



MAHARAJA AGRASEN INTERNATIONAL COLLEGE

NAAC Accredited B+

(Run By Shree Maharaja Agrasen Charitable Trust)

Affiliated to Pt. Ravishankar Shukla University, Raipur

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MAHARAJA AGRASEN INTERNATIONAL COLLEGE, RAIPUR (C.G.)

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)



Academic Year

2021-22

Syllabus for B. Com

Department of Commerce

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Department of Commerce
Academic Year 2021-22

**SYLLABUS
B.COM. PART-I**

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
i) Environmental Studies	75	100	33
Field Work	25		
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Financial Accounting	75	150	50
II. Business Communication	75		
Group-II			
I. Business Mathematics	75	150	50
II. Business Reg. Framework	75		
Group-III			
I. Business Environment	75	150	50
II. Business Economics	75		

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

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Department of Commerce
Academic Year
2022-23
B. Com First Year

Name of the Program: B. Com		Program Code: B. Com
Name of the Course: Hindi Language		Max Marks: 75
Course Code: B.Com 101	Total Duration- 60 Hrs.	(Internal: 75)

Course Objective:

पाठ्यक्रम के माध्यम से विद्यार्थियों में हिंदी भाषा की समझ विकसित करना मुख्य उद्देश्य है। व्याकरण द्वारा भाषा की समझ विकसित होगी। भाषा के मानकीकरण से मानक हिंदी की जानकारी प्रदान करना पाठ्यक्रम का ध्येय है। देवनागरी लिपि के इतिहास से परिचित करवाना, पारिभाषिक भाषावली एवं हिंदी पदनाम द्वारा हिंदी भाषा के तकनीकी भाषावली का ज्ञान करवाना। तकनीकी युग में हिंदी भाषा का कार्य कम्प्यूटर द्वारा संपन्न करते समय आने वाली तकनीकी समस्याओं से अवगत करवाना एवम् निराकरण बताना। संक्षिप्तिकरण के ज्ञान से दैनिक कार्य में सरलता लाने का प्रयास करना।

Unit	Topic	Duration (In Hours)	Marks
1	पल्लवन	20	15
	पत्राचार		
	अनुवाद		
	पारिभाषिक भाषावली		
	हिंदी के पदनाम		
	ईदगाह (कहानी) - मुंशी प्रेमचंद		
	भाषा भुक्ति, वाक्य भुक्ति, भाषा ज्ञान - पर्यायवाची भाषा	20	15
	विलोम भाषा		
	अनेकार्थी भाषा		
	समश्रुत भाषा		
	अनेक भाषाओं के लिए एक भाषा		
	मुहावरें - लोकोक्तियाँ		
	भारत वंदना (कविता) - सूर्यकान्त त्रिपाठी 'निराला'		
3	देवनागरी लिपि	20	15
	स्वरूप एवं देवनागरी लिपि की विशेषताएँ		
	हिन्दी अपठित गद्यांश		
	संक्षेपण		
	हिन्दी में संक्षिप्तिकरण		
	भोलाराम का जीव (व्यंग्य) - हरिश्चंद्र परसाई		
4	कम्प्यूटर का परिचय	20	15
	कम्प्यूटर में हिंदी का अनुप्रयोग		
	डॉ. आकाश से स्वामी विवेकानंद का पत्र		
5	मानक हिन्दी भाषा के अर्थ	20	15
	मानक हिन्दी भाषा के स्वरूप, विशेषता		
	मानक भाषा		

उपमानक		
अमानक भाषा		
सामाजिक गति शीलता - प्राचीन काल, मध्य काल, आधुनिक काल		

Course Outcome:

१. समग्र पाठ्यक्रम विद्यार्थियों को हिंदी भाषा में दक्षता दिलाती है।
२. अनुवाद कला का ज्ञानार्जन कैरियर निर्माण में सहायक होती है।
३. हिंदी साहित्य में संचित को ा का लाभ हिंदी भाषा ज्ञान से प्राप्त होगा।
४. अनेक प्रतियोगी परीक्षाओं में हिंदी भाषा की अनिवार्यता होती है। अतः यह पाठ्यक्रम परीक्षा के दृष्टिकोण से उत्तम है।

References:

१. भारतीयता के अमर स्वर - मध्यप्रदे ा हिन्दी ग्रन्थ अकादमी
२. आधुनिक हिन्दी व्याकरण और रचना - डॉ. वासुदेवनन्दन प्रसाद

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MAHARAJA AGRASEN INTERNATIONAL COLLEGE

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Department of Commerce

Academic Year

2021-22

B.Com. First Year

Name of the Program: B. Com	Program Code: 111
Name of the Course: Foundation Course Paper II English Language	Max. Marks: 75 Min. Marks: 26
Course Code: 102	Total Duration: 65 hrs.

Course Objective:

1. The primary objective of English learning is to equip the student with requisites of grammar.
2. The syllabus provides an in-depth knowledge about Indian culture, Indian Art and Tradition, Scientific knowledge and Literature content.
3. The focus of the subject is to generate adequate English Writing Skills and Presentation techniques.
4. There is extensive learning of the Prose Content and minimal learning of Poetry.
5. The step-by-step learning pattern of grammar is a positive trait of all the objectives.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Basic Language skills: Grammar and Usage Grammar and Vocabulary based on the prescribed text. To be assessed by objective multiple-choice tests	13	15
2	Comprehension of an unseen passage. This should imply not only (a) an understanding of the passage in question, but also b) a grasp of general language skills and issues with reference to words and usage within the passage and (c) the Power of short independent composition based on themes and issues raised in the passage. To be assessed by both objective multiple choice and short answer type tests.	13	15
3	Composition: Paragraph writing	13	15

4	Letter writing (one Formal and one Informal) Two letters to be attempted of 5 marks each. One formal and one informal.	13	15
5	Short prose pieces (Fiction and non-fiction) short prose, the pieces should cover a range of authors, subjects and contexts. With poetry if may sometimes be advisable to include pieces from earlier periods, which are often simpler than modern examples. In all cases, the language should be accessible with a minimum of explanation and reference to standard dictionaries.	13	15

Course Outcome:

1. The student becomes well versed in grammar and its applicability.
2. The student is more connected to his/ her roots with the content of the syllabus.
3. The practice sessions of the Writing skills develop expertise of the students.
4. The prose content is easy to learn and its expression is simple.
5. Revision of grammar and question papers make the student handle his exams with expertise

References:

For B.A. /B.Sc./B.Com. /B.H.Sc. I year Foundation course, English Language: **English Language and Indian Culture Published by M.P. Hindi Granth Academy Bhopal.**

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Department of Commerce

Academic Year

2021-22

B.Com. First Year

Name of the Program: B.Com.		Program Code: B.Com.1
Name of the Course: Financial Accounting		Max Marks: 75
Course Code: 110	Total Duration- 120 Hrs.	(Internal: + External: 75)

Course Objective

1. Financial accounting is most important subject for commerce students because it is universal & necessary to maintain for every business & institutions.
2. The main object of financial accounting is to record business transactions in the books of accounting under a suitable heading so that at the end of the accounting year we can find overall result of business easily.
3. It is prepared to calculate Profit or Loss of the business & financial position of the business.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Accounting: An Introduction, Development, Definition, Needs, Objectives, Branches of accounting	24	15
	Accounting Standard		
	Concept of Double Entry System, Journal, Ledger, Cash Book		
2	Capital & Revenue Concept	24	15
	Trial Balance		
	Final Accounts with Adjustments		
	Rectification of Errors		
3	Depreciation	24	15
	Accounting for Non- Trading Institutions		
	Provision & Reserve		
	Types of Elasticity of Demand		
4	Hire – Purchase System	24	15
	Instalment System		
5	Dissolution of a Partnership Firm	24	15
	Amalgamation of Partnership Firm		
	Conversion of Partnership Firm in the Company		

Course Outcome:

1. We can calculate amount receivable & payable by the business on a particular date.
2. Helpful in Tax Assessment.
3. It helps to prepare future planning to improve the business on the basis of accounting information.
4. Cheating forgery, frauds can be controlled by properly maintained accounts.

References:

1. Gupta, R.L. and Radhaswamy. M. Financial Accounting: Sultan Chand and Sons. New Delhi. (Both Hindi and English medium)
2. Monga JR. Ahuja Girish, and Sehgal Ashok Financial Accounting Mayur Paper Back. Noida.
3. Shukla. M.C... Grewal T.S and Gupta, S.C. Advanced Accounts. S. Chand & Co. New Delhi.
4. Singh B.K. Financial Accounting. Wisdom Publishing House, Varanasi
5. S.M. Shukla: Financial Accounting: Sahitya Bhawan Publication: Agra (Both Hindi and English medium)
6. Karim & Khanuja: Financial Accounting SBPD Publishing House: Agra. (Both Hindi and English medium)
7. Agrawal & Mangal: Financial Accounting: Universal Publication. (Both Hindi and English medium)
8. Gupta R.I., and Radhaswamy M. Financial Accounting: Sultan Chand and Sons, New Delhi Both Vinh and English medium
9. Monga R. Ahuja Girish, and Sehgal Ashok. Financial Accounting: Mayur Paper Hack. Sonda Advanced Accounts: S. Chand & Co. New duris.
10. Shukla MC. Grewal TS and Gupta, S.C. Singh BK Financial Accounting: Wisdom Publishing House, Varanasi.
11. S.M. Shukla: Financial Accounting: Sahitya Bhawan Publication: Agra (Both Hindi and English medium)
12. Karim & Khanuja: Financial Accounting: SBPD Publishing House Agra. (Both Hindi and English medium)
13. Agrawal & Mangal: Financial Accounting: Universal Publication. (Both Hindi and English medium)

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Department of Commerce

Academic Year

2021-22

B.Com. First Year

Name of the Program: B.Com. I		Program Code: B.Com.1
Name of the Course: Business Mathematics		Max Marks: 75
Course Code: 110	Total Duration- 125 Hr	(Internal: + External:)

Course Objective:

1. To equip students' knowledge to learn and explain mathematics on their own.
2. To ensure students read and understand mathematical ideas in real world problems.
3. To provide students with the knowledge of mathematics necessary for their employment.

Unit	Topic	Duration (In Hours)	Marks
1	Simultaneous Equations	25	15
	Linear Programming		
2	Matrices and Determinants	25	15
	Logarithm and Antilogarithm		
3	Simple Interest	25	15
	Compound Interest		
4	Ratio	25	15
	Proportion		
	Average		
	Percentage		
5	Commission and Brokerage	25	15
	Discount		
	Profit & Loss		
	Transportation Problems		

Course Outcome:

1. To Work with various concepts of Matrices, which is one of the basic pillars of modern Mathematics.
2. To introduce basic notions in Linear Programming that is often used in Mathematics for determines the solution to a Linear Problem and find the optimal or the best solution of the problem.
3. In Annuity, the instructional goal is to explore annuities, including future value, present value, and sinking funds.

References:

1. Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain, Business Mathematics Himalaya

- Publishing House, Mumbai. (Both Hindi and English medium)
2. N.K Nag: Business Mathematics. Kalyani publication, New Delhi.
 3. Dr. V.K. Shukla.: Business Mathematics: Madhya Pradesh hindi Granth Academy: Bhopal.
 4. S.M. Shukla: Business Mathematics: Sahitya Bhawan Publication: Agra (Both Hindi and English medium)
 5. Dr. Karim & Agrawal; Business Mathematics: SBPD Publishing House Agra. (Both Hindi and English medium)
 6. Dr. Ramesh Mangal: Business Mathematics; Satish Printer and Publishers. Indore. Dr. Amamath Dikshit.
 7. Dr. Jinendra Kumar Jain. Business Mathematics Himalaya Publishing House, Mumbai, (Both Hind English medium)
 8. N.K Nag: Business Mathematics, Kalyani publication, New Delhi,
 9. Dr VK. Shukla.: Business Mathematics: Madhya Pradesh Hindi Granth Academy: Bhopal,
 10. S.M. Shukla, Business Mathematics: Sahitya Bhawan Publication: Agra (Both Hindi and English medium)
 11. Dr. Karim & Agrawal: Business Mathematics, SBPD Publishing House: Agra. (Both Hindi and English medium) 12. Dr. Ramesh Mangal: Business Mathematics: Satish Printer and Publishers. Indore.

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B.Com. First Year

Name of the Program: B. Com.		Program Code: B.Com.1
Name of the Course: Business Regulatory Framework		Max Marks: 75
Course Code: 120	Total Duration- 100 Hr	(Internal: + External:)

Course Objective:

1. The course seeks to provide the basic understanding of important areas falling under the sphere of Commercial Law.
2. To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract & rules governing Consideration in The Indian Contract Act, 1872.
3. It is designed to provide enthusiastic knowledge seeking personnel the legal background of the areas that they normally engage into without the knowledge of the relevant legal framework.
4. To help the students to understand the nuance of The Partnership Act, 1932, Concepts, Essentials, True Test of Partnership, Types, Rights & Duties. Modes & Consequences of Dissolution of Partnership. Concepts, Characteristics of LL.P. Under Limited Liability Partnership Act, 2008.
5. To protect the interests of consumers and other members of the business community.

Syllabus

Unit	Topic	Duration (In Hour)	Marks
1	Definition and Nature of Contract	20	15
	Agreement: Offer & Acceptance		
	Consideration		
	Capacity of parties to contract		
	Free Consent		
	Legality of objects		
	Agreement declared void		
2	Performance of contract	20	15
	Discharge of contract		
	Remedies for breach of contract		
	Indemnity		
	Guarantee		
	Bailment and Pledge		
	Agency		
3	Sale of Goods Act 1930	20	15
	Formation of contract of sale		

	Goods and their Classification		
	Condition & warranties		
	Transfer of property in goods		
	Performance of the contract of sales		
	Unpaid seller and his rights		
	Sale by auction; Hire purchase agreement.		
4	Negotiable Instrument Act (1881):	20	15
	Definition of negotiable instrument		
	Promissory note; Bill of exchange & cheque		
	Holder and holder in due course		
	Crossing of a cheque, types of crossing		
	Dishonour and discharge of negotiable instrument		
5	The consumer protection Act 1986:	20	15
	Definitions of consumer, Consumer Disputes		
	Grievance redressal machinery		
	Indian Partnership Act 1932, Limited liabilities Partnership Act 2008.		
	Introduction of Intellectual property Right Act- Copyright, Patent & Trademark.		

Course Outcome:

1. The study of law determines which areas of law are relevant to a particular situation.
2. Studying law has a unique career option.
3. You can take the judicial service exams in addition to the Indian Administrative Service Exams.
4. Real life examples will be used to showcase how theoretical knowledge has to be applied to real life scenarios.
5. You can specialize by opting for the post-graduation course in law and can opt for teaching law at several government and private educational institutions.

References:

1. Kuchal M.C.: Business Law: Vikas Publishing House, Delhi. (English medium)
2. Kapoor N D. Business Law: Sultan Chand & Sons. New Delhi. (English medium)
3. Chandha P.R.: Business Law, Galgotia New Delhi. (English medium)
4. Dr. J.K. Vaishnav: Business Law. Sahitya Bhawan publication, Agra. (English medium)
5. Prof. R. C. Agrawal; Business Regulatory Framework: SBPD Publishing House. Agra (Hindi medium)
6. K.R. Bulchandani: Business Law; Himalaya Publishing House, Mumbai. (Both Hindi and English medium)
7. R.L. Navlakha: Business Law; Ramesh Book depot, Jaipur. (Both Hindi and English medium)
8. Arun Kumar Gangele: Business Regulatory Framework: Ram Prasad & Sons, Agra. (Hindi medium)

9. Kuchal MC Business Law: Vikas Publishing House, Delhi. (English medium) Business Law: Sultan Chand & Sons. New Delhi. (English medium Business Law: Galgonia New Delhi English medium)
10. Dr. J.K. Vaishnay: Business Law: Sahitya Bhawan publication, Agra. (English medium)
11. Prof. R. C. Agrawal, Business Regulatory Framework: SBPD Publishing House. Agra. Hindi medium
12. K.R. Bulchandani, Business Law: Himalaya Publishing House Mumbai. (Both Hindi and English medium)
13. R.L. Navlakha; Business Law, Ramesh Book depot. Jaipur. (Both in Hindi and English medium) Arun Kumar Gangele: Business Regulatory Framework: Ram Prasad & Sons. Agra. (Hindi medium)

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Department of Commerce

Academic Year

2021-22

B.Com. First Year

Name of the Program: B. Com		Program Code: B.Com.111
Name of the Course: Business Environment		Max Marks: 75
Course Code: 130	Total Duration- 100 Hr	(Internal: + External:)

Course Objective:

1. To identify the definable aspects of business environment within which a business organisation has to function
2. To develop an insight so as to adapt to the changing trends of business environment
3. To explore the pragmatic parameters which influence decision making process

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Business environment	20	15
	Meaning business environment, Nature, Dimensions and components.		
	Economic system, Economic trends		
	Saving and investment India		
	Balance of trade and balance of payment		
	Money and finance in India		
2	Problems of Growth	20	15
	Problems of unemployment		
	Problem of poverty		
	Regional imbalance		
	Parallel economy		
	Industrial sickness		
	Social Injustice.		
3	Role of Government	20	15
	Monetary policy and fiscal policy of India		
	Industrial policy, Industrial licensing		
	Economic Reforms - liberalisation, globalisation, privatisation		
	Disinvestment and devaluation		
4	Economic planning in India	20	15
	Economic planning in India		
	Planning commission.		
	Foreign exchange management act 2000		
5	International Environment	20	15
	International trading Environment, world trade and		

	problems of developing countries		
	Foreign trade and economic growth		
	GATT, WTO, UNCTAD, WORLD BANK, IMF FDI		

Course Outcome:

1. To enable students to evaluate business, its environment and society
2. Students would be acquainted with business objectives, Dynamics of business and environment.

References:

1. Agarwal A. N. Indian Economy. Vikas Publishing House Delhi. (English medium)
2. Khan Farooq A Business and Society: S. Chand. Delhi (English medium)
3. 3 Dutt R and Sundharam K. Pm. Indian Economy: S. Chand. Delhi. (English medium)
4. Mishra S.K. and Puri V.K.: Indian Economy: Himalaya Publishing House. New Delhi (English medium)
5. Dr. V.C. Sinha: Business Environment; BPD Publishing House. Agra. (Both Hindi and English medium)
6. Dr. I. K. Jain, Business Environment: Madhya Pradesh Hindi Granth Academy, Bhopal. (Hindi medium)
7. Gupta & Pathak, Business Environment: Ram Prasad & Sons, Raipur (Hindi medium)
8. S.K. Singh: Business Environment: SBPD Publishing House, Agra. (Both Hindi and English medium)

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2021-22

B.Com. First Year

Name of the Program: B.Com.		Program Code: B.Com.1
Name of the Course: Business Economics		Max Marks: 75
Course Code: 120	Total Duration- 100 Hrs.	(Internal: + External: 75)

Course Objective:

1. To acquaint these students with the principal of business economics as are applicable in business
2. To make student understand the demand and supply analysis in business applications.
3. To understand the pricing and output decisions under various market structure.
4. To Help Students Understand Factors of Production as a separate head and its uses in practical economics.

Syllabus

Unit	Topic	Duration (In Hour)	Marks
1	Introduction, Definition, Nature and Scope of Economics.	20	15
	Difference between Micro and Macro Economics.		
	Methods of Economic Study Inductive and Deductive Method		
2	Basic Problems of Economics	20	15
	Price Mechanism		
	Utility Analysis, Measurement of Utility Analysis		
	Diminishing Marginal Utility, Law of Equi -Marginal Utility		
3	Law of Demand, Factors affecting law of Demand	20	15
	Types and Exception of Law of Demand		
	Elasticity of Demand Concept meaning and Definition Importance		
	Types of Elasticity of Demand		
	Measurement of Elasticity of Demand		
	Factors Affecting the Elasticity of Demand		
	Production Function: Law of Variable Proportions Return to Scale		
	Equal Product Curve Analysis		
Internal and External economies and diseconomies			
4	Market structure: concept characteristics classification determination of price	20	15

	Under condition of Perfect Competition Imperfect competition and Monopoly		
	Monopolistic Competition, Oligopoly and Duopoly		
5	Theories of distribution marginal productivity theory of distribution concept	20	15
	Theories of wages, rent, interest and profit.		

Course Outcome:

2. To familiarize the students with the basic concept of microeconomics.
3. To familiarize students with the production and cost structure under different stages of production.
4. To help students understand and apply the various decision tools to understand the market structure.

References:

1. John P. Gould. Jr. and Edward P. 1 azear: Micro economic theory. All India Traveller, Delhi. (English medium)
2. Koutsoyianni A.: Modern Microeconomics: Macmillan, New Delhi. (English medium)
3. Khan Farooq A: Business and Society: S. Chand. Delhi (English medium)
4. Misra S.K. and Puri. V K. Indian Economy: Himalaya Publishing House, New Delhi. (English medium S. M. L. Jhingan: Micro Economics. Vrinda publication. Delhi. (Both English and Hindi medium)
5. Dr. J. K. Juin: Business Economics: Madhya Pradesh Hindi Granth Academy. Bhopal. (Hindi medium)
6. Dr. V.C. Sinha: Business Economics: SBPD Publishing House. Agra. (Both English and Hindi medium)
7. Dr. Jai Prakash Misra: Business Economics: Sahitya Bhawan Publication. Agra. (Hindi medium)