

**MAHARAJA BIJLI PASI GOVT. P.G.COLLEGE , LUCKNOW**

**DEPARTMENT OF COMMERCE**

**SESSION 2017-18**

CLASS	PAPER NO.	PAPER DETAILS	UNIT	LECTURE PLAN	
				Lecture No.	Details
B.Com-I	V	MICRO ECONOMICS	I	1-2	Wealth, Welfare & Growth Oriented Definition, Concept Of Scarcity.
				3-4	Optimum, Utilization & Equilibrium.
				5	Nature And Scope
				6	Micro & Macro Economics
				7-8	Inductive And Deductive Methods Of Economics Analysis.
			II	1-2	Consumer Behavior, Theory Of Demand And Elasticity.
				3-4	Concept & Types Of Utility, Cardinal Approach.
				5-6-7	Indifference Curves Meaning Assumptions, Indifference Map And Properties, Price, Income And Substitution.
				8	Practical Problems.
			III	1-2	Production And Factors Of Productions Law Of Productions, Law Of Variable Proportions.
				3-4	ISO Quant Meaning, Assumptions, And Properties, ISO Quant Map.
				5	Practical Problems.
			IV	1	Meaning Of Cost, Long & Short Run Of Cost.
				2-3	Accounts And Economic Cost, Total Cost, Fixed Cost, Variable Cost, Average Cost, Average Fixed Cost And Marginal Cost.
				5-6	Opportunity Cost, L-Shaped Cost Curve.
				7-8	Practical Problems.
RECOMMENDED BOOKS		LALL M - Micro Economics JHINGAN ML - Micro Economics VAISHAMPAYAN - Micro Economics (Hindi) PANT J.P. - Micro Economics (Hindi)			

<b>B.COM-I</b>	<b>III</b>	<b>CURRENCY, BANKING AND EXCHANGE</b>	I	1-2-3	Functions, Significance & Various Forms Of Money, E-Money, Fisher's Theory Of Money, Money Standard.
				4-5-6	Principles & Methodology Note Issues, Indian Money Market.
				7	Managed Currency Standard.
			II	1-2-3	Meaning & Significance Of Credit, Factors Influencing The Volume Of Credit In The Country.
				4-5-6	Credit Creation Of Bank, Credit Control By RBI
				7	Inflation
			III	1-2-3	Types Of Bank, Central Bank & Commercial Bank
				4-5-6	Regional Rural Bank, E-Banking & Postal Banking
			IV	1-2	Concept Of Foreign Exchange And Exchange Rate
				3	Factors Causing Fluctuation In Exchange Rate
				4-5	Exchange Control: Meaning, Objective And Methods.
			<b>RECOMMENDED BOOKS</b>		Jaiswal Bimal Seth M.L. Maheshwari R.K.
<b>B.Com-I</b>	<b>VI</b>	<b>BUSINESS COMMUNICATION</b>	I	1-2-3	Introduction, Characteristics of effective organizational communication basic forms of communication.
				4-5	Processing communication, Principles of effective communication.
				6	7C's.
			II	1-2	Barriers to communication, facilitators to communication.
				3	Effective listening, perception & Reality .
				4-5-6	Role of opinion, Attitude & Beliefs. Mal-functions of communication.
				7	Business communication etiquettes.
			III	1-2-3	Forms of Business Communication, written & oral communication, non-verbal.
				4-5	Technology of Business Communication
				6-7	Peculiarities of communication in Indian organizations.
			IV	1-2-3	Conduct of meeting-Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, press release.

				4-5-6	Business letter writing-need, function & kinds layout of letter writing, types of letter writing.
				7-8	Report writing – Problems, organization & Techniques of Business correspondence.
				9-10	Inviting Tenders and Quotations, designing quotation, placing orders, Sales Letters,
				11-12	Social correspondence, Time management in meetings.
				13-14	Modern Communication Form, E-mail, Video conferencing, Social Media communications.
<b>RECOMMENDED BOOKS</b>		Gupta N. , Mahajan P - Business Communication Gupta Sanjay - Business Communication			
<b>B.Com-II</b>	<b>II</b>	<b>BUSINESS LAWS</b>	<b>I</b>	1-2-3	The Contract Act 1872, Meaning And Kinds, Essentials Of Valid Contract, Consideration.
				4-5	Contractual Capacity, Free Consent
				6-7	Legality Of Objects.
			<b>II</b>	1-2	Contract Of Indemnity and Guarantee
				3	Contract Of Basement And Pledge
				4-5	Discharge Of Contract
			<b>III</b>	1-2-3	Contract Of Agency, Sale Of Goods Act, Conditions And Warranties.
				4-5-6	Transfer Of Ownership In Goods Including Sale By Non Agreement , Performance Of Contract Of Sale
				7	Unpaid Seller
			<b>IV</b>	1-2	The Negotiable Instrument Act 1881
				3	Endorsement and Its types
				4-5	Holder & Holder In Due Course.
				6-7	Consumer Protection Act 1986
			<b>V</b>	1-2-3	The Contract Act 1872, Meaning And Kinds, Essentials Of Valid Contract, Consideration.
				4-5	Contractual Capacity, Free Consent
<b>RECOMMENDED BOOKS</b>		Pandia - Mercantile Law G.K. Varshney - Business Laws D. Chandra Bose - Business Laws Sanjay Agrawal - Business Laws			
<b>B.Com-II</b>	<b>V</b>	<b>PUBLIC FINANCE</b>	<b>I</b>	1-2-3	Introduction on Public Goods V/s. Private Goods, Principle of Maximum social advantage
				4-5	Public Budget, Techniques of Budgeting (ZBB, PBB)

			<b>II</b>	1-2-3	Public Expenditure meaning & nature, whether views on increasing state activities.
				4-5	Wise non peacock hypothesis, Canon and classification of Public expenditure.
				6	Effect on Production
				7-8	Distribution & Economic stability.
			<b>III</b>	1-2-3-4	Public Revenue, Tax Revenue, Direct & Indirect Taxes
				5-6	Value Added Tax and GST.
				7-8	Effects on production & distribution
				9-10	Role of Public Dept
				11-12	Methods of their redemption, defect & financing.
			<b>IV</b>	1-2-3	Indian Public finance, Budgetary deficits, financial federalism under constitution.
				4-5	Finance Commission
				6-7-8	Budgetary procedure and financial control of India
				9-10	Fiscal consolidation and FRBM Act.
			<b>V</b>	1-2-3	Introduction on Public Goods V/s. Private Goods, Principle of Maximum social advantage
<b>RECOMMENDED BOOKS</b>		Lekhi R.K. – Public Finance Maheshwari – Public Finance Bhatia H.L. – Public Finance			
<b>B.Com-III</b>	<b>I</b>	<b>MACRO ECONOMICS</b>	<b>I</b>	1-2-3	Concept and Scope of Economics paradoxes, wages employment
				4-5	The Circular flow of Income and expenditure
				6-7-8	Analysis of Eco activity
				9-10	Nation Income & Welfare
			<b>II</b>	1-2-3	Classical models Theory of money, wage price
				4	Flexibility and full employment.
				5-6-7	Aggregate expenditure, Investment function, Marginal efficiency.
				8	(MEC) MEI
			<b>III</b>	1-2	The Concept of Multiplier
				3	National Income
				4-5	IS-LM Analysis
				6	Rate of Interest and shift and IS and LM curves.
			<b>IV</b>	1-2	Theory of Inflation

				3-4	Demand pull and cost push inflation
				5-6	The Philips curve
				7	Anti- Inflation polices
				8	Fiscal Policies
				9-10	Business Cycles
RECOMMENDED BOOKS		Mishra J.P. – Macro Economics Aheya H.L. – Macro Economics Theory Dwivedi D.N. – Macro Economics Theory			
B.Com-III	VIII	CONTEMPORARY AUDIT	I	1-2	Name and objectives of Auditing, Technique
				3	Internal Control & Check
				4	Test Checking
			II	1-2-3	Audit Procedure verification of Assets & Liabilities Investigation.
				4-5	Revisable Profit and Dividend
				6	Internal Audit
			III	1-2	Government Audit, Company Auditor
				3	Appointment Remuneration
				4-5	Power duties and Liabilities
				6	Audit Report
			IV	1-2	Standard on Auditing
				3-4-5	Cost Audit, Tax Audit and Management Audit
RECOMMENDED BOOKS		Sharma T.R. – Contemporary Audit (English & Hindi) Maheshwari K.L. – Contemporary Audit (English & Hindi) Gupta K. – Contemporary Audit (English & Hindi) Varshney – Auditing (Hindi)			
B.Com-III	VII	INCOME TAX & LAW & ACCOUNTS	I	1-2-3	Basic concepts, assessment year, previous year.
				4-5	Grass Total Income, Tax evasion
				6-7-8	Tax Planning, Basic of charge Scope of Total income
				9-10	Deduction from Gross total Income
			II	1-2	Head of the Income, Salaries
				3	Income from house Property
				4-5-6	Profit & Gains of business and profession, capital gain, income from other sources.
			III	1	Demand Income
				2-3	Set off and carry forward of losses.
				4-5	Tax Authorities, Assessment procedures
			IV	1-2-3	Computations of Total income of an individual. H.V.F.
			RECOMMENDED BOOKS		Shukla S.K. – Income Tax Law & Accounts (Hindi & English) Mehrotra H. L. – Income Tax law & Accounts Dinkar Pagare – Income Tax Law & Practices

