

**Proposed Structure of Undergraduate Programme CBCS - B Com**

**B. Com I & II Semester Elective\Wise Structure**

	Subject I	Subject II	Subject III	Skill Enhancement Course	Ability Enhancement Course	Field Project/ Internship/ Apprenticeship/ Community Engagement &	Credits	Qualification title (Credit Requirement)
S.NO	Major (6credits)	Minor (6 credits)	Generic Elective Subjects (4 credits)	Vocational Course		# Intra/ Inter Faculty		
<b>SEMESTER 1</b>	Financial Accounting	Business Organization and Communication	Banking & Insurance - I		I(4Credits)		6+6+4+4 = 20	(40) Undergraduate Certificate In Commerce Faculty
			Advertising & Sales Promotion - I					
			Business Economics- I					
			Business Mathematics - I					
			Data Processing & Software – I					
<b>SEMESTER 2</b>	Business Regulatory Framework	Indian Tax System	Banking & Insurance - II		I(4Credits)		6+6+4+4 = 20	
			Advertising & Sales - Promotion - II					
			Business Economics - II					
			Business Mathematics – II					
			Programing and C language - II					



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## Faculty of Commerce

Bachelor of Commerce (B.com)

**SUBJECT: B.COM**

**B.com I Semester**

**Paper-Major**

**FINANCIAL ACCOUNTING**

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO1	To recall basic concepts of accounting and to prepare final accounts with adjustments	U
CO2	To describe the methods of depreciation and compute depreciation of fixed assets	AN & AP
CO3	To Prepare accounts of royalty, investment, NPOs and consignment	U & Ap
CO4	To understand and evaluate the complete process of accounting in a partnership firm	AN & U
CO5	To Equip with the knowledge of computerized accounting.	AP

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	6	40	60	<b>100</b>
<b>Total</b>	<b>6</b>	<b>100</b>		

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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## CONTENT OF THE COURSE

### Theory

No. of Lectures (in hours per week): 9 Lectures per week

Total no. of Lectures: 90Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Accounts: - Indian History, Definition, Objectives, Basic Concept and Principles of Double Entry System, Journal Entry, Ledger, Subsidiary books, Trial Balance. Introduction of Indian Accounting Standard Final Accounts.	18
इकाई 1	खाते: - भारतीय इतिहास, परिभाषा, उद्देश्य, मूल अवधारणा और डबल एंट्री सिस्टम के सिद्धांत, जर्नल एंट्री, लेजर, सहायक पुस्तकें, ट्रायल बैलेंस। भारतीय लेखा मानक अंतिम खातों का परिचय।	
II	Accounting for Depreciation (According to Accounting Standard-6), Branch Account, Departmental Accounts	18
इकाई 2	मूल्यहास के लिए लेखांकन (लेखा मानक - 6 के अनुसार), शाखा खाता, विभागीय खाते।	
III	Royalty Accounts, Accounting of Non- Profit Organization, Investment Account, Consignment Accounts.	18
इकाई 3	अधिकार शुल्क खाते, गैर-लाभकारी संगठनों का लेखा, निवेशखाता, प्रेषणखाते।	
IV	Partnership Accounts: - Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership firm in to joint stock company	18
इकाई 4	साझेदारी खाते: - साझेदारी का Partnership विघटन (दिवालियापन के साथ), साझेदारी फर्मों का एकीकरण, साझेदारी फर्म का संयुक्त स्टॉक कंपनी में रूपांतरण	
V	Computerized Accounts by using any popular accounting software creating a company, configure and feature setting, creating accounting leaders and groups, creating stock items and groups, vouchers entry (with maintenance of vouchers), generating report-cashbook, ledger accounts, trial balance, profit and loss account and balance sheet	18



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इकाई 5	कम्प्यूटरीकृत खाते किसी भी लोकप्रिय अकाउंटिंग सॉफ्टवेयर का उपयोग करके एक कंपनी बनाना, कॉन्फिगर करना और फीचर सेटिंग करना, अकाउंटिंग लीडर और समूह बनाना, स्टॉक आइटम और समूह बनाना, वाउचर प्रविष्टि (रखरखाव के साथ वाउचर), रिपोर्ट तैयार करना- कैश बुक, खाता बही, ट्रायल बैलेंस, लाभ और हानि खाता और बैलेंस शीट	
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## REFERENCE

S. No.	Author	Name of the Book	Publication
1	S.M. Shukla	Financial Accounting	Sahitya Bhawan Agra
2	Shukla & Grewal	Financial Accounting	S Chand & Sons New Delhi
3	Dr Ramesh Mangal	Financial Accounting	Satish Printers and Publishers Indore
4	Agrawal Dr Mahesh	Financial Accounting	Ramprasad and sons, Bhopal



**B.com I Semester**

**Paper-minor**

**BUSINESS ORGANISATION AND COMMUNICATION.**

CO.No.	Course Outcomes	Cognitive Level
CO1	To understand the basics of the business and the process to start a new business.	R, U
CO2	To comprehend the structure of sole proprietorship and partnership business in India.	U
CO3	To develop their analytical knowledge related to company organization and MNCs.	Ap
CO4	To understand the concept and various theories of communication	U
CO5	To enhance their public speaking skills and make them interview-ready	Ap
CO6	To elevate their skills related to writing the business letters and business reports	Ap
CO7	To know the art of demonstrating non-verbal communication and comprehend the role of social media in E-commerce.	An, C



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## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
<b>Total</b>	<b>6</b>	<b>100</b>		

## Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)

## CONTENT OF THE COURSE

### Theory

No. of Lectures

(in hours per week): 9 lectures per week

Total No.of Lectures: 90Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Indian traditional businesses and their organizational structures. Concepts of Business, Trade, Industry and Commerce - Classification, Relationship between Trade, Industry and Commerce. Business Organization- Concept, Characteristics, Importance and Objectives, Functions of Business and Social Responsibility of a Business-Steps to Start an Enterprise.	18
इकाई 1	परिचय: भारत के पारम्परिक व्यवसाय और, व्यापार, व्यवसाय, उद्योग और वाणिज्य की अवधारणा, व्यवसाय, उद्योग और वाणिज्य का सम्बंध और वर्गीकरण व्यवसायिक संगठन:अवधारणा, विशेषताएं एवं उद्देश्य । व्यवसाय के कार्य एवं सामाजिक दायित्व । नवप्रवर्तन हेतु आवश्यक कदम	18



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II	Forms of Business Organization: Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship and Partnership - Meaning, Definition - Characteristics - Advantages. Co-Operative Organization- Meaning, Functions and Limitations of Co-operatives Societies.	18
इकाई 2	व्यवसायिकसंगठनकेप्रकार:व्यावसायिक संगठन:वर्गीकरण-उपयुक्त संगठन के चयन को प्रभावित करने वाले तत्व । एकल व्यवसाय एवं साझेदारी व्यवसाय: अर्थ, परिभाषा, विशेषताएं लाभ। कोऑपरेटिव-संगठन: अर्थ-कार्य एवं सीमाएं।	18
III	Organization of Companies: Concepts, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC): functions and the Challenges of their organization in India	18
इकाई 3	कंपनियों का संगठन: निजी कंपनी और सार्वजनिक कंपनी की अवधारणा, अर्थ, गठन, विशेषताएं और महत्व। बहुराष्ट्रीय कंपनियाँ (MNC): भारत में उनके संगठन के कार्य और चुनौतियाँ	18
IV	Communication: Definition, Nature, Importance, Objectives of Communication. Communication theories and process- Information theory, Interaction theory, Transaction theory, Elements of communication process. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	18
इकाई4	संचार: परिभाषा, स्वभाव, महत्व, उद्देश्य। संचार के सिद्धांत एवं प्रक्रिया:जानकारी का सिद्धांत,इंटरैक्शन का सिद्धांत (परस्परक्रिया),ट्रान्सेक्शन सिद्धांत,संचारप्रक्रिया के आवश्यक तत्व। प्रभावी संचार को प्रमाणित करने वाले तत्व।बाधाएं -भाषायी बाधाएं,मनोवैज्ञानिक बाधाएं,अन्तरवैयक्तिक बाधाएं,सांस्कृतिक बाधाएं,भौतिक बाधाएं,संगठनात्मक बाधाएं।	18



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V	Written Communication: Writing Techniques and Guidelines. Letter writing - Basic Principles, Purpose, and Types of business letters. Report writing, types of reports, Drafting of reports. Oral Communication: Speeches for different occasions, Guidelines for Effective Listening, Job Interviews, and Type of Information. Modern forms of communication E-mail, Video Conferencing. International Communication for Global Business. Information Technology: Form of technology, uses in modern communication systems. Role of social media in modern business.	18
इकाई 5	लिखितसंचार: लेखन तकनीक एवं निर्देश। पत्रलेखन: व्यावसायिकपत्र: मूलभूतसिद्धांत, आशय एवं प्रकार। रिपोर्ट लेखन एवं प्रकार। मौखिकसंचार: विभिन्न अवसरों में दिए जाने, प्रभावी श्रवण हेतु दिशानिर्देश, नौकरी हेतु साक्षात्कार, जानकारियों के प्रकार। संचार के आधुनिक आयाम: ई-मेल, वीडियो कन्फ्रेंसिंग, विश्व व्यापार हेतु अंतर्राष्ट्रीय संचार। सूचना प्रौद्योगिकी - प्रौद्योगिकीकारूप, आधुनिक संचार प्रणाली में उपयोग। आधुनिक व्यवसाय में सोशल मीडिया की भूमिका।	18

## REFERENCE

S. No.	Author	Name of the Book	Publication
1	T N. Chaabra,	Business communication	Himalaya publishing house
2	K K. Sinha	Essentials of Business Communication	VK Global publications
3	Dr. Ramesh Mangal	Business communication	Universal publication Agra
4.	Dr S C Saxena	Business Organization and Communication	Sahitya Bhawan Publications
5.	Sanjay Gupta	Business Organization and Communication	SBPD Publication





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## B.com I Semester Paper-Electives BANKING AND INSURANCE

CO.No.	Course Outcomes	Cognitive Level
CO1	To list functions and importance of Indian commercial banks.	R, U
CO2	To identify important events in the history of Indian banking system.	Ap
CO3	To analyze functions performed by RBI and their impact on day-to-day life.	U & An
CO4	To differentiate amongst various account facilities provided by banks.	U & AP
CO5	To Develop an understanding on the procedure and essential conditions to apply for different loans and advances	AP

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	40	60	<b>100</b>
<b>Total</b>	<b>4</b>	<b>100</b>		

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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## CONTENT OF THE COURSE

No. of Lectures (in hours per week): 6 Lectures per week

Total No. of Lectures: 60Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Introduction to Banking: Historical background of banking, Definition, principles and importance of bank. Classification of bank. Functions of commercial bank. Structure of commercial banking in India. Features of Indian banking system, Modern Banking Practices in India- Mobile Banking	15
इकाई 1	अधिकोषणकापरिचय: अधिकोषण की ऐतिहासिकपृष्ठभूमि, बैंककीपरिभाषा, सिद्धान्तएवंमहत्व। बैंककावर्गीकरण, वाणिज्यिकबैंककेकार्य, भारतमेंवाणिज्यिकअधिकोषणकीसंरचना, भारतीयअधिकोषणव्यवस्थाकीविशेषतायें, भारत में आधुनिक बैंकिंग व्यवहार- मोबाइल बैंकिंग।	15
II	Central banking: RBI and its functions. Credit control. Nationalization and Merger of banks: General Introduction to Nationalization of Banks, Objective and Introduction to Private Banks, Functioning and Usefulness or Importance and its effects. Evaluation of nationalization and merger of Indian banks.	15
इकाई 2	केन्द्रीय अधिकोषण: भारतीय रिजर्व बैंक एवं उसके कार्य। साख नियंत्रण। बैंकों का राष्ट्रीकरण एवं विलय: बैंकों के राष्ट्रीकरण का सामान्य परिचय, उद्देश्य, निजी बैंकों के कामकाज का परिचय और उपयोगिता या महत्व और इसके प्रभाव। भारत में राष्ट्रीकरण एवं विलय का मूल्यांकन।	15
III	Bank Deposits: Meaning and types. Features of bank accounts. Auto Sweep Account (Based on Employability). Procedure to open and close bank accounts (Including online procedure). Non-Banking Financial Institution: Introduction, Function and Significance, Types of NBFCs, Difference between Banks & NBFCs	15
इकाई 3	बैंकजमा: अर्थ एवं प्रकार, बैंकखातोंकीविशेषतायें। ऑटो स्वीप खाता   बैंकखातेखोलने एवं बंद करनेकी प्रक्रिया (ऑनलाइन प्रक्रिया सहित)। गैर-बैंकिंग वित्तीय संस्थान: परिचय, कार्य और महत्व, एनबीएफसीके प्रकार, बैंकों और एनबीएफसीके बीच अंतर।	15
IV	Loans and Advances: Principles to sanction loans and advances. Classification of loans and advances. Procedure to apply for house loan, personal loan, education loan and commercial loan. Introduction to Micro Finance.	15
इकाई 4	ऋण एवं अग्रिम: ऋण एवं अग्रिम स्वीकृति के सिद्धान्त, ऋण एवं अग्रिम का वर्गीकरण, गृह ऋण, व्यक्तिगत ऋण, शिक्षा ऋण एवं वाणिज्यिक ऋण हेतु आवेदन प्रक्रिया।	15



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## REFERENCE

S. No.	Author	Name of the Book	Publication
1.	Gordon Natrajan,	Banking Law and Practice,	Himalaya Pub.Mumbai
2.	S.N.Maheshwari	Banking Law and Practice,	Kalyana Publishers, New Delhi (Bath
3.	Shekar,	Banking Law and Practice	Vikash Publishing House, New Delhi
4.	ओझा बी.एल	भारत में बैंकिंग विधि	आरडीहाऊस
5.	शर्मा एच. सी.	भारत में बैंकिंग विधि एवं व्यवहार	साहित्यभवनपब्लिकेशन



## B.com I Semester

### ADVERTISEMENT AND SALES PROMOTION

CO.No.	Course Outcomes	Cognitive Level
CO1	To describe the basic concepts of advertisement.	R, U
CO2	To evaluate the different media of Advertisement.	E
CO3	To explain the role of advertisement agencies and their selection.	U
CO4	To apply various means of advertisement in real business	Ap

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4	100		



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## Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)

## CONTENT OF THE COURSE

No.of Lectures(in hours per week): 6 lectures.per week

Total No.of Lectures: 60Hrs.

Maximum Marks: 60

Units	Topics	No.of Lectures
I	Introduction- Concept, Scope, Objectives, and Functions of Advertising. Types of advertisement, Role of advertising in the marketing mix and the advertising process. Advertising and sales: the relationship and the difference, Approaches to Advertising - DAGMAR & AIDA Model.	15
इकाई 1	परिचय- विज्ञापनकी अवधारणा, दायरा, उद्देश्य और कार्य। विज्ञापनके प्रकार, विपणनमिश्रण और विज्ञापनप्रक्रियामें विज्ञापनकी भूमिका। विज्ञापन और बिक्री: संबंध और अंतर, विज्ञापनके दृष्टिकोण - DAGMAR और AIDA मॉडल।	15
II	Pre-launch Advertising Decision- Determination of target audience, Advertising media, and their choice. Advertising Message: Preparing an effective advertising copy, Elements of a print copy- Headlines, body copy, slogan, logo, a seal of approval, and Elements of a broadcast copy.	15
इकाई 2	प्री-लॉन्च विज्ञापन निर्णय- लक्षित दर्शकों, विज्ञापन मीडिया और उनकी पसंद का निर्धारण। विज्ञापन संदेश: एक प्रभावी विज्ञापन प्रति तैयार करना, एक प्रिंट प्रतिकेतत्व- शीर्षक, मुख्य प्रति, नारा, लोगो, अनुमोदनकी मुहर, प्रसारण प्रतिकेतत्व।	15
III	Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, and Evaluation of Advertising effectiveness.	15



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इकाई 3	प्रचारप्रबंधन: विज्ञापनविभाग, विज्ञापन एजेंसियों की भूमिका और उनका चयन, विज्ञापनबजटऔरविज्ञापनप्रभावशीलताकामूल्यांकन।	15
IV	Legal, ethical and social aspects of advertising. Advertisement Scene in India, Means of advertising- Social Media Advertising & Digital Advertising. Digital Advertising: Concept, Effects, Digital Advertising in India.	15
इकाई4	विज्ञापन के कानूनी, नैतिक और सामाजिक पहलू।भारत में विज्ञापनपरिदृश्य, विज्ञापन के साधन-सोशलमीडियाविज्ञापनऔरडिजिटलविज्ञापन।डिजिटलविज्ञापन: अवधारणा, प्रभाव, भारतमेंडिजिटलविज्ञापन।	15

## REFERENCE

S.No.	Author	Name of the Book	Publication
1.	S H H Kazmi , Satish K Batra	Advertising And Sales Promotion	Tata Mc Graw Hill
2.	Belch & Belch	Advertising& Promotion-	Tata McGraw Hill
3.	डा.एसीजैनवनीरजसिंह.	बिक्री और विज्ञापन	एस बी पी डी पब्लिकेशन आगरा
4.	Dr. Sanjay	Advertising And Sales Promotion-	SBPD Agra



## B.com I Semester BUSINESS ECONOMICS

CO.No.	Course Outcomes	Cognitive Level
CO1	To understand the use of economic theory in Business decision-making problems, to analyze traditional and modern of definitions of economics.	U & AN
CO2	To demonstrate an understanding, usage, and application of basic economic principles or laws, to understand the law of demand and how equilibrium price and quantity are determined.	U & AP
CO3	To To perform demand analysis to analyze the impact of economic events on Markets , to derive demand curves from utility functions and identify income and substitution effects.	AP & AN



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CO4	To demonstrate the measurement of demand and elasticity relative to changes in price, income, and price of substitute goods, to interpret the relation between a price change and elasticity.	U & AP
CO5	To understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability. To learn the Cost theory and	U, AN
CO6	To interpret the relation between a price change and elasticity.	R, U, An
CO7	Students will understand the determinants of supply and will be able to construct and interpret supply schedules and supply curves	C
CO8	Students will be able to define and explain the factors of production, including land, labor, capital, organization and enterprise.	R, U, An

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	40	60	<b>100</b>
<b>Total</b>	<b>4</b>	<b>100</b>		

## Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)



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## CONTENT OF THE COURSE

No.of Lectures(in hours per week): 6 Lectures .per week

Total No.of Lectures: 60Hrs.

Maximum Marks: 60

Units	Topics	No.of Lectures
I	Historical background of economics in India with special reference to Kautilya, Amartya Sen, and Nobel laureate Abhijeet Banerjee, Definition of Economics, Economics Law and their nature, Significance of Economics, Basics problems. Concept of Micro and Macro Economics, Methods of Economics study.	15
इकाई 1	भारत में अर्थशास्त्र की ऐतिहासिक पृष्ठभूमि, कौटिल्य, अमर्त्यसेन और नोबेलपुरस्कार विजेता अजीत बनर्जी के विशेष संदर्भ में, अर्थशास्त्र की परिभाषा, अर्थशास्त्र के नियम और उनकी प्रकृति, अर्थशास्त्र का महत्व, मूलसमस्याएं, सूक्ष्म और समष्टि अर्थशास्त्रकी अवधारणा, अर्थशास्त्र अध्ययन के तरीके।	15
II	Consumer's equilibrium - meaning of Utility, Marginal Utility, Law of Diminishing Marginal Utility, conditions of consumer's equilibrium using marginal utility analysis. Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.	15
इकाई 2	उपभोक्तासंतुलन – उपयोगिता का अर्थ, सीमांत उपयोगिता, घटती सीमांत उपयोगिता का नियम, सीमांत उपयोगिता विश्लेषण का उपयोग करके उपभोक्तासंतुलन की स्थितियाँ। उपभोक्तासंतुलन का उदासीनता वक्र विश्लेषण - उपभोक्ता का बजट (बजट सेट और बजट रेखा), उपभोक्ता की प्राथमिकताएँ (उदासीनता वक्र, उदासीनता मानचित्र) और उपभोक्ता संतुलन की स्थितियाँ	15
III	Law of Demand- Meaning and Definition, Characteristics, Types of demand, Determinants of Law of Demand, Demand Function – determinants of individual demand – Market v/s Individual demand. Exceptions of Law of Demand Elasticity of Demand, Concept and measurement of Elasticity of Demand, Price, Income and cross elasticity, Determination of Elasticity of Demand, Importance of Elasticity of Demand. Average Revenue, Marginal Revenue, Theory of cost and concept of revenue.	15



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इकाई 3	मांग का नियम- अर्थ और परिभाषा, विशेषताएँ, मांग के प्रकार, मांग के नियम के निर्धारक, मांग फलन – व्यक्तिगत मांग के निर्धारक – बाजार बनाम व्यक्तिगत मांग। मांग के नियम के अपवाद, मांग की लोच, मांग की लोच की अवधारणा और माप, मूल्य, आय और क्रॉस लोच, मांग की लोच का निर्धारण, मांग की लोच का महत्व। औसतराजस्व, सीमांतराजस्व, लागत का सिद्धांत और राजस्व की अवधारणा।	15
IV	Supply, market supply, determinants of supply, supply schedule, supply curve and its slope, movements along and shifts in supply curve, price elasticity of supply Factors of Production- Land, Labour, Division of labour, Efficiency of Labour, Capital, Organisation and Enterprises, The scale of production.	15
इकाई4	आपूर्ति, बाजारआपूर्ति, आपूर्तिकेनिर्धारक, आपूर्तिअनुसूची, आपूर्तिवक्रऔरइसकीढलान, आ पूर्तिवक्र में गति औ रबदलाव, आपूर्ति की कीमत लोच उत्पादनकेकारक- भूमि, श्रम, श्रमविभाजन, श्रमकीदक्षता, पूंजी, संगठनऔरउद्यम, उत्पादनकापैमाना।	15

## REFERENCE

S. No.	Author	Name of the Book	Publication
1.	Sinha Dr. V.C.& Dr. Pushpa	Business Economics	SBPD Publication Agra
2.	मिश्र डा जे. पी.	व्यावसायिकअर्थशास्त्र	साहित्य भवन पब्लिकेशनआगरा
3.	Singh Dr. S.K.	Business Economics	Sahitya Bhavan Publication Agra
4.	Bhatiya H.L.	Micro Economics	Modern Publisher New Delhi.
5.	H.L.Ahuja	Business Economics	S.Chand Publication





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## B.com I Semester BUSINESS MATHEMATICS

CO.No.	Course Outcomes	Cognitive Level
CO1	To recall the basic concepts of algebra and BODMAS.	U & AP
CO2	To solve simultaneous equation related with business problems.	U & AP
CO3	To describe the concept of logarithms and antilogarithms.	Ap
CO4	To apply concept of commission, brokerage and profit and loss in business	R & Ap,

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	40	60	<b>100</b>
<b>Total</b>	<b>4</b>		<b>100</b>	

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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## CONTENT OF COURSE

No.of Lectures(in hours per week): 6 Lectures.per week

Total No.of Lectures: 60Hrs.

Maximum Marks: 60

Units	Topics	No.of Lectures
I	Rules for sign in Algebra and practice, Rules for calculation (BODMAS) and practice	15
इकाई 1	बीजगणितमेंचिन्होंसंबंधीनियमएवंअभ्यास, गणनासंबंधीनियमएवं BODMAS	15
II	Simultaneous Equations – Meaning, Characteristic, types, calculations(with word problems)	15
इकाई 2	युगपतसमीकरण:अर्थ, विशेषताएं, प्रकारएवंगणनाए (इबारतीप्रश्नसहित)	15
III	Theory of indices (preliminary knowledge only formulae, Logarithms and Antilogarithms –principles and calculations	15
इकाई 3	घातांककेसिद्धांत (प्रारंभिकज्ञान) लघुगणकएवंप्रतिलघुगणकसिद्धांतएवंगणनाए	15
IV	Commission, Brokerage, Profit and Loss	15
इकाई4	कमीशन, दलाली, लाभएवंहानि	15

## REFERENCE

S.No.	Author	Name of the Book	Publication
1.	Shukla Dr. S.M.	Business Mathematics	Sahitya Bhawan Publications
2.	Magar Dr. Abhilasha	Business Mathematics	Himalaya publication, Mumbai
3.	Sancheti & Kapoor	Business Mathematics	Sultan Chand and sons, New Delhi
4.	Sharma J.K.	Business Mathematics	IK International Pvt. Ltd., New Delhi
5.	Kumar Mrityunjay	Business Mathematics	S.Chand Publishing, New Delhi
6.	Agrawal Dr Mahesh	Business Mathematics	Ramprasad and sons, Bhopal
7.	Gourav Tekriwal	Maths Sutra	Penguin Books, Gudgao
8.	गुप्ताडआलोक	व्यावसायिकगणित	एसबीपीडीपब्लिकेशन, आगरा
9.	मंगलडॉरमेश	व्यावसायिकगणित	यूनिवर्सलपब्लिकेशनइंदौर



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10.	अग्रवालडॉमहेश	व्यावसायिकगणित	रामप्रसादएंडसंस, भोपाल
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