

Detailed Course Scheme  
**Bachelor of Commerce (Hons.)**  
**B.Com (H)**

**Semester-I Examination**  
**(2016 - 2019)**

DOC201610140004



**RNB GLOBAL UNIVERSITY**  
RNB Global City, Ganganagar Road,  
Bikaner, Rajasthan 334601

## **OVERVIEW**

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B.Com (H) program for Odd (July-December) Semester, 2016 along with

Examination pattern is as follows:

### **Semester - I**

S. No		Course Name	Credits	
1	99001900	ENVIRONMENTAL STUDIES (AECC 1)	4	
2	11000701	FINANCIAL ACCOUNTING	6	
3	11002400	BUSINESS LAW	6	
4	11000601	MICRO ECONOMICS	6	
5	11003500	Ability & Skill Enhancement Module-I	3	
6	99002000	NCC/NSS/ Similar Activities	-	
7	99002100	Club Activity	-	
			<b>Total Credits</b>	<b>25</b>

### **Evaluation Scheme:**

The evaluation of the B.Com program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

#### **Internal Assessment**

Type	Details	Marks
Mid Term	Two Mid-term Examinations	10+10
Marks obtained in various Tests, Assignments, Presentations, etc.	Average of marks obtained	15
Discipline	To be decided by concerned faculty	5
Attendance	80% - 5 marks and 0.25 percent for every one percent above 80 %	10
<b>TOTAL</b>		<b>50</b>

#### **External Assessment**

Type	Marks
Theory	50

## SYLLABUS

### Course Name: Environment Studies

### Course Code: 99001900

#### Unit 1: Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

#### Unit 2: Ecosystems

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :
  - a) Forest ecosystem
  - b) Grassland ecosystem
  - c) Desert ecosystem
  - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### Unit 3: Natural Resources: Renewable and Non---renewable Resources

- Land resources and landuse change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over---exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter---state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### Unit 4: Biodiversity and Conservation

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega---biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity : Habitat loss, poaching of wildlife, man---wildlife conflicts, biological invasions; Conservation of biodiversity : In---situ and Ex---situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

#### Unit 5: Environmental Pollution

- Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks

- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies.

### **Unit 6: Environmental Policies & Practices**

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

### **Unit 7: Human Communities and the Environment**

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management : floods, earthquake, cyclones and landslides.
- Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

### **Unit 8: Field work**

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site---Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems---pond, river, Delhi Ridge, etc.

### **Suggested Readings:**

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R.1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999.*Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll.*Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36---37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.

8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India. Tripathi 1992*.
14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

**Course Name: Financial Accounting**  
**Course Code: 11000701**

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**CONTENTS**

**Unit 1:**

**(a) Theoretical Framework**

(i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

(ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

(iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

**(b) Accounting Process**

From recording of a business transaction to preparation of trial balance including adjustments software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Selecting and shutting a Company; Backup and Restore data of a Company

**Unit 2:**

**(a) Business Income**

(i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

(ii) Revenue recognition: Recognition of expenses.

(iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

(iv) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

**(b) Final Accounts**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

**Unit 3:**

**Accounting for Hire Purchase and Installment Systems**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

**Unit 4:**

**Accounting for Inland Branches**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**Unit 5:**

**Accounting For Dissolution of the Partnership Firm**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*,

- Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
  4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
  5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
  6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
  7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
  8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
  9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
  10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

**Course Name: BUSINESS LAW**  
**Course Code: 11002400**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Contents:**

**Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

**Unit 2: The Indian Contract Act, 1872: Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**Unit 3: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 4: Partnership Laws**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership

- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

**Unit 5: The Negotiable Instruments Act 1881**

- a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

**Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**Course Name: MICRO ECONOMICS**  
**Course Code: 11000601**

**Objective:** The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

**CONTENTS**

**Unit 1: Demand and Consumer Behaviour**



Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

### **Unit 2: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

### **Unit 3: Perfect Competition**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis - Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

### **Unit 4: Monopoly**

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

### **Unit 5: Imperfect Competition**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence - Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly - price-leadership model - dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

### **Suggested Readings:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers