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**PANDIT DEENDAYAL UPADHYAYA SHEKHAWATI  
UNIVERSITY, SIKAR**

**SYLLABUS**

**B.Com. Part I**

**SESSION 2022-23**

**EXAMINATION-2023**


  
**Dy. Registrar  
Pandit Deendayal Upadhyaya  
Shekhawati University,  
Sikar(Rajasthan)**



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UNIVERSITY, SIKAR**

<b>B.Com Part-I</b>		
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## B.Com (Pass Course)

### Scheme of Examination

1. The Number of Papers and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory part as well as practical part of a subject/paper, wherever prescribed, separately; classification of successful candidates shall be as follow:

First Division	60%	Of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together
Second Division	48%	

All the rest will be declared to have passed the examination if they obtain the minimum pass mark in each subject viz. 36% , No division shall be awarded at the Part I and the Part II Examination.

2. There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

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बी.कॉम. प्रथम वर्ष  
सामान्य हिन्दी

पूर्णांक: 100

न्यूनतम उत्तीर्णक: 36

नोट: 36 से कम अंक लाने पर छात्रों को उत्तीर्ण नहीं किया जायेगा। इस प्रश्न-पत्र में प्राप्त अंकों को श्रेणी निर्धारण हेतु नहीं जोड़ा जायेगा।

अंक विभाजन- प्रश्न-पत्र में दो भाग होंगे- 1. साहित्य खण्ड एवं 2. व्याकरण खण्ड। साहित्य खण्ड में दो भाग होंगे- गद्य भाग एवं पद्य भाग। प्रत्येक खण्ड के लिए 50 अंक निर्धारित हैं।

50 अंक

क.	दो व्याख्या पद्य से (प्रत्येक में विकल्प देना है)	5x2=10
ख.	दो व्याख्या गद्य से (प्रत्येक में विकल्प देना है)	5x2=10
ग.	आलोचनात्मक प्रश्न पद्य से (प्रत्येक में विकल्प देना है)	7½x2=15
ग.	आलोचनात्मक प्रश्न गद्य से (प्रत्येक में विकल्प देना है)	7½x2=15

साहित्य खण्ड - 'क' गद्य+पद्य की निर्धारित रचनाएँ  
गद्य भाग-

1. कहानी - नशा - प्रेम चन्द
2. रेखाचित्र - महादेवी वर्मा- घीसा
3. निबंध - सरदार पूर्ण सिंह- आचरण की सभ्यता
4. व्यंग्य- शरद जोशी- मेघदूत की पुस्तक समीक्षा
5. पर्यावरण- अनुपम मिश्र - आज भी खरे हैं तालाब

पद्य भाग:-

1. कबीर- कबीर ग्रंथावली से सं. - गुरुदेव को अंग - 2,12,26,30  
सुमिरन को अंग- 10,17,24,26  
विरह को अंग - 2,6,10,18
2. तुलसीदास - विनय पत्रिका, गीता प्रेस, गोरखपुर पद सं.  
पद सं. - 87,88,105,111,162
3. रहीम (दस दोहे)- रहीम ग्रंथावली, संपादक विद्यानिवास मिश्र, गोविन्द  
रजनीश  
38,49,87,126,187,212,218,220,222 एवं 224
4. मैथिलीशरण गुप्त- मनुष्यता, हम राज्य के लिए मरते हैं (गीत, साकेत के नवम सर्ग  
से)
5. सुमित्रानन्दन पंत- नौका विहार
6. सूर्यकान्त त्रिपाठी 'निराला' वह तोड़ती पत्थर

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उप कुलसचिव  
पंडित दीनदयाल उपाध्याय शेखावाटी  
विश्वविद्यालय, सीकर (राज.)



7. सच्चिदानंद हीरानंद वात्स्यायन 'अज्ञेय' – हिरोशिमा  
8. रामधारी सिंह दिनकर– विपथगा, समर शेष है

खण्ड– ख

व्याकरण/व्यावहारिक हिन्दी खण्ड		50 अंक
1. निबंध लेखन	–शब्द सीमा 300 शब्द	8 अंक
2. कार्यालयी लेखन	–शासकीय–अर्द्धशासकीय पत्र,कार्यालय ज्ञापन , विज्ञप्ति एवं कार्यालय आदेश, अधिसूचना,पृष्ठांकन 4X2=	8 अंक
3. संक्षेपण	–	4 अंक
4. पल्लवन	–	5 अंक
5. शब्द निर्माण प्रविधि	–उपसर्ग, प्रत्यय, संधि एवं समास	5 अंक
6. शब्द शुद्धि एवं वाक्य शुद्धि	–	5 अंक
7. मुहावरे एवं लोकोक्ति	–	5 अंक
8. पारिभाषिक शब्दावली –		5 अंक
9. शब्द के प्रकार	–संज्ञा, सर्वनाम, विशेषण, क्रिया एवं क्रिया विशेषण	5 अंक

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उप कुलसचिव  
पंडित दीनदयाल उपाध्याय श्रेखावाटी  
विश्वविद्यालय, सीकर (राज.)



**PANDIT DEENDAYAL UPADHYAYA SHEKHAWATI  
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B.Com Part -I

GENERAL ENGLISH

Duration: 3 hrs.

Max. Marks: 100

Minimum Pass Marks: 36

The syllabus aims at achieving the following objectives:-

1. Introducing students to phonetics and enabling them to consult dictionaries for correct pronunciation (sounds and word stress.)
2. Reinforcing selected components of grammar and usage.
3. Strengthening comprehension of poetry, prose and short-stories
4. Strengthening compositional skills in English for paragraph writing. CVs and job applications.

The Pattern of the Question Paper will be as follows:

<b>Unit A: Phonetics and Translation</b>	<b>(20 Marks) (10 periods)</b>
I Phonetic Symbols and Transcription of Words	(05)
III Translation of 05 Simple sentences from Hindi to English	(05)
from English to Hindi	(05)
IV Translation of 05 Words from Hindi to English	(2 1/2)
from English to Hindi	(2 1/2)
 <b>Unit B: Grammar and Usage</b>	 <b>(25 Marks) (10 Periods)</b>
I Elements of a sentences	(05)
II Transformation of Sentences	(05)
a. Direct and Indirect Narration	
b. Active and passive Voice	

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- III Modals (05)
- IV Tense (05)
- V Punctuation of a Short Passage with 10 Punctuation Marks (05)  
(As discussed in Quirk and Greenbaum)

**Unit C: Comprehension**

**(25 Marks)**

Following Essays and Stories in Essential Languages Skill revised edition compiled by Macmillan for Pandit Deendayal Upadhyaya Shekhawati University Sikar, Rajasthan General English B.Com.

Candidates will be required to answer 5 Questions out of ten questions from the prescribed texts. Each question will be of two (2) marks. (10)

Sujata Bhatt	Voice of the Unwanted Girl
Ruskin Bond	Night Train for Deoli
M.K. Gandhi	The Birth of Khadi
J.L. Nehru	A Tryst with Destiny
A.P.J. Abdul Kalam	Vision for 2020

The Candidate will be required to answer 5 questions from an unseen passage. (10 Marks)

One Vocabulary question of 10 words from the given passage. (5 Marks)

**Unit D: Compositional Skills**

**(30 Marks) (15 periods)**

- I Letters-Formal and Informal (10 Marks)
- II CV's Resume and Job Applications and Report (10 Marks)
- III Paragraph Writing (10 Marks)

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**B .Com. PART –I**

**COMPULSORY PAPER OF ENVIRONMENTAL STUDIES**

Scheme of examination

Duration: 3 hrs.

Min Marks: 36

Max. Marks: 100

This paper will contain 100 multiple questions. Each question will carry 1 mark.

Student should be encouraged to visit places of Environmental Importance including Natural and Manmade Habitat.

Note:

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidates will have to clear this compulsory paper in three chances.
3. Non-appearing or absence in the examination of compulsory paper will be counted as a chance.

**Unit I: The Multidisciplinary nature of environmental studies**

Definition, scope and importance- Relationship between Environmental Studies and other branches of science and social sciences.

Need for Environmental awareness, Environmental education in present day context.

**Unit.2: Natural Resources and Challenges**

- a. Natural resources and associated problems, Classification of resources: renewable resources, non renewable resources, classes of earth resources, regions: Definition and criteria, resource conservation.
- b. Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- c. Water resources: Use and over-utilization of surface and groundwater, floods, drought conflicts over water, dams-benefits and problem.
- d. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- e. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticides problems, water logging, salinity, case studies.

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- f. Energy resources: Growing energy need, renewable and nonrenewable energy sources, use of alternate energy source. Case studies.
- g. Land resources: Land as a resource, Land degradation man induced Landslides, soil erosion and desertification.
  - Role of an individual in conservation of natural resources.
  - Equitable use of resources for sustainable lifestyles.

**Unit 3: Ecosystems, Concepts, Structure, Functions and Types**

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types characteristics features, structure and function of the following ecosystem:
  - a. Forest ecosystem, Tropical Temperate and Alpine Ecosystem
  - b. Grassland ecosystem and Their Types
  - c. Desert ecosystem with emphasis on Thar Desert
  - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) and Wet Lands

**Unit 4: Biodiversity and its conservation**

- Introduction-Definition, genetic, species and ecosystem diversity
- Biogeographically classification of India
- Value of biodiversity : Consumptive use, productive use, social ethical, aesthetic and option values
- Biodiversity at global, National and local level
- Indian as a mega-diversity nation
- Hot-spot of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- Endangered, Threatened and endemic species of India
- Conservation of biodiversity: In-situ and ex-situ conservation of biodiversity
- Red Data Book

**Unit 5: Environmental Pollution and Control Measures**

**Definition**

- Causes, effects and control measures of:
  - (a) Air Pollution
  - (b) Water Pollution
  - (c) Soil Pollution
  - (d) Marine Pollution

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- (e) Noise Pollution
- (f) Thermal Pollution
- (g) Nuclear Hazards
  - Solid waste management” Causes, effects and control measure of urban and industrial wastes
  - Role of an individual in prevention of pollution
  - Pollution case studies
  - Disaster management: floods, earthquake, cyclone and landslides

#### **Unit 6: Social issues, Environment, Laws and Sustainability**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solution.
- Climate change, global warming, acid rain ozone layer depletion, nuclear accidents and holocaust. Case studies'
- Wasteland reclamation.
- Consumerism and waste product.
- Environmental Protection Act.
- Air (Prevention and Control of Pollution ) Act
- Wild life protection Act
- Forest Conservation Act
- Biological Diversity Act
- Issues involved in enforcement of environmental legislation
- Public Awareness.

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

- Population Growth, variation among nations
- Population explosion-family Welfare Programme
- Environment and Human Health
- Human Rights
- Value Education
- HIV/AIDS
- Women and Child Welfare
- Role of information Technology in Environment and human health case Studies

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# PANDIT DEENDAYAL UPADHYAYA SHEKHAWATI UNIVERSITY, SIKAR

## B.Com Part-I

### Elementary Computer Application

**Duration: 2 hrs.**

**Maximum Marks - 100**

**Theory Max. Marks -60**

**Practical Max Marks -40**

Each Candidate has to pass in Theory and Practical Examinations separately.

Question paper for Elementary Computer Applications, (Compulsory paper common for B.A./B.Sc./ B.Com. Part-I) be so set that it has 120 multiple choice questions (Bilingual) of 0.5 marks each. The question paper will be of duration of 2 hours. The examinees will have to give their answers on OMR Sheet only to be provided by the University whose evaluation will be done based on OMR Scanning Technology. Further the practical examination for this paper will be of 40 marks and its duration will be of 2 hours.

#### Unit-I

**Introduction to information technology:** Evolution and generation of computer, type of computers, micro, mini, mainframe and super computer. Architecture of a computer system: CPU, ALU, Memory (Ram, Rom families) cache memory, input /output devices, pointing devices. Concept of Operating system, need types of operating systems, batch, single user, multi-processing, distributed and timeshared operating systems, introduction of Unix, Linux, Windows, Window NT. Programming languages Low level and high level languages, generation of languages, 3 GL and 4 GL languages, Graphic User Interfaces.

#### Unit -II

**Word Processing tool:** Introduction, Creating, Saving, Copy, Move and Delete Checking Spelling and Grammar. Page Layout, interface, toolbars, ruler, menus keyboard shortcut, editing. Text formatting, insert headers and footers, Bullets and Numbering, Find and Replace etc. Insert Table and Picture, Macro, Mail Merge.

**Power Point:** Creating and viewing a presentation, managing slide shows navigating through a presentation using hyperlinks, advanced navigation with action setting and action buttons. Organizing formats with Master slides applying and modifying designs adding graphics, multimedia and special effects.

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**Unit - III**

**Electronic Spreadsheet** : Worksheet types of create and open a worksheet Entering data text numbers and formula in a worksheet inserting and deleting cells, cell formatting, inserting rows and columns in a worksheet formatting worksheets Using various formula and inbuilt function. Update worksheet using special tools like spell check and auto correct setup the page and margins of worksheets for printing. Format the data in the worksheet globally or selectively creating charts. Enhance worksheets using charts, multiple worksheets-concepts

**Unit - IV**

**The Internet** - History and Functions of the Internet, Working with Internet, Web Browsers, World Wide Web, Uniform Resource Locator and Domain Names, Uses of Internet, Search for Information, Email Chatting, Instant messenger services, News, Group, Teleconferencing. Video Conferencing, E-Commerce and M-Commerce, Manage an E-mail Account, E-mail Address configure E-mail Account log to an E-mail, Receive E-mail, Sending mails, sending files an attachments and Address Book, Downloading Files, online form filling, E-Services E-Banking and E-Learning.

**Unit - V**

**Social, Ethical and Legal Matters** - Effects on the way we Work Socialise, Operate in other areas, Cyber crime, Prevention of crime, Cyber law Indian IT Act, Intellectual property, Software piracy, Copyright and Patent, Software licensing, Proprietary software, Free and Open source software.

**Network Security** - Risk assessment and security measures, Assets and types (data, applications, system and network), Security threats and attacks (passive, active), types and effects (e.g. Identity theft, denial of services, computer virus etc), Security issues and security measures (Firewalls, encryption/decryption), Prevention.

**Question Paper pattern for Main University Practical Examination**

**Practical**

**Max Marks: 40**

The practical exercises will be designed to help in the understanding of concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical usage rather than on theoretical concepts only.

**The practical examination scheme should be as follows**

- Three Practical Exercise (including Attendance & Record performance) **30 marks**

- |                               |                   |
|-------------------------------|-------------------|
| 1. Operating system o MS Word | 3. MS Power Point |
| 2. MS Excel                   | 4. Internet       |

- Viva-voce **10 marks**

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B.Com. Part I (Pass Course)

ABST: Paper-I

Corporate and Financial Accounting

Time : 3 Hours

Maximum Marks: 100

Minimum Passing Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice either/or)

UNIT-I

Accounting Principles, Convention and Concept, Convergence of IFRS into Indian Accounting Standard (IAS) Issue of Shares, Forfeiture and Reissue of Shares. Redemption of Preference Shares and Buy-Back of Shares.

UNIT-II

Issue and Redemption of Debentures, Acquisition of Business, Pre and post Incorporation Profit and Underwriting of Shares and Debentures.

UNIT-III

Preparation of Financial Statements of Companies as per Companies Act, 2013 including Managerial Remuneration, Disposal of Profits and Issue of Bonus Shares.

UNIT-IV

Valuation of Goodwill and Valuation of Shares.

UNIT-V

Lease Accounting –Financial and operating. Insurance Claims and Valuation of Inventory (As per AS-2)

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Time: 3 Hours

Minimum passing Marks: 36

Maximum Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice either/or)

UNIT-I

Introduction of Statistics, Importance and Scope of Statistics, Limitations of Statistics.

Data-Types and their collection

Classification and Tabulation of Data: Characteristics and types. Frequency Distribution, simple and manifold tabulation and diagrammatical presentation of data.

UNIT-II

Measures of Central Tendency: Arithmetic Mean (Simple and Weighted), Median Including quartiles, Deciles and percentiles), Mode Geometric and Harmonic Mean- Simple and Weighted. Uses and Limitation of measures of central tendency.

UNIT-III

Measures of Dispersions: Range, Quartile Deviation, Mean Deviation, Standard Deviation and coefficient of Variation. Skewness: Different Measures of Skewness.

UNIT-IV

Correlation: Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two variables (Grouped and Ungrouped Data) Coefficient of Correlation of Spearman's Rank Difference Method, Concurrent Deviation Method and simple Linear Regression.

UNIT-V

Index Number: Meaning and Uses, Simple and Weighted Index Numbers, Method of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers, Fishers Ideal Index Number, Base Shifting, Splicing and Deflating.

  
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**SYLLABUS FOR THE SESSION 2022-2023(MAIN EXAMINATION-2023)**

**B.COM PART-I**

**EAFM-I**

**BUSINESS ECONOMICS**

**UNIT-1**

Introduction to Business Economics – concept, Nature and scope of Business Economics.

Business Economics and Decision Science:- Nature and process of business Decision Making, Types of business Decision, Market Co-ordination V/S Business co-ordination

**UNIT-II**

Consumer Behaviour: - Unity Analysis- (Cardinal And Ordinal Approach) Total Utility, Average Utility and Marginal Utility, Indifference Curve Analysis –Features, Budget Line, Marginal Rate of Substitution, Consumer Equilibrium and Price, Income and Substitution Effect. Demand and Law of Demand, Elasticity of demand.

**UNIT-III**

Production Function- Types of Production Functions, Laws of Return and Return to Scale, Law of Variable Proportions, Isoquant Curves, Expansion Path.

Revenue and Cost analysis: Revenue Analysis, Total Revenue, Marginal Revenue and Average Revenue elasticity and its Relationship With Revenue Curves. Varies Concept of Cost, Short and Long Run Cost Curves.

**UNIT-IV**

Market Analysis: Price and Output Determination Under Perfect Competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly, Non-Price Competition.

**UNIT-V**

Concept And Measurement Methods of National income Relationship of National Income and Economic Welfare, Marginal Productivity Theory of Distribution.

Factor pricing:- Determination of Rent, Wages and Interest.

  
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**SYLLABUS FOR THE SESSION 2022-2023(MAIN EXAMINATION-2023)**

**B.COM PART-I**

**EAFM-II**

**INDIAN BANKING AND FINANCIAL SYSTEM**

**UNIT-1**

Bank- Function and Role of Commercial Banks in Development of Indian Economy. Assets and Liabilities Management of Commercial Banks

National Bank for Agriculture and Rural Development (NABARD)

Reserve Bank of India (RBI), Monetary Policy.

**UNIT-II**

New Innovations in Banking Sector: - E-Banking, Mobile Banking and Green banking. Relationship between Bankers and Customers- General and Special.

**UNIT-III**

A Study of Banking Regulation Act 1949 with Amendments of 2020

Financial Relationship between Centre and State Government

**UNIT-IV**

Financial System: Functions, major issues in Indian Financial System, Financial sector reform in India.

**UNIT-V**

Financial System: Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market. Financial Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options –Credit Card.

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B.Com Part -I

PAPER I – BUSINESS LAW

Duration: 3 hrs.

Min. Marks 36

Max. Marks 100

UNIT-I

The Indian Contract Act, 1872: Section 1 to 75.

UNIT-II

The Indian Contract Act, 1872: Special Contracts Guarantee, Bailment, Agency.

UNIT-III

The Sale of Goods Act, 1930.

UNIT-IV

The Limited Liability Partnership Act 2008.

UNIT-V

The Consumer Protection Act, 1986.

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**B.Com. Part-I Paper –II**

**Paper-II Entrepreneurship and Small Business Managements**

Min. Marks: 36

Max. Marks: 100

**UNIT-I**

Concept of Entrepreneurship, Role of Entrepreneurship, Types of Entrepreneurship, Entrepreneurship and Manager, Problems of Entrepreneurship.

**UNIT-II**

Entrepreneurship Training and Development, Government Encouragement to Entrepreneurship.

**UNIT-III**

Concept of Small and Medium Enterprises, Role of SME's, Policies governing small enterprises in India.

**UNIT-IV**

Start up process of small enterprises, organization structure of small scale industries in India, Taxation Benefits and Concessions to small scale industries, problems of small scale industries.

**UNIT-V**

Management of small business enterprises, Role of Financial Institutions and DICS in promoting small business.

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**B.Com Part I (Passing Course)**  
**(For Non-Commerce Students Only)**  
**Book- Keeping**

(19)

Time: 3 Hours

Minimum passing Marks: 36

Maximum Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice either/or)

UNIT-I

Book-keeping: Concept, significance and limitations. Basic Terminology of book-keeping and Accounting.

UNIT-II

Book of Original Entry: Journal, Ledger and Subsidiary Books.

UNIT-III

Preparation of Trial Balance, Errors and their rectification

UNIT-IV

Preparation of Final Accounts (including Adjustments)

UNIT-V

Reserves, Provisions and Depreciation Accounting.

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