

**JIWAJI UNIVERSITY  
GWALIOR**



*Syllabus*

**SUBJECT**

**Bachelor of Commerce  
II Year**

**SCHOOL OF STUDIES IN  
DISTANCE EDUCATION**



**SCHOOL OF STUDIES IN DISTANCE EDUCATION  
JIWAJI UNIVERSITY, GWALIOR**



***Syllabus***

**B. Com. IInd Year**

Scheme of Maximum and Minimum Marks in  
Theory (TH), Assignment (AS) and Practical (PR)

36 % and above but less than 60 %	:	Second Division
60 % and above	:	First Division
75 % and above	:	First Division with Distinction

- (1) Minimum pass marks in each paper shall be as follows:
- |       |                    |     |
|-------|--------------------|-----|
| (i)   | Assignment         | 20% |
| (ii)  | Theory examination | 20% |
| (iii) | Total Aggregate    | 36% |
- (2) A candidate failing in one subject shall be allowed to appear in (Distance mode) supplementary examination.



**B.A./B.Sc./B.Com. Part II**  
**PAPER - I : आधार पाठ्यक्रम**  
**HINDI LANGUAGE (हिन्दी भाषा)**

Theory M.M. – 40  
Assignment M.M. - 10

संप्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान

**इकाई-1**

- (क) हिन्दी कह ब्याकरणिक कोटियां  
1 रचनागत उदाहरण  
2 प्रयोगगत विवेचन  
(संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण आदि)
- (ख) समास, संधि, संक्षिप्तियां  
3 रचना  
4 प्रयोगगत विवेचन

**इकाई-2**

विविध विषयों पर संक्षिप्त निबंध लेखन

**इकाई-3**

- (क) हिन्दी में प्रयुक्त पारिभाषिक एवं तकनीकी शब्दावली  
1. पारिभाषिक एवं वैज्ञानिक शब्दावली की आवश्यकता एवं परिभाषा  
2. उदाहरण  
3. प्रयोग
- (ख) मुहावरे, लोकोक्तियां  
4. दोनों में अन्तर  
5. मुहावरे, उनके अर्थ और प्रयोग  
6. लोकोक्तियां उनके अर्थ और प्रयोग

**इकाई-4 विज्ञान और उसका इतिहास:**

- (क) 1. विज्ञान की परिभाषा, शाखाएं और संक्षिप्त इतिहास  
2. प्रमुख वैज्ञानिक अन्वेषण और हमारा जीवन
- (ख) हमारा ब्रम्हाण्ड और जीवन  
3. हमारी पृथ्वी और सौर मण्डल  
4. जीवन की उत्पत्ति विकास, भारतीय जीवन और वनस्पतियां

**इकाई-5 भोजन और स्वास्थ्य :**

(क) भोजन

1. पौष्टिकता
2. परिरक्षण
3. मिलावट

(ख) स्वास्थ्य

1. सामान्य रोग
2. मलेरिया, कुष्ठ, मधुमेह, एड्स, रक्तचाप



**B.A./B.Sc./B.Com. Part II**  
**Foundation Course**  
**Paper-II**  
**English Language**

**Theory M.M. – 40**  
**Assignment M.M. - 10**

**Unit – I** Short answer questions of about 100 words.

**Unit – II** (a) Reading Comprehension of an unseen passage (about 200 words)

(b) Vocabulary

**Unit – III** Report Writing (about 200 words)

**Unit – IV** Expansion of an Ideas (about 200 words)

**Unit – V** Grammar (twenty items based on the patterns given in the prescribed text book to be asked and 15 to be attempted)

**Note :** Questions on all the unit shall be asked from the prescribed text which will comprise specimens of popular creative writing and the following if any.

**(a) Matter & Technology**

(i) State of Matter and its structure.

(ii) Technology (Electronics, Communication, Space Science)

**(b) Our scientist & Institutions**

(i) Life & Work of our eminent Scientists Arya Bhatt, Kaard Charak,

Shahinta, Nagarjun, J.C.M., C.V. Raman, S. Ramanujan, Homi J. Babha,

Birbal Sahani.

Indian Scientific Institutions (Ancient & Modern)



बी. कॉम. द्वितीय वर्ष

आधार पाठ्यक्रम

प्रश्नपत्र – तृतीय – पर्यावरणीय अध्ययन

सैद्धांतिक –40

परियोजना मूल्यांकन आंतरिक –10

यूनिट- 1

पर्यावरणीय अध्ययन की बहु विषयक प्रकृति

परिभाषा, क्षेत्र एवं महत्व

जन चेतना की आवश्यकता

यूनिट-2 प्राकृतिक संसाधन

नवीनीकरणीय एवं अनवीनीकरणीय संसाधन

प्राकृतिक संसाधन एवं संबंधित समस्याएँ

- (अ) वन संसाधन : उपयोग एवं अतिदोहन, अवन्धीकरण, (वन विनाश) प्रतीक अध्ययन, काष्ठ निष्कर्षण, खनन, बॉध एवं उनका वनों एवं आदिम जाति लोगों पर प्रभाव।
- (ब) जल संसाधन : सतही एवं भूमि जल का उपयोग एवं अति उपयोग, बाढ़, सूखा, जल पर दूंद, बॉधों से लाभ एवं समस्याएँ।
- (स) खनिज संसाधन : उपयोग एवं दोहन, खनिज संसाधनों के दोहन एवं उपयोग के पर्यावरणीय प्रभाव, प्रतीक अध्ययन।
- (द) भोज्य संसाधन : विश्व खाद्य समस्याएँ कृषि एवं अति-चराई के फलस्वरूप परिवर्तन, आधुनिक कृषि के प्रभाव, उर्वरक एवं कीटनाशक (पेस्टीसाइड) से समस्याएँ, जल क्रांति, लवणता, वस्तुस्थिति अध्ययन।
- (इ) उर्जा संसाधन : उर्जा की बढ़ती आवश्यकताएँ, नवीनीकरण एवं अ-नवीनीकरणीय उर्जा के स्रोत वैकल्पिक उर्जा स्रोतों का उपयोग, प्रतीक अध्ययन।
- (फ) भूमि संसाधन : भूमि एक संसाधन के रूप में, मृदा अवनयन, मानव प्रेरित भूस्खलन, मृदाक्षरण एवं मरुस्थलीकरण। प्राकृतिक संसाधन के संरक्षण में व्यक्तिगत भूमिका। सतत जीवनयापन के लिये संसाधनों का सम उपयोग

यूनिट – 3 पारिस्थितिकी तंत्र

पारिस्थितिकी तंत्र की अवधारणा

एक पारिस्थितिकी तंत्र की संरचना एवं कार्य

उत्पादक, उपभोक्ता एवं विघटक

पारिस्थितिकी तंत्र में उर्जा प्रवाह

पारिस्थितिकी अनुक्रम

भोज्य श्रृंखला, भोज्य जाल एवं पारिस्थितिकी पिरामिड

निम्नांकित पारिस्थितिकी तंत्रों की भूमिका, प्रकार विशिष्ट लक्षण, संरचना एवं कार्य।

- (अ) वन पारिस्थितिकी तंत्र
- (ब) घास स्थल पारिस्थितिकी तंत्र
- (स) मरुस्थल पारिस्थितिकी तंत्र
- (द) जलीय पारिस्थितिकी तंत्र (तालाब जलधारा, झील, नदी, महासागर, खुला मुहाना (एस्चुअरी)

यूनिट –4 जैव विविधता एवं इसका संरक्षण

भूमिका – परिभाषा, अनुवांशिकी, प्रजाति एवं पारिस्थितिकी तंत्र स्तरों पर विविधता

भारतवर्ष का जैव भूगोलिक वर्गीकरण

जैव विविधता का मूल्य : उपभोगीय उपयोग, उत्पादकीय उपयोग, सामाजिक, नैतिक, सौंदर्य एवं वैकल्पिक महत्व।

जैव विविधता : विश्व, राष्ट्रीय और स्थानीय स्तर पर

भारत एक बहु जैव – विविध राष्ट्र के रूप में।

जैव विविधता के तप्तस्थल (Hot spot)

जैव विविधता को भय : वास स्थान का क्षय, वन्यजीवन का अवैधानिक आखेट, मनुष्य-वन्य जीवन द्वन्द।

भारतवर्ष की संकटापन्न एवं स्थानिक प्रजातियाँ (Species)

जैव विविधता का संरक्षण : प्राकृतिक (insitu) एवं अप्राकृतिक (exsitu) संरक्षण।



## यूनिट – 5 पर्यावरण प्रदूषण

### परिभाषा

निम्न प्रदूषणों के कारण, प्रभाव एवं नियंत्रण के उपाय:—

- (अ) वायु प्रदूषण
- (ब) जल प्रदूषण
- (स) मृदा प्रदूषण
- (द) समुद्री प्रदूषण
- (ध) ध्वनि प्रदूषण
- (न) ताप प्रदूषण
- (प) आणविक प्रदूषण

ठोस अपव्यय प्रबंधन : शहरी एवं औद्योगिक अपव्यय के कारण, प्रभाव एवं नियंत्रण के उपाय।

प्रदूषण रोकने में एक व्यक्ति की भूमिका।

प्रदूषण : प्रतीक अध्ययन।

विध्वंसक प्रबंधन: बाढ़, भूकंप, चक्रवात एवं भूस्खलन।

### यूनिट-6 सामाजिक मुद्दे एवं पर्यावरण

क्षयी से सतत विकास

उर्जा से संबंधित शहरी समस्यायें

जल संरक्षण, वर्षा जल संचय, जल संभर (water shed) प्रबंधन।

लोगों का पुर्नवास एवं पुर्नव्यवस्थापन, इसकी समस्यायें एवं अभिरूचि, प्रतीक अध्ययन।

पर्यावरणीय नैतिकता : मुद्दे एवं संभाव्य समाधान।

जलवायु परिवर्तन, भूमण्डलीय उष्मीकरण, अम्ल वर्षा, ओजोन परत अवक्षय, आणविक दुर्घटनाएं एवं महाविनाश, प्रतीक अध्ययन।

पड़त भूमि पुनरुद्धार।

उपभोक्तावाद एवं वर्ज्य उत्पाद (Waste product)

पर्यावरण सुरक्षा अधिनियम।

वायु (प्रदूषण पर प्रतिबंध एवं नियंत्रण) अधिनियम

जल (प्रदूषण पर प्रतिबंध एवं नियंत्रण) अधिनियम

वन्य जीवन सुरक्षा अधिनियम

वन संरक्षण अधिनियम

पर्यावरणीय विधानों के प्रवर्तन में अंतर्निहित मुद्दे।

जनचेतना।

### यूनिट –7 मानव जनसंख्या और पर्यावरण

जनसंख्या वृद्धि, राष्ट्रों के मध्य में अन्तर

जनसंख्या विस्फोट – परिवार कल्याण कार्यक्रम

पर्यावरण एवं मानव स्वास्थ्य

मानव अधिकार

मूल्य शिक्षा

एच.आई.वी./एडस

महिला एवं शिशु कल्याण

पर्यावरण एवं मानव स्वास्थ्य में सूचना तकनीकी की भूमिका

प्रतीक अध्ययन

### यूनिट-8 क्षेत्रीय कार्य (Field work)

पर्यावरणीय पूंजी को प्रलेख करने के लिये निम्नांकित में से किसी एक स्थानिक क्षेत्र का भ्रमण  
नदी/वन/घास/स्थल/पहाड़ी/पर्वत

एक स्थानीय प्रदूषित स्थान का अवलोकनार्थ भ्रमण: शहरी/ग्रामीण/औद्योगिक/कृषि

सामान्य पोधों, कीटों पक्षियों का अध्ययन।

सरल पारिस्थितिकी तंत्रों का अध्ययन : जैसे तालाब, नदी, पहाड़ी का ढलान इत्यादि। (क्षेत्रीय कार्य 5 व्याख्यान घण्टों के समतुल्य)



**B.Com. Part II**  
**Paper III**  
**ENVIRONMENTAL STUDIES**

**Theory – 40**  
**Project Valuation (Internal)-10**

**Unit-1: The multidisciplinary nature of environmental studies.**

Definition, scope and importance.

Need for public awareness.

**Unit- 2 Natural Resources:**

Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) 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**

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, characteristic features, structure and function of following ecosystem.

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem.
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**Unit -4 Biodiversity and its conservation**

Introduction - Definition: genetic, species and ecosystem diversity.

Biogeographical classification of India.

Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values.

Biodiversity at global, National and local levels.

India as a mega-diversity nation.

Hot-spots of biodiversity.

Threats to biodiversity- habitat loss, poaching of wildlife, man/wildlife conflicts.

Endangered and endemic species of India.

Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

**Unit-5 : Environmental Pollution**

Definition

Causes, effects and control measures of:

- a. Air pollution
- b. water pollution
- c. Soil pollution
- d. Marine pollution.
- e. Noise pollution.
- f. Thermal pollution



g. Nuclear hazards.

Solid waste Management : Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies.

Diaster management : floods, earthquake, cyclone and landslides.

#### **Unit 6 : Social Issues and the Environment**

From Unsustainable to Sustainable development.

Urban problems related to energy

Water conservation, rain water harvesting, watershed management

Resettlement and rahabilitation of people; its problems and concerns

Case studies.

Environmental ethics : Issues and possible solutions.

Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.

Wasteland reclamation.

Consumerism and waste products

Environment Protection Act.

Air (Prevention and Control of Pollution ) Act.

Water (Prevention and Control of Pollution ) Act.

Wildlife Protection Act.

Forest Conservation 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.

#### **Unit-8 Field Work**

Visit to a local area to document environmental assesst river forest/grassland/hill/ mountain.

Visit to a local polluted site - Urban/Rural/ Industrial/Agricultural.

Study of common palnts, insects, insects, birds.

Study of simple ecosystems-pond, river, hill slopes etc. (Field work Equal to 5 lecture hours)

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**B. Com. IInd Year**  
**Group I : Accounting (Paper I)**  
**Corporate Accounting**

**Objective :** This course enables the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

**Unit – 1.**

Issue, Forfeiture and Re-issue of Shares; Redemption of preference shares; Issue and redemption of debentures.

**Unit – 2.**

Final accounts (Excluding computation of managerial remuneration) and disposal of profit.

**Unit – 3**

Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holding and re-construction schemes.

**Unit – 4**

Consolidated Balance Sheet of holding companies with one subsidiary only.

**Unit – 5**

Statement of Changes in Financial Position on cash basis and working capital basis; Familiarity with Indian Accounting Standard 3.

**B. Com. IInd Year**  
**Group I : Accounting (Paper II)**  
**Cost Accounting**

**Objective :** This Course exposes the students to the basic concepts and the tools used in cost accounting.

**Unit – 1.**

Introduction : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

**Unit – 2.**

Accounting for Material : Material control; concept and techniques; Pricing of material issues; Treatment of material losses.  
Accounting for Labour : Labour cost control procedure ; labour turnover; Idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes.

**Unit – 3**

Accounting for Overheads : Classification and departmentalization; Absorption of overhead; Determination of overhead rates; Under the over absorption, and its treatment.

**Unit – 4**

Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing.

**Unit – 5**

Process costing – excluding inter process profits, and joint and by-products.



**B. Com. IInd Year**  
**Group II : Management (Paper I)**  
**Principles of Business Management and Entrepreneurship**

**Objective :** This Course familiarizes the students with the basics of Principles of Management and Fundamentals of Entrepreneurship.

**Unit – 1.**

Introduction : concept, nature, process, and significance of management; An overview of functional areas of management; Development of management thought; Classical and neo-classical systems.

**Unit – 2.**

Planning : concept, process, and types, Decision making-concept and process; management by objectives; Corporate planning.

Organizing : Concept, nature, process and significance; Authority and responsibility relationships; Centralization and decentralization.

**Unit – 3**

Motivating and Leading People at Work : Motivation- concept; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives.

**Unit – 4**

Introduction : The entrepreneur; Definition; emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economics environment; Characteristics of entrepreneur.

Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

**Unit – 5**

Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution.

**B. Com. IInd Year**  
**Group II : Management (Paper II)**  
**Business Statistics**

**Unit – 1.**

Introduction: Statistics as a subject; Descriptive Statistics – compared to Inferential Statistics ; Types of data.

Analysis of Univariate Data : Construction of a frequency distribution; Concept of central tendency and dispersion and their measures; Partition values; Moments; Skewness and measures; Kurtosis and measures.

**Unit – 2.**

Analysis of Bivariate Date : Linear regression and correlation.

Index Number : meaning, types, and uses; methods of constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain0base index numbers; Base shifting, splicing, and deflating; Problems in constructing index numbers; Consumer price index.

**Unit – 3**

Analysis of Time Series : Causes of variations in time series data; Components of a time series. Decomposition- Additive and multiplicative models; Determination of trend – Moving averages method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices, by simple averages, ratio-to-trend, ratio-to-moving average, and link relative methods.

**Unit – 4**

Forecasting Methods: Forecasting-concept, types, and importance; General approach to forecasting; Methods of forecasting; forecasting demand; Industry Vs Company sales forecasts; Factors affecting company sales.

**Unit – 5**

Theory of Probability : Probability as a concept; The three approaches to defining probability. Addition and multiplication laws of probability; Conditional probability; Bayes Theorem, Expectation and variance of a random variable.

Probability Distributions : Probability distributions as a concept; Binomial, Posson, and Normal distributions-their properties and parameters;



**B. Com. IInd Year**  
**Group III : Applied Economics (Paper I)**  
**Money and Financial Systems**

**Objective :** This course exposes the students to the working of money and financial system prevailing in India.

**Unit – 1.**

Money: Functions; Alternative measures to money supply in India-their different components; Meaning and changing relative importance of each; High powered money-meaning and uses; Sources of changes in high powered money.

Finance: Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

**Unit – 2.**

Indian Banking System: Definition of bank; Commercial banks-importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets; Regional Rural banks; Co-operative banking in India.

**Unit – 3**

Process of Credit Creation by Banks: Credit creation process; Determination of money supply and total bank credit.

Development Banks and Other Non-banking Financial Institutions: Their main features; Unregulated credit markets in India-main feature.

**Unit – 4**

The Reserve Bank of India; Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

Interest Rates: Various rates in India (viz. bond rate, bill rate, deposit rates, etc); Administered rates and market-determined rates; Sources of difference in rates of interest; Behavior of average level of interest rates since 1951-impact of inflation and inflationary expectations.

**Unit – 5**

Problems and Policies of Allocation of Institutional Credit: Problems between the government and the commercial sector; Inter-sectoral and inter-regional problems; Problems between large and small borrowers; Operation of conflicting pressure before and after bank nationalization in 1969.

**B. Com. IInd Year**  
**Group III : Applied Economics (Paper II)**  
**Company Law**

**Objective :** The objective of this course is to provide basic knowledge of the provisions of the Companies Act 1956, along with relevant case law.

**Unit – 1.**

Corporate personality; Kinds of companies, Promotion on and incorporation of companies.

**Unit – 2.**

Memorandum of Association; Articles of Association; Prospectus.

**Unit – 3**

Shares; share capital; Members; Share capital-transfer and transmission, Capital management borrowing powers, mortgages and charges, debentures.

**Unit – 4**

Directors – Managing Director, whole time director, Company

Meetings – kinds, quorum, voting, resolutions, minutes.

**Unit – 5**

Majority powers and minority rights; Prevention of oppression and mismanagement, Winding up--kinds and conduct.