

INSTITUTE OF ADVANCED STUDIES IN
EDUCATION (DEEMED UNIVERSITY)
GANDHI VIDYA MANDIR,
SARDARSHHR,
RAJASTHAN.

DETAILED SYLLABUS

FOR

DISTANCE EDUCATION

Under Graduate Degree Programme

**B. Com.
(BACHELOR OF COMMERCE)**

(YEARLY SYSTEM)

FIRST YEAR

(Foundation Course in English Part I)	Code BCM-Y110
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Block – 1

Units 1-4

- Reading Comprehensions : Passage from George Orwell : Animal Farm, and Indira Gandhi’s speech on Human Environment.
- Stories : Oscar Wilde – “ The Nightingale and the Rose” and Milward Kennedy “ Death in the Kitchen”.
- Vocabulary : Distinction between words having related meanings; negative prefixes; phrases used to express comparisons; use of words and their opposites
- Grammar and Usage : Concord of number and person: be, do have and other verbs. Tenses : the past indefinite, the past continuous, the present perfect, the present perfect continuous
- Writing : Writing a speech; completing paragraphs with the help of outlines; rewriting a story from a different point of view; continuing a story in different ways.

Units 5-6

- Listening Comprehension : Extracts from news bulletins and talks.
- Conversation : Dialogues; informal and formal situations.
- Pronunciation : Letters and sounds; words stress; English vowels.

Block – 2

Units 7-10

- Reading Comprehension : Stories 1) Noarh burke : “The Baby-sitter” and 2) O.Henry “ Witches Loaves”. Autobiography : from Indira Gandhi “ A page from the Book of Memory”, Passage on “ The Five kind of Workers”.
- Exercises on Vocabulary :
- Grammar and Usage : Use of the past perfect tense, the simple present tense and the present continuous tense; ways of expressing the

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future; articles ; types of sentences.

Writing : Rewriting a story in an abridges form with the help
Of given sentences; writing short essays.

Units 11-12

Listening Comprehension : A lecture on “The Burden of Women in the Villages”; a
talk on “ Dreams”.

Conversation : A dialogue between two passengers on a railways train;
talking about dreams one has had recently.

Block – 3

Units 13-16

Reading Comprehension : 1) Agatha Christie – “ The Jewel Robbery at the Grand
Metropolitan “ (detective story); 2) Ved Mehta – “ A world
of Four Senses” (Autobiography); 3) Deris Lessing “A
Mild Attack of Locusts”; 4) Willa Cather – The affair at
Grover Station”.

Exercises on Vocabulary :

Grammar and Usage : Question Patterns, prepositional phrases, participial
phrases, phrasal verbs, relative clauses, adverbial clauses,
direct and indirect speech.

Writing : Short narrative and descriptive compositions.

Units 17-18

Listening Comprehension Talks: 1) Life of Albert Einstein; 2) Anthony R. Michaelis –
“Science and politics”.

Conversation : A dialogue between a teacher and a student who has just
passed the higher secondary examination; asking for
permission.

Pronunciation : Consonants; inflectional suffixes; contracted forms.

Block – 4

Units 19-22

- Reading Comprehension : Bertrand Russell “ Science and Human Life”; L.P.Hartley “ A high Drive”; Jawahar Lal Nehru “ The Voice of India”.
- Exercises on Vocabulary :
- Grammar and Usage : The passive voice; non-finite verbals; modal auxiliaries; revision
- Writing : Compositions based on the passages read; short essay.
- Units 23-24
- Listening Comprehension : Jawaharlal Nehru – “ Tyrst with Destiny”
- Conversation : Describing people; expressing agreement and disagreement; asking for directions; giving directions; invitations; accepting and declining invitations.

(Foundation Course in Humanities and Social Sciences)	Code BCM-Y130
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Block –1: Man and Social Development – An Approach

- Unit 1 Scientific Approach to the Study of Man
- Unit 2 Man as a Tool-Making/Using Animal
- Unit 3 Man as a Thinking Animal
- Unit 4 Social Change and Evolution

Block- 2: Stage of Social Evolution

- Unit 5 Domestication of Animals and origins of Agriculture
- Unit 6 River-Valley Civilisation
- Unit 7 Feudal Societies
- Unit 8 Renaissance and Reformation
- Unit 9 Industrial Revolution

Block- 3: Emergence of Independent India

- Unit 10 Characteristic of Indian Economy – Pre Colonial and Colonial
- Unit 11 National Movement-I
- Unit 12 National Movement-II
- Unit 13 Value of the Indian National Movement

Block-4: Problems of Economic Development

Unit	14	Development : Goals and Issues
Unit	15	Need for Planned Economic Development
Unit	16	Planning Strategies – I
Unit	17	Planning Strategies – II
Unit	18	Population and Development

Block-5: National Integration

Unit	19	Problems of National Unity- Colonial Heritage
Unit	20	Problems of National Unity- Caste and Tribe
Unit	21	Problems of National Unity- Regional Imbalances
Unit	22	Multi-religious Society – The Secular Principle

Block-6: Political System

Unit	23	The spirit of the Indian Constitution
Unit	24	Centre-State Relations : The Federal Principle
Unit	25	Devolution of Power
Unit	26	Democracy and Under-Privileged in India

Block-7: Social Transformation

Unit	27	Modalities of Social and Cultural Transformation
Unit	28	People's Participation in the Development Process
Unit	29	Place of Women in Indian Society
Unit	30	Education as Agent of Social Change

Block-8: India and the World

Unit	31	The struggle for freedom and Racial Equality
Unit	32	Problems of Peace in a Nuclear World
Unit	33	The Eco-System and Threat to it
Unit	34	Promotion of Scientific Temper

(Foundation Course in Science and Technology)	Code BCM-Y140
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Block-1: History of Science

- Unit 1 Science and Human Endeavour
- Unit 2 Science in the Ancient World
- Unit 3 Iron Age
- Unit 4 The Golden Age of Science in India

Block-2: Emergence of Modern Science

- Unit 5 Science in the Medieval Times
- Unit 6 Renaissance, the Industrial Revolution and after
- Unit 7 Science in Colonial and Modern India
- Unit 8 The method of science and the nature of scientific knowledge

Block- 3: Universe And Life – The Beginning

- Unit 9 Universe as a system
- Unit 10 Exploring the Universe
- Unit 11 Solar System
- Unit 12 Origin and Evolution of life
- Unit 13 Evolution of Man

Block- 4: Environment and Resources

- Unit 14 Ecosystem
- Unit 15 Component of Environment
- Unit 16 The Changing Environment
- Unit 17 Natural Resources
- Unit 18 Resources Utilisation, Planning and Management

Block- 5: Agriculture, Nutrition and Health

- Unit 19 Food and Agriculture
- Unit 20 Scientific Possibilities and Social Realities
- Unit 21 Food and Nutrition
- Unit 22 Health and Disease

Block- 6: Information, Knowledge, Insight

- Unit 23 Mind and Body
- Unit 24 Psychological Aspect of Behaviour
- Unit 25 Information and Communication
- Unit 26 Modes of Communication

Block-7: Science, Technology and Development

Unit	27	Science and Technology in Industry
Unit	28	Technology and Economic Development
Unit	29	Modern Developments in Science and Technology – I
Unit	30	Modern Developments in Science and Technology – II

Block- 8: New Perspectives

Unit	31	Perceptions and Aspirations
Unit	32	Science- The road to development

(Foundation Course in Hindi-I)	Code BCM-Y120
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पेपर –1

हिंदी की लिपि और वर्तनी का परिचय

हिंदी की ध्वनियां

विज्ञान के विषय का बोधन

संस्कृति विषय और बोधन और शब्दकोष का उपयोग

समाज विज्ञान विषय का बोधन और निबंध रचना का परिचय

भाषण शैली

पेपर –2

सामाजिक विज्ञानों की भाषा इतिहास के संदर्भ में तथा वर्तनी के कुछ नियम

सामाजिक विज्ञानों की भाषा राजनीति विज्ञान तथाशब्द रचना

मनविकी की भाषा ललित कला तथा विशेषण

विज्ञान की भाषा तथा पारिभाषिक शब्द

विज्ञान की भाषा स्वरूप

विधि एवं प्रशासन की भाषा तथा पारिभाषिक शब्द

विज्ञान की भाषा का स्वरूप

विधि एवं प्रशासन की भाषा तथा पारिभाषिक शब्द और अर्थ

पेपर-3

कहानी: पूस की रात प्रेमचन्द्र

उपन्यास: मानस का हंस अमतलाल नागर

नाटक: चंद्रगुप्त जयशंकर प्रसाद

निबंध: क्रोध रामचन्द्र शुक्ल

आत्मकथा: गाँधीजी की आत्मकथा

कविताएं

पेपर- 4

शब्द और मुहावरे

संवाद शैली

सरकारी पत्राचार तथा टिप्पण और प्रारूपण

समाचार लेखन और संपादकीय

अनुवाद

संक्षेपण, भाव पल्लवन और निबंध लेखन

SECOND YEAR

(Business Organisation)	Code BCM-Y210
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Block – 1: Basic Concepts and Forms of Business Organisation

- Unit 1 Nature and Scope of Business
- Unit 2 Forms of Business Organisation – I
- Unit 3 Forms of Business Organisation – II
- Unit 4 Business Promotion

Block- 2: Financing of Business

- Unit 5 Methods of Raising Finance
- Unit 6 Long-term Financing and Undertaking
- Unit 7 Stock Exchange

Block- 3: Marketing

- Unit 8 Advertising
- Unit 9 Advertising Media
- Unit 10 Home Trade and Channels of Distribution
- Unit 11 Wholesalers and Retailers
- Unit 12 Procedure for Import and Export trade

Block- 4: Business Combinations

- Unit 13 Business Combination –I
- Unit 14 Business Combination – II
- Unit 15 Feasibility of Business

Block- 5: Government and Business

- Unit 16 Government in Business
- Unit 17 Forms of Organisation in Public Enterprises
- Unit 18 Public Utilities

(Accountancy - I)	Code BCM-Y220
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Block – 1: Basic Concepts and Forms of Business Organisation

- Unit 1 Basic Concepts of Accounting
- Unit 2 The Accounting Process
- Unit 3 Cash Book and Bank Reconciliation
- Unit 4 Other Subsidiary Books
- Unit 5 Bills of Exchange

Block – 2: Final Accounts

- Unit 6 Concepts Relating to Final Accounts
- Unit 7 Final Accounts- I
- Unit 8 Final Accounts-II
- Unit 9 Errors and their Rectification

Block – 3: Consignments and Joint Ventures

- Unit 10 Consignment Accounts – I
- Unit 11 Consignment Accounts - II
- Unit 12 Consignment Accounts – III
- Unit 13 Joint Venture Accounts

Block – 4: Accounts from Incomplete Records

- Unit 14 Self Balancing System
- Unit 15 Accounting from Incomplete Records-I
- Unit 16 Accounting from Incomplete Records-II
- Unit 17 Accounting from Incomplete Records-III

Block – 5: Accounts of Non-trading Concerns, Depreciation, Provisions and Research

- Unit 18 Accounts of Non-trading Concerns-I
- Unit 19 Accounts of Non-trading Concerns –II
- Unit 20 Depreciation – I
- Unit 21 Depreciation – II
- Unit 22 Provisions and Reserves

(Management Theory)	Code BCM-Y230
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Block – 1 Management : Introduction and Overview

- Unit 1 Nature and Scope of Management
- Unit 2 Approaches to the study of Management
- Unit 3 Functions and Principles of Management

Block – 2 Planning and Organisation

- Unit 4 Fundamentals of Planning
- Unit 5 Plans, Policies, Schedules and Procedures
- Unit 6 Organising : Basic Concepts
- Unit 7 Departmentation and forms of Authority Relationship
- Unit 8 Delegation and Decentralisation

Block – 3 Staffing and Directing

- Unit 9 Staffing
- Unit 10 Directing
- Unit 11 Motivation
- Unit 12 Leadership
- Unit 13 Communication

Block – 4 Coordination and Control

- Unit 14 Coordination
- Unit 15 Process of Control
- Unit 16 Techniques of Control

(Accountancy-II)	Code BCM-Y240
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Block – 1 Branch Accounts and Insurance Claims

- Unit 1 Branch Accounts- I
- Unit 2 Branch Accounts-II
- Unit 3 Insurance Claims

Block – 2 Hire Purchase Accounts

- Unit 4 Hire Purchase Accounts –I
- Unit 5 Hire Purchase Accounts – II
- Unit 6 Hire Purchase Accounts –III

Block – 3 Partnership Accounts

- Unit 7 General Introduction and Distribution of Profits
- Unit 8 Admission of a Partner
- Unit 9 Retirement of a Partner
- Unit 10 Dissolution of a Partnership Firm

Block – 4 Company Accounts – I

- Unit 11 General Introduction
- Unit 12 Record of Share Capital Transactions
- Unit 13 Issue and Redemption of Debentures
- Unit 14 Purchase of Business and profits prior to Incorporation

Block – 5 Company Accounts – II

- Unit 15 Final Accounts – I
- Unit 16 Final Accounts – II
- Unit 17 Analysis of Financial Statements – I
- Unit 18 Analysis of Financial Statements – II

Block – 6 Statement of Charges in Financial Position

- Unit 19 Basic Concepts
- Unit 20 Fund Flow Statements
- Unit 21 Cash Flow Statement
- Unit 22 Mechanized System of Accounting

Block – 7 Fundamentals of Auditing

Unit	23	Basic Concepts
Unit	24	Internal Controls
Unit	25	Audit Planning

Block – 8 Vouching and Verification

Unit	26	Vouching of Cash Transactions
Unit	27	Vouching of Trading Transactions and Interpersonal Relations
Unit	28	Verification and Valuation of Assets and Liabilities –I
Unit	29	Verification and Valuation of Assets and Liabilities –II
Unit	30	Company Auditor

(Mercantile Law)	Code BCM-Y250
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Block – 1 General Law of Contract – I

- Unit 1 Essentials of a Contract
- Unit 2 Offer and Acceptance
- Unit 3 Capacity of Parties
- Unit 4 Free Consent

Block – 2 General Law of Contracts – II

- Unit 5 Consideration and Legality of Object
- Unit 6 Void Agreement and Contingent Contracts
- Unit 7 Performance and Discharge
- Unit 8 Remedies for Breach & Quasi Contracts

Block – 3 Specific Contracts and Arbitration

- Unit 9 Indemnity and Guarantee
- Unit 10 Bailment and Pledge
- Unit 11 Contract of Agency
- Unit 12 Arbitration

Block – 4 Partnership

- Unit 13 Definition and Registration
- Unit 14 Rights and Liabilities of Partners
- Unit 15 Dissolution and Partnership Firm

Block – 5 Sale of Goods

- Unit 16 Nature of Contract of Sale
- Unit 17 Conditions and Warranties
- Unit 18 Transfer of Ownership and Delivery
- Unit 19 Rights of Unpaid Seller

Block – 6 Negotiable Instruments

- Unit 20 Negotiable Instruments and its Parties
- Unit 21 Promissory Notes, Bills of Exchange and Cheques
- Unit 22 Negotiation
- Unit 23 Presentment and Discharge.

THIRD YEAR

(Economic Theory)	Code BCM-Y310
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Block – 1 Fundamental Problems of Economic Systems and Basic Concepts

- Unit 1 Fundamental Problems of Economic Systems and Basic Concepts
- Unit 2 Basic Concepts
- Unit 3 Economic Systems

Block – 2 Consumer Behaviour and the Demand Theory

- Unit 4 Laws of Diminishing Marginal Utility and Equi-marginal Utility
- Unit 5 Indifference Curve Analysis
- Unit 6 Consumer Demand
- Unit 7 Elasticity of Demand

Block – 3 Theory of Production

- Unit 8 Production Function – I
- Unit 9 Production Function – II
- Unit 10 Law of Supply and Elasticity of Supply
- Unit 11 Theory of Costs and Cost Curves

Block – 4 Theory of Price

- Unit 12 Equilibrium Concept and Conditions
- Unit 13 Perfect Competition
- Unit 14 Monopoly
- Unit 15 Monopolistic Competition
- Unit 16 Oligopoly

Block – 5 Distribution of Income

- Unit 17 Theory of Distribution
- Unit 18 Distribution of Income – I; Wages and Interest
- Unit 19 Distribution of Income – II; Rent and Profits
- Unit 20 Inequality of Income

(Elements of Statistics)	Code BCM-Y320
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Block – 1 Basic Statistical Concepts

- Unit 1 Meaning and Scope of Statistics
- Unit 2 Organising a Statistical Survey
- Unit 3 Accuracy, Approximation and Errors
- Unit 4 Ratios, Percentages and Rates

Block – 2 Collection, Classification and Presentation of Data

- Unit 5 Collection of Data
- Unit 6 Classification of Data
- Unit 7 Tabular Presentation
- Unit 8 Diagrammatic Presentation
- Unit 9 Graphic Presentation

Block – 3 Measures of Central Tendency

- Unit 10 Concept of Central Tendency and Mean
- Unit 11 Median
- Unit 12 Mode
- Unit 13 Geometric, Harmonic and Moving Averages

Block – 4 Measures of Dispersion and Skewness

- Unit 14 Measures of Dispersion – I
- Unit 15 Measures of Dispersion – II
- Unit 16 Measures of skewness

(Company Law)	Code BCM-Y330
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Block – 1 Company and its Formation

- Unit 1 Nature and Types of Companies
- Unit 2 Public vs. Private Company
- Unit 3 Promoters
- Unit 4 Formation of a Company

Block – 2 Principal Documents

- Unit 5 Memorandum of Association
- Unit 6 Articles of Association
- Unit 7 prospectus

Block – 3 Capital and Management

- Unit 8 Shares and Loan Capital
- Unit 9 Allotment of Shares
- Unit 10 Membership of a Company
- Unit 11 Directors

Block – 4 Meetings and Winding Up

- Unit 12 Company Secretary
- Unit 13 Meetings and Resolutions
- Unit 14 Winding Up

(Money, Banking and Financial Institutions)	Code BCM-Y340
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Block – 1 Monetary Theory

- Unit 1 Money : Nature, Functions and Significance
- Unit 2 Demand for and supply of money
- Unit 3 Money and Prices
- Unit 4 Inflation

Block – 2 Banking Theory and Practice

- Unit 5 Commercial Banking
- Unit 6 Commercial Banking in India
- Unit 7 Central Banking
- Unit 8 Reserve Bank of India
- Unit 9 Indian Money Market

Block – 3 Non-Banking Financial Institutions in India

- Unit 10 Non-Banking Financial Intermediation – An overview
- Unit 11 Term Lending Financial Institutions – All India Level
- Unit 12 Term Lending Financial Institutions – State Level
- Unit 13 Agriculture Finance in India

Block – 4 International Financial System

- Unit 14 International Financial System
- Unit 15 International Monetary Fund
- Unit 16 World Bank

(Elements of Costing)	Code BCM-Y350
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Block – 1 Basic Concepts

- Unit 1 Nature and Scope
- Unit 2 Concept of Cost and its Ascertainment

Block – 2 Material and Labour

- Unit 3 Procurement, Storage and Issue of Materials
- Unit 4 Inventory Control
- Unit 5 Pricing Issue of Materials
- Unit 6 Labour

Block – 3 Overheads

- Unit 7 Classification and Distribution of Overheads
- Unit 8 Absorption of Factory overheads
- Unit 9 Treatment of Other Overheads

Block – 4 Methods of Costing

- Unit 10 Unit Costing
- Unit 11 Reconciliation of Cost and Financial Accounts
- Unit 12 Job and Contract Costing
- Unit 13 Process Costing