रानी घोष
- (ङ) पत्र- लेखन : महत्व और उसके विविध रूप
सड़क पर दौड़ते मृग (निबंध) डॉ. श्यामसुन्दर दुबे

इकाई – 5

- (क) योग की शक्ति (डायरी) : डॉ हरिवंशराय बच्चन ।
- (ख) कोश के अखाड़े में कोई पहलवान नहीं उतरता : भाषाविद् डॉ हरदेव बिहारी से प्रो. त्रिभुवननाथ शुक्ल ।
- (ग) (साक्षात्कर) नीग्रे सैनिक से भेंट (यात्रा स्मरण) : डॉ देवेन्द्र सत्यार्थी ।
- (घ) यदि न होते तो गाँधी को यह ऊँचाई न मिलती (साक्षात्कर) 5 कथाकार गिरारिज किशोर से सत्येन्द्र शर्मा ।
- (ङ) सर- लेखन. भाव-पल्लवन साक्षात्कर प्रयोजन और कौशल निर्धारित ।



**COURSE : B.COM FIRST YEAR
SEMESTER – II
SUBJECT: Environment (BCOM 202)**

Unit-I

Study of Environmental and ecology:

- (a) Definition and Importance.
- (b) Environmental Pollution and problems.
- (c) Public participation and Public awareness.

Unit-II

Environmental Pollution :

- (a) Air, water, noise, heat and nuclear pollution.
- (b) Causes, effect and prevention of pollution.
- (c) Disaster management – Flood, Earthquake, cyclones and landslides.

Unit-III

Environment and social problems :

- (a) Development – non-sustainable to Sustainable.
- (b) Energy problems of cities.
- (c) Water preservation – rain-water collection.

Unit-IV

Role of mankind in conserving natural resources :

- (a) Food resources – World food problem.
- (b) Energy resources – increasing demand for energy.
- (c) Land resources – Land as resources.

Unit-V

Environment conservation laws :

- (a) Conservation laws for air and water pollution.
- (b) Wildlife conservation laws.
- (c) Role of information technology in protecting environment & health.



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

**COURSE : B.COM FIRST YEAR
SEMESTER – II
SUBJECT: Business Mathematics (BCOM 203)**

Unit I

Ratio-Gaining, Sacricing Ratio, Proportion, Percentage, Commission.

Unit II

Simultaneous Equations – Meaning, Characteristic Types and calculations. Preparation of Invoice.

Unit III

Elementary Matrices-Definition and Calculations, Types of Matrices.

Unit IV

Logarithms and anti Logarithms – Principles and calculations, Introduction of Calculus, Methods of Differentiation, Partial Derivative.

Unit V

Simple and compound interest, Profit and Loss. Linear Programming – Introduction.

Recommended Books :-

1. Allen R.G.D., Basic Mathematics : Macmillan, New Delhi
2. Dowling, E.T. Mathematics for Economics; Schaum Series, Mc. Graw Hill London.
3. Loomba, Paul, Linear Progralrunmg; Tata M.C. Graw Hill, New Delhi
4. Vohra, N.D. Quantitative Techniques in Management; Tata Mc Graw Hill
5. Soni, R.S. Business Mathematics; Pitamber Publishing House
6. Kapoor, V.K. Business Mathematics; Sultan Chand & Sons, Delhi
7. Holden Mathematics for Business and Economics Macmillan India New Delhi.
8. Dr. V.K. Shukla Business Math Madhya Pradesh Hindi Granth Academy Bhopal
9. Dr. C.K. Buttan Business Mathematics



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

COURSE : B.COM FIRST YEAR

SEMESTER – II

SUBJECT: Business Organisation & Communication (BCOM 204)

Unit I

Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components,

Functions, Social Responsibilities of Business. Promotion of Business : Meaning, Functions, Stages of Promotion, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.

Unit II

Company Organization : Meaning, Definition, Formation of Private and Public Company, Merits, Demerits and Types of Companies Cooperative Organization- Need, Meaning, Significance and its

Merits – Demerits. Public Enterprises- Concepts. Meaning, Characteristic, Objectives and Significance. Business-Size and Location, Plant layout and Business Combination.

Unit III

Introduction – Definition, Nature, Objects, Importance of Communication to Managers, Elements of Communication, Feedback. Dimension and Directions of Communications ,Means of Communication –Verbal Communication, SWOT Analysis.

Unit IV

Non – Verbal Communication, Body Language, Paralanguage, Sign Language, Visual and Audio Communication, Channel of Communication, Barriers in Communication. Written Business Communication – Concept, Advantages, Disadvantages, Importance, Need of Business Letter and Kinds of Business Letter Essentials of an Effective Business Letter.

Unit V

Modern Forms of Communication – Fax, E-mail, Video Conferencing, International Communication for Global Business.

Recommended Books :-

1. Dr. Ramesh Mangal Business Communications Universal Pub. Agra



SARVEPALLI RADHAKRISHNAN UNIVERSITY, BHOPAL

COURSE : B.COM FIRST YEAR
SEMESTER – II
SUBJECT: Macro Economics (BCOM 205)

Unit I

Macro economics – concept Nature, importance, limitations, difference between micro and macroeconomics

Unit II

National Income – meaning, Definition, Concept of National Income, Methods for measuring national income, Problem of calculating national income in India.

Unit III

Theories of Wages, Interest and employment.

Unit IV

Monitory Theories – supply and demand of theory of money, Price theory of money, liquidity of theory Money.

Unit V

Banking and credit Management – commercial banking and credit control. Central banking system, inflation and deflation of money.

Recommended Books :-

1. Macro economics – Dr. V.C. Sinha
2. Macro economics – Dr. M.L. Seth