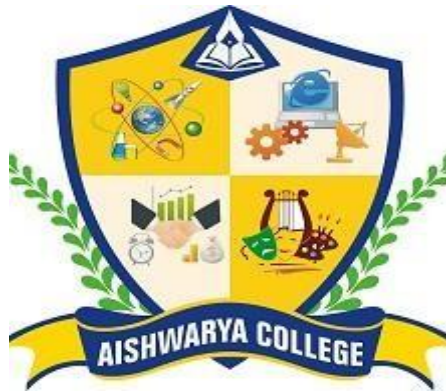


**Department – Commerce and Management**



# **Aishwarya College (Autonomous)**

**Affiliated to Jai Narain Vyas University, Jodhpur**

**NAAC “A” Grade, Recognised by UGC u/s 2(f) & 12 (B)**

**B.Com.**

**COURSE SCHEME  
&  
SYLLABUS**

## Program Outcomes (POs) of B.Com Program

PO No.	Up on completion of B.Com. Degree programme, the graduates will be able to:
PO1	Acquire the essential knowledge on the successful prospects of business.
PO2	Understand the practical issues and challenges that the trade world encounters.
PO3	Apply concepts, principles and procedures in transacting business effectively.
PO4	Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
PO5	Pursue CA, CMA, ACS, CFA, M.Com., MBA and other career oriented programmes.
PO6	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and others of skills and to react aptly when confronted with critical decision making.
PO7	Enhance the capability of Decision making.
PO8	Makes students ready & develop various Managerial & Accounting skills for Better Professional Opportunities.
PO9	Students can also get the practical skills to work as accountant, audit assistant, tax consultant and computer operator as well as other financial supporting services.
PO10	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.

**AISHWARYA COLLEGE OF EDUCATION (AUTONOMOUS)**  
Department of Commerce & Management - Course Name and Credit Scheme

**BACHELOR OF COMMERCE (B.COM.) - I SEMESTER**

NCrF Level	Sem	Course Type	Course Code	Course Name	H/W	Total Hours	Credits	CIA Marks	EoSE Marks	Max. Marks
4.5	I	DCC	FACCC34001T	FinancialAccounting	6	90	6	20	80	100
		DCC	PMTCC34001T	Principles of Management	6	90	6	20	80	100
		DCC	BECCC34001T	Business Economics	6	90	6	20	80	100
		AECC	ENGAC34001T	English	4	60	4	20	80	100
		SEC	FOCSC34001T	Fundamentals of Computer	3	45	3	20	80	100
Total Credits							25			

**BACHELOR OF COMMERCE (B.COM.) - II SEMESTER**

NCrF Level	Sem	Course Type	Course Code	Course Name	H/W	Total Hours	Credits	CIA Marks	EoSE Marks	Max. Marks
4.5	II	DCC	CACCC34002T	CostAccounting	6	90	6	20	80	100
		DCC	BSLCC34002T	Business Law	6	90	6	20	80	100
		DCC	MABCC34002T	MoneyandBanking	6	90	6	20	80	100
		AECC	HINAC34002T	Hindi	4	60	4	20	80	100
		SEC	BCSSC34002T	Business Communication Skills	3	45	3	20	80	100
Total Credits							25			

After second semester, Exit option with Certificate in B.COM

(with a minimum of 50 credits + 4 credits of internship = 54 credits)

**B COM SEMESTER: I -2025-26**  
**Discipline Centric Core Course (DCC)**  
**FACCC34001T: FINANCIAL ACCOUNTING**  
**(20 CIA + 80 EoSE. = Max. Marks: 100)**

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
<b>Course Outcome: On successful completion of the course, the students will be able to:</b> <ul style="list-style-type: none"> <li>Financial accounting courses aim to equip students with the knowledge and skills to understand, analyse, and prepare financial statements.</li> <li>Key outcomes include understanding accounting principles and concepts, preparing financial reports like the income statement and analyzing financial data.</li> <li>Students also develop an understanding of accounting for specific transactions like depreciation.</li> <li>Career Preparation: Preparing students for careers in accounting, finance, or related fields.</li> <li>Understand and Analyse the financial statements from different the perspective</li> </ul>		
<b>SYLLABUS</b>		
<b>Unit-I:</b> Meaning, Need and Scope of Accounting– Development of Accounting – Nature and objectives –Book keeping and Accounting - Accounting Principles. Adjustments – closing stock, depreciation, bad debts and provision, outstanding and prepaid expenses, advance and accrued income.		
<b>Unit-II:</b> Depreciation Accounting: Meaning – causes – objectives – factors - Methods – Straight Line Method – Written down Value Method. Capital and Revenue Expenditure and Receipts, Average Due Date		
<b>Unit-III:</b> Income and Expenditure Account & Receipts and Payments Account: – Nature – Preparation of Receipt and Payment Account and Income and Expenditure Account, Consignment Problems, Joint Venture		
<b>Unit-IV:</b> Insurance Claims: Loss of Stock & Consequential Losses, Types of insurance, Average clause; Meaning and scope of Royalty Account - Need and importance.		
<b>Unit-V:</b> Partnership –Features, Partnership deed, Problems of Partnership Firm related to Admission & Death of Partners and Dissolution of Partnership firm.		
<b>SUGGESTED BOOKS</b>		
<ol style="list-style-type: none"> <li>Agarwala, A.N. &amp; Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.</li> <li>Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Inc.</li> <li>Copendium of Statement and Standards of Accounting, The Insttt. of Chartered Accountants of India, NewDelhi.</li> <li>Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.</li> <li>Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.</li> <li>Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book, Nodia.</li> </ol>		

**B.Com. Semester: I – 2025-26**  
**Discipline Centric Core Course (DCC)**  
**PMTCC34001T : Principles of Management**  
**(20 CIA + 80 EoSE. = Max. Marks: 100)**

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
<b>Course Outcome: On successful completion of the course, the students will be able to:</b> <ul style="list-style-type: none"> <li>• Explain the basic concepts of management, including its meaning, nature, significance, and evolution, and describe the various functions and principles of management.</li> <li>• Understanding of planning and decision-making processes in management, including types of plans, planning process, characteristics of decisions, and the application of Management by Objectives (MBO).</li> <li>• Analyze organizational structure and design, distinguish between formal and informal organizations, and evaluate elements such as span of control, delegation of authority, centralization, and decentralization.</li> <li>• Understand the functions of directing including leadership and motivation; differentiate leadership styles and explain various motivation theories like Maslow's, Herzberg's, and McGregor's.</li> <li>• Knowledge of controlling and coordination, understand their processes, techniques, and importance in effective management.</li> </ul>		
<b>SYLLABUS</b>		
<b>Unit-I:</b> Management: Meaning, Definition, Nature, Importance and Functions. Principles of Management. Evolution of Management Thoughts.		
<b>Unit-II:</b> Planning: Meaning, Definition, Types, and Process. Decision Making: Meaning, Characteristics and Process. Management by Objectives (MBO).		
<b>Unit-III:</b> Organization: Meaning, Formal and Informal Organisation, Organizational Structure, Span of Control, Delegation of Authority, Centralization and Decentralization.		
<b>Unit-IV:</b> Directing: Meaning, Nature and Importance, Leadership: Nature, Types and Styles. Motivation : Meaning, Types and Theories – (Maslow, Herzberg, McGregor)		
<b>Unit-V:</b> Controlling: Definition, Characteristics, Process and Techniques. Coordination: Concept, Importance and Types		
<b>SUGGESTED BOOKS</b>		
<ol style="list-style-type: none"> <li>1. L.M. Prasad, Principles and Practices of Management, published by Sultan Chand &amp; Sons.</li> <li>2. Harold Koontz &amp; Heinz Weihrich, Management Principles and Practices, published by McGraw Hill Education.</li> <li>3. S.C. Saksena, Modern Business Organisation and Management, published by Sahitya Bhawan Publications, Agra.</li> <li>4. C.B. Gupta, Principles of Management, published by Sultan Chand &amp; Sons</li> <li>5. Dr. R.C. Bhatia, Principles of Management, published by Ramesh Book Depot, Jaipur.</li> </ol>		

**B.COM. Semester: I– 2025-26**  
**Discipline Centric Core Course (DCC)**  
**BECCC34001T: Business Economics**  
**(20 CIA + 80 EoSE. = Max. Marks: 100)**

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
<b>Course Outcome: On successful completion of the course, the students will be able to:</b> <ul style="list-style-type: none"> <li>Students will gain a comprehensive understanding of the meaning, nature, and scope of business economics, and analyse the role of business economists in the corporate world.</li> <li>Students will identify and analyse the central problems of the economy, using microeconomic and macroeconomic concepts to propose solutions.</li> <li>Students will understand the cardinal and ordinal approaches to utility analysis, the law of diminishing marginal utility, the law of equi-marginal utility, and will be able to calculate and interpret consumer surplus.</li> <li>Students will explore the concept of the indifference curve, the laws of demand and supply, elasticity of demand and supply, and apply these concepts in demand forecasting and market analysis.</li> <li>Students will study production functions, the laws of returns, economies and diseconomies of scale, and general pricing principles, including the role of time in pricing decisions.</li> </ul>		
<b>SYLLABUS</b>		
<b>Unit-I:</b> Business Economics: Meaning, Nature and Scope, Role of Business Economist in Business. Difference between Micro and Macro Economics. Utility Analysis: Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility.		
<b>Unit-II:</b> Indifference Curve: Meaning and Characteristics. Demand and Law of Demand, Elasticity of demand, Demand Forecasting. Supply: Meaning, Law of Supply. Elasticity of supply.		
<b>Unit-III:</b> Production Analysis: Production function, Law of variable proportions, Returns to scale. Cost Concept: Meaning and types (fixed, variable, average, marginal), Short term and Long term Cost Analysis.		
<b>Unit-IV:</b> Market Analysis: Definition and Classification, Difference between Perfect & Imperfect Market. Price and Output determination under Perfect Competition, Monopoly, Oligopoly and Monopolistic.		
<b>Unit-V:</b> General Theory of Price Determination. Role of Time Element in Price Determination. Marginal Productivity theory of Distribution.		
<b>SUGGESTED BOOKS</b>		
<ol style="list-style-type: none"> <li>D.M. Mithani, Fundamentals of Business and Managerial Economics, Himalaya Publishing House.</li> <li>Mote, Paul and Gupta, Managerial Economics, TATA McGraw Hill, New Delhi.</li> <li>Ahuja, H.L., Managerial Economics, S. Chand &amp; Company Ltd., New Delhi.</li> <li>B.P. Gupta, Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.</li> <li>M. D. Agarwal and Somdeo, Business Economics, Ramesh Book Depot, Jaipur.</li> <li>Dwivedi D. N., Managerial Economics, Vikas Publications, Delhi.</li> </ol>		

**B.Com Semester: I – 2025-26**  
**Ability Enhancement Compulsory Course (AECC)**  
**ENGAC34001T: English**  
**(20 CIA + 80 EoSE. = Max. Marks: 100)**

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
<b>Course Outcome: On successful completion of the course, the students will be able to:</b> <ul style="list-style-type: none"> <li>Students will gain a comprehensive understanding of basic sounds of English and identify key literary forms.</li> <li>Students will Interpret and appreciate selected poetic and literary texts by Shakespeare, Tagore, and R.K. Narayan, demonstrating a grasp of theme, tone, and literary techniques.</li> <li>Students will apply knowledge of English grammar structures such as form classes, articles, prepositions, modal auxiliaries, and the use of prefixes, suffixes, and connectives in context..</li> <li>Students will explore the concept of Using appropriate tenses, voice (active/passive), and speech (direct/indirect) so as to learn English effectively.</li> <li>Students will compose formal and informal letters, reports, and job applications with clarity, correct structure, and suitable vocabulary.</li> </ul>		
<b>SYLLABUS</b>		
<b>Unit-I:</b> The Sounds of English: Consonants, Monophthongs, and Diphthongs. An Acquaintance with Literary Forms: Elegy, Ballad, and Sonnet. Figures of Speech: Simile, Metaphor, Personification, and Irony		
<b>Unit-II:</b> Poetry: William Shakespeare – All the World is a stage. Rabindranath Tagore – Where the Mind is without Fear. Act Play/Novel: R. K. Narayan – Vendor of Sweets.		
<b>Unit-III:</b> Introduction to Form Classes. Tenses and its uses. Articles. Preposition and Modal auxiliaries.		
<b>Unit-IV:</b> Active and Passive Voice. Direct and Indirect Speech. Prefixes and Suffixes. Connectives.		
<b>Unit-V:</b> Writing Skills: Formal & Informal Letters. Application for Job / Job Letter. Report Writing.		
<b>SUGGESTED BOOKS</b>		
1. W.H. Hudson "An Introduction to Literary Forms". 2. R.K. Narayan "The Vendor of Sweets" 3. David Kennedy "English Verse: An Introduction" 4. P.C. Wren & H. Martin "High School English Grammar and Composition". 5. M.A. Yadugiri & Geetha Rajeevan "Effective English Communication".		



**B.COM. Semester: I 2025-26**  
**Skill Enhancement Course (SEC)**  
**FOCSC34001T : Fundamentals of Computer**  
**(20 CIA + 80 EoSE. = Max. Marks: 100)**

<b>Course Credits</b>	<b>No. of Teaching Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hours	45 Hours
<b>Course Outcome: On successful completion of the course, the students will be able to:</b> <ul style="list-style-type: none"> <li>• Understand the basic components and functioning of a computer system, including hardware and software.</li> <li>• Demonstrate knowledge of number systems, data representation, and basic logic gates used in digital computing.</li> <li>• Explain the role and functions of operating systems and various types of software applications.</li> <li>• Apply knowledge of computer networks, internet, and cyber security principles in real-world contexts.</li> <li>• Explain the basics of computer networking, types of networks (LAN, WAN, Wi-Fi), Internet concepts, and fundamental network security principles.</li> </ul>		
<b>SYLLABUS</b>		
<b>Unit-I:</b> Introduction to Computers, Definition and history of computers, Types of computers		
<b>Unit-II:</b> Computer Hardware- Central Processing Unit (CPU), Memory (RAM, ROM), Storage devices, input/output devices		
<b>Unit-III:</b> Computer Software– System software , Application software, Programming languages		
<b>Unit-IV:</b> Data Representation and Storage– Binary code, Number systems, Data representation, Data storage		
<b>Unit-V:</b> Networking and Internet– Computer networks (LAN, WAN, Wi-Fi), Internet, Network security and applications		
<b>SUGGESTED BOOKS</b>		
<ol style="list-style-type: none"> <li>1. Sinha, P.K., Computer Fundamentals, BPB Publication, Jaipur</li> <li>2. Norton, Peter, Introduction to Computers, Tata McGraw Hills, New Delhi</li> <li>3. Taxali, R.K., PC Software for Windows 98, Tata McGraw Hills, New Delhi</li> <li>4. Swamy, E. Balguru, Programming in ANSI 'C', McGraw Hills, New Delhi</li> <li>5. Jain, Anubha, Deep ShikhaBhargav, Computer Fundamentals, RBD, Jaipur</li> </ol>		