

BACHELOR OF COMMERCE (B.COM) – SECOND SEMESTER

Second Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Language: Hindi	5	100
2	Business Law	6	100
3	Business Mathematics and Statistics	6	100
4	Principle of Macro Economics	5	100
Total		22	

Subject Name: LANGUAGE: HINDI

हिन्दी व्याकरण:

हिन्दी भाषा का संक्षिप्त व्याकरण, हिन्दी वर्तनी और वाक्य विन्यास, विराम चिह्न, संधियों और समास संधियों (Joining), पर्यायवाची शब्द, समानार्थी शब्द और उनके प्रयोग, विलोम अथवा विपरीतार्थक शब्द, समोच्चारित शब्दावली, मुहावरे और लोकाक्तियाँ, वाक्यांश या वाक्य के लिए एक शब्द, अपठित, निबन्ध लेखन कला.

निबन्ध लेखन:

1. मदर टेरेसा
2. नेताजी सुभाषचन्द्र बोस
3. सरदार बल्लभभाई पटेल
4. पंडित जवाहरलाल नेहरू
5. राष्ट्रपति महात्मा गांधी
6. वैज्ञानिक डॉ. जगदीशचन्द्र बसु
7. रामनवमी
8. श्रीकृष्ण जन्माष्टमी
9. दशहरा अथवा विजयदशमी
10. जनपर्व होली
11. जगमग जगमग दीप जले, आई दीवाली
12. क्रिसमिस दिवस
13. रमजान ईद
14. आदि कवि वाल्मिकि
15. मेरा प्रिय कवि: गोस्वामी तुलसीदास
16. कृष्ण भक्त महाकवि सूरदास
17. गया वक्त फिर हाथ नहीं आता
18. भारतीय संस्कृति
19. पेड़-पौधे और पर्यावरण
20. समाचार पत्रों का महत्व
21. ग्रीष्म ऋतु
22. कारे-कारे बादल छाए, ये शुभ दिन वर्षों के आए
23. बसंत ऋतु
24. शरद ऋतु
25. बाढ़ का एक दृश्य

Subject Name: BUSINESS LAW

Unit 1: The Indian Contract Act, 1872: General Principles of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contracts

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

Unit 5: The Negotiable Instruments Act 1881

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

Subject Name: BUSINESS MATHEMATICS AND STATISTICS

Part – A: Business Mathematics

Unit 1: Matrices

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants upto third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems

Unit 2: Differential Calculus

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit 3: Basic Mathematics of Finance

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

Part – B: Business Statistics

Unit 1: Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit 2: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit 3: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
10. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

Subject Name: PRINCIPLE OF MACRO ECONOMICS

Unit 1: Introduction

Concepts and variables of macroeconomics, income, expenditure and the circular flow.

Unit 2: National Income Determination

Actual and potential GDP; Aggregate Expenditure – Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC. Autonomous Expenditure; The Concepts of Multiplier; National Income Determination in an Open Economy with Government- Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes, Net Export Function, Net Exports and Equilibrium GDP.

Unit 3: Inflation

Causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

Unit 4: Open Economy

Flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open

economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit 5: IS-LM Framework

Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

Suggested Readings

1. R. G. Lipsey and K. A. Chrystal –*Economics*, Chapters 20 to 28; (Oxford University press).
2. Mankiw N. Gregory, *Macroeconomic*, McMillan Worth Publishers, New York.
3. Dornbusch Rudiger and Stanley Fisher, *Macroeconomic*, McGraw Hill.
4. Deepashree, Vanita Agarwal, “*Macro Economics*”, Ane Books Pvt Ltd, New Delhi