

Shri Rawatpura Sarkar University, Raipur



Examination Scheme & Syllabus

For

BACHELORS OF COMMERCE (Plain)

I Semester



SHRI RAWATPURA SARKAR UNIVERSITY

Faculty of Commerce and Management

[Recognized by UGC under Sec (12) (f) & (B)]

Bachelor of Commerce (Plain)

Semester I

Sr. No	Course Code	Th/Pr	Subject	Core/Elective	Teaching Hours Per Week			T C	Examination Scheme				Total Marks
					L	P	T		Theory		Practical		
									EX	IN	EX	IN	
1	BC 1.1	Th	ENVIRONMENTAL STUDIES	(AECC)-1	3	-	1	4	70	30	-	-	100
2	BC 1.2	Th	FINANCIAL ACCOUNTING	Core Course C-1	3	-	1	4	70	30	-	-	100
3	BC 1.3	Th	BUSINESS ORGANISATION AND MANAGEMENT	Core Course C-2	3	-	1	4	70	30	-	-	100
4	BC 1.4	Th	ENGLISH LANGUAGE	Language-1	3	-	1	4	70	30	-	-	100
Total Contact Hr. Per Week - 16			Total Credits - 16						Total Marks				400

Miss StutiBaladhare
Member

Dr. Dharmendra Singh
Co-Opted Member
Board of Studies

Dr. Shilpi Yadav
Chairman



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Course Title	ENVIRONMENTAL STUDIES				
Course Code	BC 1.1				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Knowledge of Pollution and different types of environments.				
Course Objectives	Upon completion of the course the student shall be able to: Create the awareness about environmental problems among learners, impart basic knowledge about the environment and its allied problems, develop an attitude of concern for the environment, motivate learner to participate in environment protection and environment improvement, acquire skills to help the concerned individuals in identifying and solving environmental problems. Strive to attain harmony with nature.				
Course Contents	<p>UNIT – I General: Environmental segments, environmental degradation, environmental impact assessment. Concept of Ecosystem: Fundamental of Ecology and Ecosystem, components of ecosystem, food-chain, food- web, trophic levels, energy flow, cycling of nutrients, major ecosystem types (forest, grass land and aquatic ecosystem)</p> <p>UNIT – II Air Pollution: Atmospheric composition, energy balance, classification of air pollutants, source and effect of pollutants – Primary (CO, SO_x, NO_x, particulates, hydrocarbons), Secondary [photochemical smog, acid rain, ozone, PAN (Peroxy Acetyl Nitrate)], greenhouse effect, ozone depletion, atmospheric stability and temperature inversion, Techniques used to control gaseous and particulate pollution, ambient air quality standards</p> <p>UNIT – III Water Pollution: Hydrosphere, natural water, classification of water pollutants, trace element contamination of water, sources and effect of water pollution, types of pollutants, determination and significance of D.O., B.O.D., C.O.D. in waste water, Eutrophication, methods and equipment used in waste water treatment preliminary, secondary and tertiary.</p> <p>UNIT – IV Land Pollution & Noise Pollution: Lithosphere, pollutants (agricultural, industrial, urban waste, hazardous waste), their origin and effect, collection of solid waste, solid waste management, recycling and reuse of solid waste and their disposal techniques (open dumping, sanitary land filling, thermal, composting). Noise Pollution: Sources, effect, standards and control.</p> <p>UNIT – V Environmental Biotechnology: Definition, current status of biotechnology in environmental protection, bio-fuels, bio-fertilize, bio-surfactants, bio-sensor, bio-chips, bio-reactors.</p> <p>Pollution Prevention through Biotechnology: Tannery industry, paper and pulp industry, pesticide industry, food and allied industry.</p>				
Course Outcomes	<p>Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.</p> <p>Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.</p>				

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	Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world
Text Books	Environment and Ecology by Piyush Kant Pandey and Dipti Gupta (Sum India Publication)
Reference Books	<ol style="list-style-type: none">1. A Textbook of Environmental Chemistry and Pollution Control by S.S. Dara (S. Chand and Company)2. Masters, G.M. Introduction to Environment Engineering and Science (Prentice Hall of India).3. Environmental Chemistry by A.K. Dey (EasternLtd.).4. Environmental Chemistry by B.K. Sharma (KrishnaPrakashan).5. Nebel B.J. Environmental Science (Prentice Hall of India-1987).6. Environmental Biotechnology by S.N. Jogdand (Himalaya Publishing House).7. Introduction to Environmental Biotechnology by A.K. Chatterji (Prentice Hall of India).

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Course Title	FINANCIAL ACCOUNTING				
Course Code	BC 1.2				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Knowledge about fundamental of financial, Collection of predate for preparing financial account.				
Course Objectives	To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations				
Course Contents	<p>UNIT- I Introduction of Financial Accounting: Meaning and Definition; Objectives of Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles; Accounting Concepts and Accounting Conventions; Accounting Standards: List of Indian Accounting Standards, Accounting Equations.</p> <p>UNIT –II Accounting Transactions: Concept of Double entry system; Concept of Capital and Revenue; Book of original records: Journal, Preparation of Ledger Accounts; Subsidiary Books: Cashbook, types of cash book: Single column, double column entries, Three-column Cash Book- Petty Cash Book</p> <p>UNIT- III Trial Balance: Meaning, Objective, preparation of Trial balances. Statements of Final Accounts: Meaning, need & objectives; Trading Account, Profit & loss Account & Balance Sheet: Meaning, need & preparation of Accounts without and with adjustments. Rectification of Errors: Meaning, Classification of errors, Suspense Accounting: meaning, utility & preparation.</p> <p>UNIT- IV Depreciation: Concept of depreciation, causes of depreciation; depreciation, Depletion & Amortization; Depreciation accounting; methods of depreciation recording; Special Accounting: Meaning of Hire Purchase and Instalment Purchase System- Legal provision for hire purchase contract; Accounting for goods of substantial sale values, accounting records for goods for small value.</p> <p>UNIT- V Partnership Accounting: Admission, retirement and retirement cum admission of a Partner; treatment of Goodwill, revaluation of assets & liabilities; Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis</p>				
Course Outcomes	<p>CO1: Explain the Basic Concepts of financial accounting.</p> <p>CO2: Students are equipped with the skill of preparing financial accounts.</p> <p>CO3: Understanding the financial statements of various types of business units other than corporate</p> <p>CO4: Calculate profits or losses from incomplete records</p> <p>CO5: Prepare royalty accounts</p> <p>CO6: Prepare accounts of consignment</p>				

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Text Books	<ul style="list-style-type: none">• Financial Accounting, Dr. Karim and Khanuja, SBPD Publishing House.• Dr. S. K. Singh, Financial Accounting, SBPD Publishing House.
Reference Books	Financial Accounting – V.K. Goyal & Ruchi Goyal Basics of Accounting – Jain & Narang Basic of Accounting – T. S. Grewal. S.M. Shukla; Financial Accounting, SBPD Publishing House

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Course Title	BUSINESS ORGANISATION AND MANAGEMENT				
Course Code	BC 1.3				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.				
Course Objectives	The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.				
Course Contents	<p>Unit 1: Foundation of Indian Business Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.</p> <p>Unit 2: Business Enterprises Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.</p> <p>Unit 3: Management and Organisation The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.</p> <p>Unit 4: Leadership, Motivation and Control Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.</p> <p>Unit V: Functional Areas of Management Lectures: Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.</p>				
Course Outcomes	<ul style="list-style-type: none"> • Use communication skills to present management concepts. • Apply critical thinking and analytical skills to: <ul style="list-style-type: none"> ○ Identify and evaluate relevant management issues and information. ○ Generating and evaluating possible solutions to management problems. ○ Identify and analyze material factors that are involved in management problems. ○ Determine and apply appropriate problem-solving techniques to management problems. • Use information technology as a tool to perform essential management tasks. 				

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	<ul style="list-style-type: none">• Possess ethical understanding and reasoning abilities.
Text Books	<ol style="list-style-type: none">1. Kaul, V.K., <i>Business Organisation and Management</i>, Pearson Education, New Delhi2. Chhabra, T.N., <i>Business Organisation and Management</i>, Sun India Publications, New Delhi,3. Gupta CB, <i>Modern Business Organisation</i>, Mayur Paperbacks, New Delhi4. Koontz and Weihrich, <i>Essentials of Management</i>, McGraw Hill Education.5. Basu, C. R., <i>Business Organization and Management</i>, McGraw Hill Education.
Reference Books	<ol style="list-style-type: none">1. Jim, Barry, John Chandler, Heather Clark; <i>Organisation and Management</i>, Cengage Learning.2. B.P. Singh and A.K.Singh, <i>Essentials of Management</i>, Excel Books3. Buskirk, R.H., et al; <i>Concepts of Business: An Introduction to Business System</i>, Dryden Press, New York.4. Burton Gene and Manab Thakur; <i>Management Today: Principles and Practice</i>; Tata McGrawHill, New Delhi.5. Griffin, <i>Management Principles and Application</i>, Cengage Learning

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Course Title	ENGLISH LANGUAGE				
Course Code	BC 1.4				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	English Grammar, English Language reading, speaking, listening knowledge.				
Course Objectives	<p>To refresh the previous knowledge of students in the area of grammar. Revise what they already know so that all students come on the same level and to enhance their skills further.</p> <p>To increase their expertise in the language, which in turn would help them in being better communicators, understand and express themselves better and clearer.</p> <p>To enable students to apply basic principles of grammar both in oral and written communication.</p> <p>To cultivate reading habit through off line study of English literature</p>				
Course Contents	<p>UNIT – I Literature: The Open Window (Lesson) - H.H. Munro, All the World's a Stage (Poem) - W. Shakespeare Kabuliwala (lesson) - Rabindranath Tagore, The Portrait of Lady (Lesson) Khushwant Singh.</p> <p>UNIT – II Grammar: Introductory Grammar, Articles, Determiners, Introduction to Communication skills Prepositions; Active and passive voice and Modals; Listening skills: Introduction, Homophones. Tenses; Pronoun, Adjective, Adverb.</p> <p>UNIT – III Writing and Vocabulary: Writing Skills- Basic Rules, Letter Writing-Applications, Paragraph writing; Précis writing; Idioms and phrases; Antonyms, Synonyms, Vocabulary.</p> <p>UNIT – IV Business Communication: Writing Skill: Official Correspondence, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar, Preparation of official reports, Letter to Vendor quotation, Query for details of any item, Reminder letter, Newspaper Reports and Advertisement.</p> <p>UNIT – V Communication Skills and Personality Grooming: Conversation Practice, Debates, Mock Interview, Group Discussions and Seminar Presentations.</p>				
Course Outcomes	<ol style="list-style-type: none"> 1. Students will heighten their awareness of correct usage of English grammar in writing and speaking 2. Students will improve their speaking ability in English both in terms of fluency and comprehensibility 3. Students will give oral presentations and receive feedback on their performance 4. Students will increase their reading speed and comprehension of academic articles 5. Students will improve their reading fluency skills through extensive reading 				
Text Books	<p>Advanced English Grammar – Martin Hewings.</p> <p>English Grammar & Composition by- Wren & Martin.</p>				

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Reference Books	A Practical English Grammar by- A.J. Thompson & A. V. Martinet. Intermediate grammar usage & Composition by- M. L. Tickoo, A. E.Subramanium, & P. R. Subramanium.
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