

**DEPARTMENT OF COMMERCE**  
**KUMAUN UNIVERSITY**  
**PROGRAMME STRUCTURE**

**B. Com. (Semester Mode)**

**Note:** Each paper (except IT papers) in all semesters will be of 100 Marks out of which 75 Marks will be for written examination and 25 Marks for internal assessment. The fourth paper in VI Semester will be of Viva-Voce carrying 100 Marks. Besides, once a candidate opts IT in First Semester, he/she will have to continue with IT as IV paper in all consequent semesters. Detailed syllabi of IT will be provided by IT department

**Syllabus**

**B. Com. First Semester**

Paper I	Principles of Management
Paper II	Financial Accounting
Paper III	Fundamentals of Statistics
Paper IV	Business Regulatory Framework
	OR
	Information Technology

# Detailed Syllabi

## B. Com. ( I - Semester )

### Paper – I Principles of Management

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Introduction: Concept, Functions and Significance of Management.
- Unit - II Planning: Meaning, Objectives and Process of Planning, Management by Objectives, Decision Making- Concept, Types and Process.
- Unit - III Organizing: Meaning, Objectives, Significance, Principles and forms of organization. Centralization and decentralization of Authority, Staffing- Meaning, Significance and Process.
- Unit – IV Directing: Nature, Importance, Principles, Coordinating – nature, Importance and Principles, Communication - Meaning, types and Process. Motivation – Meaning and Definition, Importance, Types, Leadership – Meaning and Definition, Principles, Importance and Types of Leadership.
- Unit - V Controlling: Meaning, Objectives, Importance, Limitations, Principles and Process of Controlling.

#### Suggested Readings:

- 1 Saxena, S.C. ,Business Administration and Management, Sahitya Bhawan, Agra
- 2 Sherleker, S.A. and Sherleker Y.S., Principles of Business Management, Himalaya Publication House, New Delhi
- 3 LkDlsuk],l0lh0 ] O;olk; iz”kklu ,oa izcU/k] lkfgR; Hkou] vkxjk
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**B. Com. ( I - Semester )**  
**Paper II Financial Accounting**

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I      Meaning and Scope of Accounting, Accounting Principles, Accounting Equation, Accounting Conventions and Postulates, Double Entry System of Accounting.
- Unit - II      Hire Purchase and Installment Payment System.
- Unit - III      Royalty Accounts, Insolvency Accounts of Individuals.
- Unit – IV      Departmental and Branch accounting.
- Unit - V      Admission of New Partners, Retirement and Death of a Partner, Dissolution of Partnership.

Suggested Reading:

- 1      Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
- 2      Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
- 3      Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
- 4      Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
- 5      Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi
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## B. Com. ( I - Semester )

### Paper - III Fundamentals of Statistics

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Introduction of Statistics – Meaning, Definition, Importance and Limitation of Statistics.
- Unit - II Measure of Central Tendency – Definition, Objectives and Characteristics of Measure of Central Tendency- Types of Averages- Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode.
- Unit - III Measures of Dispersion and Skewness – Meaning, Definition, Properties of Dispersion – Range, Quartile Deviation - Mean Deviation, Standard Deviation. Coefficient of Variation, Karl Pearson’s and Bowleys Measures of Skewness.
- Unit – IV Corelation- Karl Pearrison’s.
- Unit - V Indian Statistics – A General Idea of the growth of Statistics Relating to Population, Agriculture, Industry and National Income

Suggested Reading:

- 1 Gupta, C.B. Statistical Method, Sultan Chand, Delhi.
- 2 Gupta, S.C. and Indra Gupta, Business Statistical, Himalaya Publication House, New Delhi.
- 3 Gupta, S.P. Business Statistics- S. Chand and Company, Delhi.
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## **B. Com. ( I - Semester )**

### **Paper IV Business Regulatory Framework**

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit – I Indian Contract Act 1872, Introduction, Nature, Elements, Types of Contracts, Offer and Acceptance, Capacity of Parties, Consideration, Free Consent, Performance and Discharge of Contract, Remedies for Breach of Contract (with Important Case, Laws).
- Unit - II Special Contracts: Bailment Contract, Pledge, Indemnity Guarantee, Contingent Quasi and Agency Contract(with Important case Laws).
- Unit - III Sale of Goods Act 1930, Introduction, Condition and Warranties, Transfer of Property, Performance of Contract of Sales, Unpaid Seller, Auction Sales.
- Unit – IV Indian Partnership Act 1932, Introduction, Types of Partnership and Partners Formation and Registration of Partnership Firm, Relationship of Partners and Dissolution of Firms.
- Unit - V Negotiable Instruments Act 1881: Introduction, Parties to Negotiable Instruments, Negotiation and Endorsement, Crossing of Cheques, Protection to Banker.

#### Suggested Reading:

- 1 Singh, Avtar , Mercantile Law, Eastern Book Depot, Lucknow (U.P.)
- 2 Kapoor, N.D. Elements of Mercantile Law, Sultan Chand & Sons, New Delhi
- 3 Maheshwari, S.N. A Manual of Business Law, Himalaya Publishing House Pvt. Ltd. Mumbai
- 4 Gogna, P.P.S. Mercantile Law, S.Chand & Co. New Delhi
- 5 Aggarwal, Rohini, Mercantile & Commercial Laws, Taxmann's Publications (P) Ltd. New Delhi
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