

# GOVT. BILASA GIRLS' P.G. (Auto.) COLLEGE

Link Road, Bilaspur (C.G.)

Phone No. : 07752-224249, Website : [www.bilasagrilscollege.ac.in](http://www.bilasagrilscollege.ac.in)



## SYLLABUS

**B.Com/B.Com. Computer**

**B.Com. (Honours)**

**Semester - III & IV**

**2021-22**



# Rules and Regulations for the Semester System at the Graduation Level

1. These subjects are compulsory for all students:-
  - (a) Environmental Studies (I Semester)
  - (b) English Language (II and III Semester)
  - (c) Hindi Language (IV and V Semester)
  - (d) Skill Based Course (VI Semester)
2. In each semester there will be only one theory paper in each elective Subject.
3. For Honours Degree Course, there will be one additional theory paper in each semester i.e. semesters, III to VI.  
For Honours Degree Course, separate practical classes will be held round the year but the examinations shall be held only in even semesters i.e. semesters II, IV and VI.
4. **Marks Pattern:-**
  - (i) For non practical subjects, each theory paper will be of 100 marks i.e. 80 External + 20 Internal.
  - (ii) For practical subjects, each theory paper will be of 75 marks i.e. 60 External + 15 Internal.
  - (iii) Practical examination will be of 50 marks. Practical Classes will be held round the year but examination shall be held only in even semesters i.e. semesters II, IV and VI.
5. **Theory Examination:-**  
Duration for theory examination shall be of two and half hours.
6. **Practical Examination:-**  
Duration for Practical examination shall be as suggested in the syllabi.
7. **Admission Period:-**
  - (i) Admissions in the First Semester shall be completed before 15th of July every year.
  - (ii) Admissions in Semesters i.e. II, III, IV, V and VI shall be completed within 7 days after the completion of examinations on the provisional basis.
  - (iii) The provisional admission shall be regularized within 7 days from the date of declaration of result.
  - (iv) Request for permission for late admission shall not be entertained.
8. **Schedule of Classes-**
  - (i) I Semester's classes will be commenced from 16th of July every year
  - (ii) III and V Semester's classes will be commenced from 2nd July every year.
  - (iii) II, IV and VI Semester's classes will be commenced from 2nd January every year.
  - (iv) All the classes shall be continued till seven days prior to the commencement of the examination.
9. **Examination Schedule- Tentative Schedules of examinations are as under-**
  - (i) Odd semester (I, III & V) - 20th November to 20th December.
  - (ii) Even semester (II, IV & VI) - 15th April to 14th May.
10. **Examination Pattern -**
  - (a) Questions will be asked Unit wise and Section wise. Questions will be set from all Units Covering the entire syllabi.
  - (b) For non practical subjects, maximum marks will be 80 (External).
  - (c) For the practical based subjects, maximum marks will be 60 (External).
  - (d) In each theory paper there will be three sections and the marks distributed for different sections will be in the following pattern -

**Theory (Non- Practical):- There will be three sections A, B and C in the question paper.**  
**Section - A Objective Type/ In few words (30 words)**

There will be 15 questions to be set, three from each unit and 10 to be attempted. Each question will carry 2 marks.

**Section - B Short Answer Type (60 words)**

There will be 5 questions to be set, 1 from each unit and all five questions to be attempted. Each question will carry 6 marks.

**Section - C Long Answer / Eassy Type Question**

There will be 5 questions to be set, 1 from each unit and 2 to be attempted. Each question will carry 15 marks.

**Marks Scheme for - Non-practical subject -**

Types of Questions	Question to be set from each Unit	Total No. of Questions	Questions to be solved	Marks assigned	Total Marks
Objective / In few words	03	15	10	02	20
Short Answer Type Questions	01	05	05	06	30
Long / Essay type of questions	01	05	02	15	30
<b>Total - 80</b>					

(i) **Theory (Practical Subject):-** There will be three sections A, B and C in the question paper.

**Section - A Objective Type/ In few words (30 words)**

There will be 15 questions to be set, three from each unit and 10 to be attempted. Each question will carry 2 marks.

**Section - B Short Answer Type (60 words)**

There will be 5 questions to be set, 1 from each unit and all five questions to be attempted. Each question will carry 4 marks.

**Section - C Long Answer / Eassy Type Question**

There will be 5 questions to be set, 1 from each unit and 2 to be attempted. Each question will carry 10 marks.

**Marks Scheme for - Practical Subject -**

Types of Questions	Question to be set from each Unit	Total No. of Questions	Questions to be solved	Marks assigned	Total Marks
Objective / In few words	03	15	10	02	20
Short Answer Type Questions	01	05	05	04	20
Long / Essay type of questions	01	05	02	10	20
<b>Total - 60</b>					

For question papers of compulsory papers of General group subjects i.e. Environmental Studies, English Language, Hindi Language and Skill Based Course, the pattern of question shall be applicable as suggested by the concerned Board of Studies.

**(ii) Practical**

	Each Practical
Laboratory Note Book / Project	10
Vive voce	10
Lab work / Field work	30
<b>Total - 50</b>	

- (e) In odd semester examination, a candidate shall appear in papers of odd semester(s) only. Similarly in even semester examinations, a candidate shall appear in papers of even semester(s) only. Papers of odd and even semesters shall not be confined in one examination.
- (f) Minimum passing marks for external/ semester end theory and practical shall be 34%.

- (g) There shall be provision of 3 grace marks and it would be distributed in maximum two theory Papers / Practical.

#### Internal Assessment

- Internal Tests are compulsory for theory papers and must be held as per following calendar:-

Odd Semesters 1st Test - August, 2nd Test - October and 01 Assignment (during semester)

Even Semesters 1st Test - February, 2nd Test - March and 01 Assignment (during semester)

- Each test & Assignment will be of 20 marks for the subjects without practical & 15 marks for the subjects having practicals. Average of the marks obtained in the best of two tests & assignment shall be incorporated as the final marks. Qualifying marks is 40%.
- If a candidate failed to attend the test on bonafide grounds, one special test may be arranged on the production of relevant documents, before submission of application forms and fees to the office.
- The Unit tests/Assignment marks to be sent to the examination cell of the college as per notification to be issued by the Principal/ Controller Examination from time to time.
- If a candidate (whose status is Regular / Ex/Supplementary) failed in First Year of the current session (2013-14) of annual system will be appeared in the first semester examination as ex-student with under the rules and regulations of Semester System. Number of Internal Test of passed year (2013-14) will not be incorporated or carried forward.

	Non Practical Subject		Practical Subject	
	External	Internal	External	Internal
<b>MAX MARKS</b>	<b>80</b>	<b>20</b>	<b>60</b>	<b>15</b>
<b>MIN MARKS</b>	<b>28</b>	<b>08</b>	<b>21</b>	<b>06</b>

#### Eligibility criteria for appearing in the examinations

- A candidate should have 75% of attendance both in theory and practical classes. 65% attendance may be considered only on special circumstances and on certification by the Principal of the college.
- A candidate shall have to qualify in the internal tests securing at least 40% marks.
- A candidate shall be allowed to appear in those papers only in which she has secured qualifying marks in internal test.
- If a candidate after taking admission in 1st semester could not continue the classes or could not obtain eligibility cannot appear in the 1st semester examinations. In such cases the student will not be allowed to continue in second semester and she has to continue the classes and obtain eligibility in 1st semester again in next academic year as ex-student.

#### 11. Lecture Periods /Classes

There shall be a minimum of 50-60 hours Classes for each theory papers in respective course. Minimum of 50-60 hours shall be for each practical paper. This shall be strictly adhered to.

#### 12. Other Guidelines

- There will be no provision for Revaluation, Supplementary or Betterment (Division Improvement).
- A candidate has to clear all the papers within 12 semesters (six years) from the year of first admission in the programme.
- A candidate will choose Honours subject just before the start of third semester from any one of the three elective subjects /group selected by her in the first semester. A candidate can change the Honours subject within 15 days from the date of admission in the third semester.
- The system of credit of ten point scale examination marks in the final mark sheet shall be introduced only after its formal approval by the competent authorities.

- (v) The system of Choice based credit system and Gradation system shall be introduced only after its formal approval by the competent authorities.

**For Honours Degree Course (Total Marks: 2800).**

**13. Admission -**

**The process of admission in Honours Degree Course will be as follows -**

- (i) Student shall select course (Pass Course / Honours Degree Course) at the time of first admission in the college.
- (ii) Admission shall be on merit basis after receiving the application from students.
- (iii) Number of seats for Honours Degree Course will be decided as per the Govt. Rules.

**(A) Each theory Paper (Non Practical Subject)**

<i>Each Theory Paper</i>		<i>Internal Assessment</i>	
Full Marks	Minimum Passing 34%	Full Marks	Minimum Marks 40%
80	28	20	08

**(B) Each theory Paper (Practical Subject)**

<i>Each Theory Paper</i>		<i>Internal Assessment</i>	
Full Marks	Minimum Passing 34%	Full Marks	Minimum Marks 40%
60	21	15	06

**(C) Each Practical Paper**

<i>Minimum Passing Percentage</i>	<i>Full Marks</i>	<i>Minimum Passing Marks</i>
34%	50	17

**(D) Grace Marks**

Total/Maximum 03 in two theory paper/practical.

**Amendments in Promotion Rules for Semester System at the Graduation Level**

- (a) A Candidate is eligible to continue the second semester classes immediately after the 1st Semester examinations and can appear in the 2nd semester examinations notwithstanding the number of arrear papers in 1st semester provided she must have appeared in the 1st semester examination.
- (b) A candidate will be promoted to 3rd semester with not more than two papers of 1st semester and she will continue to attend classes of 3rd semester provisionally. She will be allowed to get final admission in the 3rd semester with maximum of four back papers in all 1st semester and 2nd semester.
- (c) A Candidate is eligible to continue the 4th semester classes immediately after 3rd semester examination and can appear in the 4th semester examination with maximum 2 back papers in 1st semester and/or any numbers of back papers in 2nd and 3rd semester.
- (d) A candidate will be promoted in 5th semester with not more than 2 back papers in 3rd semester and not more than 4 back papers in all 3rd and 4th semester provided she has cleared 1st and 2nd semester examination.
- (e) A candidate is eligible to continue the 6th semester immediately after the 5th semester examination and can appear in 6th semester examination with maximum of 2 back papers in 3rd semester and/or any number of back papers in 4th and 5th semester examination.
- (f) If a Candidate of 6th Semester is passed in all the semesters except the 5th Semester with back in only one subject, she is allowed to appear in the back paper of the 5th Semester with the examination of 6th Semester.

- (g) The students at the UG Level can view their valued answer copies and apply for the **Challenged Valuation** within 03 days from the date of the declaration of the result.
- (h) A candidate will be eligible to get Graduation and Graduation Honours degree after passing all the six semester examination. For cleaning all semester papers a candidate will be given a period 6 years (12 semesters) from the year of first admission.

## सेमेस्टर स्नातक स्तर प्रमोशन नियम

### प्रथम सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर में छात्राओं का प्रवेश छ.ग. शासन के प्रवेश नियम के आधार पर किया जावेगा।

### द्वितीय सेमेस्टर में प्रवेश की पात्रता:-

- विद्यार्थी को प्रथम सेमेस्टर की परीक्षा के तत्काल बाद कितने भी विषयों में बैक के साथ द्वितीय सेमेस्टर में अध्ययन की पात्रता होगी, बशर्ते वह प्रथम सेमेस्टर की परीक्षा में शामिल हुआ हो।

### तृतीय सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर में 02 से अधिक विषयों में बैक नहीं होना चाहिए।
- प्रथम एवं द्वितीय सेमेस्टर में सम्मिलित रूप से 04 विषयों से अधिक में बैक न हो।

### चतुर्थ सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर में 02 से अधिक विषयों में बैक नहीं होना चाहिए।
- द्वितीय एवं तृतीय सेमेस्टर में कितने भी विषयों में बैक हो।

### पंचम सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर उत्तीर्ण होना चाहिए।
- द्वितीय सेमेस्टर उत्तीर्ण होना चाहिए।
- तृतीय सेमेस्टर में 02 से अधिक विषयों में बैक न हो।
- तृतीय एवं चतुर्थ सेमेस्टर में सम्मिलित रूप से 04 विषयों से अधिक में बैक न हो।

### षष्ठम् सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर उत्तीर्ण होना चाहिए।
- द्वितीय सेमेस्टर उत्तीर्ण होना चाहिए।
- तृतीय सेमेस्टर में 02 से अधिक विषयों में बैक न हो।
- चतुर्थ एवं पंचम सेमेस्टर में कितने भी विषयों में बैक हो।
- यदि कोई छात्रा सभी सेमेस्टर में उत्तीर्ण है एवं केवल पंचम सेमेस्टर में 01 (एक) विषय में बैक है, ऐसी छात्रा को षष्ठम् सेमेस्टर की परीक्षा के साथ परीक्षा देने का अवसर दिया जावेगा।
- विशेष -
  - ✓ मूल्यांकित उत्तर-पुस्तिकाओं के अवलोकन व Challenged Valuation की प्रक्रिया इस स्नातक स्तर सेमेस्टर परीक्षा अप्रैल-मई से लागू है। छात्राएं परीक्षा परिणाम घोषित होने की तिथि से 3 दिन के भीतर इस हेतु आवेदन प्राचार्य को दे सकती हैं।
  - ✓ विद्यार्थी को स्नातक एवं स्नातक आर्नस की उपाधि तभी प्राप्त होगी जबकि उसने सभी 06 सेमेस्टर की परीक्षाएँ उत्तीर्ण कर ली हों एवं 06 सेमेस्टर की परीक्षाएँ उत्तीर्ण करने हेतु उसे प्रथम प्रवेश की तिथि से लेकर 06 वर्षों की अवधि प्राप्त होगी।
  - ✓ छात्रा जिस सत्र बैक की परीक्षा में सम्मिलित होगी उसी सत्र का पाठ्यक्रम एवं परीक्षा संबंधी नियम लागू होगा।



## Department of Commerce

### PROGRAMME OUTCOMES

#### **NAME OF THE PROGRAM: BACHALOR OF COMMERCE (B.COM) PLAIN**

1. After completion of three years for bachelors in commerce program students would gain a thorough grounding in the fundamentals of commerce and finance.
2. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
3. The commerce and finance focused curriculum offer a number of specializations and practical exposures which would equip the students to face the modern-day challenges in commerce and business.
4. The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up-to-date.
5. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
6. Learners will acquire the skills like effective communication, decision making, problem solving in Day to day business affairs.

### PROGRAMME OUTCOMES

#### **NAME OF THE PROGRAM: BACHALOR OF COMMERCE (B.COM) COMPUTERS**

1. Commerce with computer Application gives a deeper understanding of both Information Technology and Commerce, thereby enabling the budding graduates to pursue careers in either of the two fast-growing areas, viz. IT Industry, Commerce, and financial sector.

2. Students will demonstrate that they can present the results of their observations and research in a way that is objective, technically accurate, and legally acceptable. Students will use effective technology appropriately, such as PowerPoint, slides, posters, handouts, and transparencies in oral presentation.
3. The ability to understand, analyze and develop software programs in the areas related to system software, multimedia, web design, application program, database, graphics and networking for efficient design of technology of varying complexity

### **PROGRAMME OUTCOMES**

#### **NAME OF THE PROGRAM: BACHALOR OF COMMERCE (B.COM) HONOURS**

1. After completion of the program students will gain an in-depth knowledge on the core subjects like cost and management accounting, finance etc. Programme will expose students to advanced accounting issues.
2. Enables students for positions of leadership and take decisions at all levels of management.
3. Students gain knowledge and analytical skills in the contemporary issues of Accounting and Finance.
4. Builds professional competence in students by imparting knowledge as per industry requirement.
5. Gain conceptual knowledge in various disciplines of Commerce, Finance.
6. Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting.
7. Develop self-confidence and awareness of general issues prevailing in the society



## COURSE OUTCOMES

### B.COM PLAIN SEMESTER THIRD

#### **PAPER II CORPORATE ACCOUNTING**

1. To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
2. To make aware the students about the conceptual aspect of corporate accounting.

#### **PAPER III BUSINESS STATISTICS**

1. To gain understanding of statistical techniques as are applicable in business.
2. To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

#### **PAPER IV PRINCIPLES OF MANAGEMENT**

1. To familiarize the students with the basics of principles of management.
2. To provide an understanding about various functions of management.

### B.COM PLAIN SEMESTER FOURTH

#### **PAPER II: COST ACCOUNTING**

1. To expose the students to the basic concepts on the tools used in cost accounting.
2. To familiarize students with various methods and techniques of costing.

#### **PAPER III: COMPANY LAW**

1. To provide basic knowledge of the provisions of companies act 1956 along with relevant case law.
2. To update the knowledge of provisions of the Companies Act of 2013.

3. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

#### **PAPER IV FUNDAMENTALS OF ENTREPRENEURSHIP**

1. To provide exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
2. To motivate students to make their mind set for taking up entrepreneurship as career.
3. On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies.

#### **COURSE OUTCOMES**

#### **B.COM COMPUTER SEMESTER III**

#### **PAPER IV ECOMMERCE & INTERNET APPLICATION**

1. On Successful Completion of this subject the students should have: - E-Commerce, E-Market, EDI, Business Strategies etc.,
2. The paper imparts understanding of the concepts and various application issues of e-business like Internet infrastructure, security over internet, payment systems and various online strategies for E- business.

#### **B.COM COMPUTER SEMESTER IV**

#### **PAPER IV RELATIONAL DATABASE MANAGEMENT SYSTEM**

1. To inculcate knowledge on RDBMS concepts
2. To develop the ability of creating Web-pages & designing business websites among students.
3. To Develop the competence of database management.

**COURSE OUTCOMES**

**B.COM HONOURS SEMESTER THIRD**

**PAPER V COST AND MANAGEMENT AUDIT**

1. To impart knowledge regarding costing techniques
2. To provide training as regards concepts, procedures and legal Provisions of cost audit.
3. To develop knowledge and understanding of how to prepare and process basic cost and quantitative information.

**B.COM HONOURS SEMESTER FOURTH**

**PAPER V SPECIALIZED ACCOUNTING**

1. To impart the knowledge of various accounting concepts.
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares and handling accounting adjustments.

BCMP-301  
FOUNDATION COURSE  
ENGLISH LANGUAGE  
PAPER-I

Max. M - 80

UNIT-I TEN QUESTIONS TO BE SET (one from each chapter) AND FIVE TO BE ATTEMPTED

LESSONS

5 X 4 = 20

1. Dandi Salt March – Louis Fischer
2. Aspects of Indian Constitution – M.C. Chagla
3. Individual Freedom – Jawaharlal Nehru
4. Fundamental Duties
5. Delhi in 1857 – Mirza Ghalib
6. Raja’s Diamond – R.L Stevenson
7. Tree – Tina Morris

UNIT-II COMPREHENSION- Unseen Passage 10

UNIT-III PRECIS WRITING 10

UNIT-IV ESSAY WRITING  
Four to be set and one to be attempted 10

UNIT-V A. GRAMMAR (25 to be set and 20 to be attempted). 20

- Articles
- Prepositions
- Gerunds
- Self Forms & Possessives
- Narration (Direct & Indirect)
- Voice (Active & Passive)

B. VOCABULARY (from the text) 15 to be set 10 to be attempted. 10  
Synonyms, Antonyms, Match the Column, combined the sentences

BOOK: ENGLISH LANGUAGE AND INDIAN CULTURE – MADHYA PRADESH  
HINDI GRANTH ACADEMY.

Handwritten signatures and initials at the bottom of the page:

- A large signature on the left, possibly "Shri".
- Initials "Jz" above a signature.
- Initials "R.J." in the center.
- Initials "R.K." to the right.
- A signature "Prady" on the far right.

**BCMP - 302**  
**SEMESTER - III**  
**Paper – II**  
**CORPORATE ACCOUNTING**

**Max. M. 80**

**OBJECTIVE**

These course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

**COURSE INPUTS**

**UNIT-I**

Issue, Forfeiture, and Re-issue of Shares: Issue and redemption of debentures.

**UNIT-II**

Final Accounts ; Excluding computation of managerial remuneration, Liquidation of Company.

**UNIT-III**

Valuation of Goodwill and Shares.

**UNIT-IV**

According for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction – excluding intercompany holding and reconstruction schemes.

**UNIT-V**

Consolidated Balance Sheet of holding companies with one subsidiary only, Double Account System ( Excluding Electricity Supply Companies).

**SUGGESTED READING :-**

1. Shukla M.C., Grewal T.S and Gupta S.C., Advanced Accounts; S. Chand & Co., New Delhi.
2. Dr. S.M. Shukla, Corporate Accounting(Hindi & English), Sathiya Bhawan Agra.
3. Dr. Mangal Mehta & Agrawal, Corporate Accounting(Hindi & English), Universal Publication, Agra.
4. Dr. Karim & KHanuja, Corporate Accounting(Hindi & English), SBPD Publication, Agra.

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BCMP - 303  
SEMESTER - III  
Paper – III  
BUSINESS STATISTICS

Max. M. 80

**OBJECTIVE**

It Enable the students to gain understanding of statistical techniques as are applicable to business.

**COURSE INPUTS**

**UNIT-I**

Introduction; Statistics as a subject; descriptive statistics –compared to inferential statistic; types of data; analysis of univariate data, construction of frequency distribution, concept of central tendency.

**UNIT-II**

dispersion and their measures, skewness and measures;

**UNIT-III**

analysis of bivariate data; linear regression two variables and correlation.

**UNIT-IV**

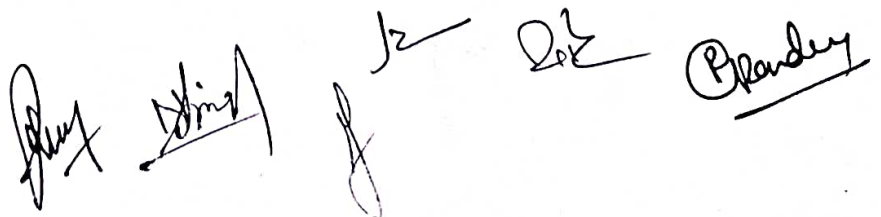
Index number, meaning types and uses methods of constructing price and quantity indices (simple and aggregate), taste of adequacy, Chain – base index numbers; Base shifting, splicing and deflating; problems in constructing index numbers; consumer price index. Analysis of time series; cause of variation in time series data; Components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method of least squares (including linear, second degree, parabolic, and exponential trend) computation of seasonal indicators by simple averages, ratio - to - moving average and link relative methods.

**UNIT-V**

forecasting and methods; Forecasting-concept, types and importance; general approach to forecasting ; methods of forecasting; demand; Industry Vs. company sales forecast; factors affecting company sales. Theory of 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.

**References :**

1. Fundamental of statistic : D.N. Elehence, Lok Bharti, Allahabad.
2. Business statistics : S.M. Shukla & Sahay, Sahitya Bhavan, Agra.
3. Business statistics : B.N. Gupta, SBPD Publishing House, Agra.
4. Business statistics : Dr. Alok Gupta, SBPD Publications, Agra.
5. Statistics : Theory and Practise : S. P. Singh, S. Chand and Company, New Delhi.



BCMP - 304  
SEMESTER - III  
Paper - IV  
PRINCIPLES OF MANAGEMENT

Max. M. 80

**OBJECTIVE**

This course familiarizes the students with the basics of principles of management.

**COURSE INPUTS**

**UNIT-I** Introduction; concepts, nature, process and significance of management; managements role (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical system. Concepts approaches.

**UNIT-II**

Planning; Concept, process and types. Decision making – concept and bounded rationally; management by objectives; corporate planning's; Enviourment analysis and diagnosis; stratory formulation.

**UNIT-III**

Organizing; concept, nature, process and significance; Authority and resident relationship; Centralization and decentralization; Depart mentation; organization structure forms and contingency factors.

**UNIT-IV**

Motivating and leading people at work; Motivation-concept; theories Herzberg, McGreror, and Ouchi; Financial and non-financial incentives. Leadership –concept and leadership styles; leadership theories (Tannenb Schmidt): Likert's System Mngement; Communication – nature, process, networks, and barriers, Effective Communication.

**UNIT-V**

Managerial Control; concepts and process; Effective control system; technical control-traditional and modern. Management of change; concept, nature, process of planned Resistance to change Emerging horizons of management in an environment.

**SUGGESTED READINGS:**

1. Drucker peter F; Management challenges for the 21<sup>st</sup> century; butterworth Heinemann, Oxford.
2. Wehrich and koontz et al; Essentials of managements; Tata McGraw Hill New Delhi.
3. Prabandh ke Siddhant, Dr. R. C. Agrawal, SBPD Publications, Agra.
4. Prabandh, Dr. G. S. Sudha, Ramesh Book Depot, Jaipur.



(20)

BCMC - 304  
SEMESTER - III  
B.Com. (Computer Application)  
PAPER IV  
INTERNET APPLICATION & E-COMMERCE

MM.-60

**UNIT - I Introduction to Internet & world Wide Web**  
Internet - Indian and the .Internet, 'Profile of India Surfer, History of the Internet, Indian, Internet History, ' Technological Foundation .of /Internet, Application in Internet, Environment Movement of files/data. between two computers, TCP/IP, IP Addresses, Domain Name System; Domain Name Services, allocation of second level domains in India; Internet & India, World ,Wide Web' (WWW) - WWW, consortium browsing and Information retrieval, exploring the WWW, address ; URL

**UNIT II Introduction to HTML & Designing Web Page**  
Concept to Website, Web standards, What is HTML, HTML documents /-file, HTML editor, Explanation of the structure of Homepage, Elements in HTML documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading -the web page source, Extensible HTML, CSS, XML, XSL

**HTML Document Structure -Head Section .**

Illustration of Document :Structure, Mark-up elements .within the Read,: BASE, ISINDEX, LINK, META, TITLE, SCRIPT

**UNIT—III HTML Document Structure & HTML Forms**

Body Section - Illustration, Body elements, Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, \ Logical styles, Physical Styles, FONT, 'BASE.F'ONT' and. CENTER

**Image, Internal and External Linking Between Web Pages - IMG Elements, . HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.**

**HTML Forms - Forms, Form tag, 'Form Structure, Input types, Drop down menu or select menu tags, image buttons**

**UNIT- IV Introduction to E-Commerce & Business Strategy in Electronic Age**

**E-Commerce; Scope & definition of language, .E-commerce & Trade cycle, E- markets, E-Data interchange, Internet Commerce, E-commerce in Perspective.**

**Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce In, Passenger Air Transport.**

J. K. D. S. P. Pandey



11

**UNIT V—B to B e-Commerce & B to, C e-Commerce**

**Business to Business e-Commerce** - inter-organizational Transactions, Electronic markets, Electronic Data -Interchange (EDI) -the nuts, and bolts, EDI and business, Inter organizational e-Commerce.

**Business to Consumer e-Commerce Consumer trade transactions. The elements of e-Commerce** - elements, e-visibility, e-shop online payments, delivering-the goods, after sales service, Internet e-Commerce Security A :web site/ evaluation model  
**e-Business.** - Introduction, Internet Bookshops, Software Supplies & support, e- newspapers, internet banking, virtual auctions, online share dealing,, gambling on net,e-diversity

**TEXT BOOKS :**

1. An Introduction to HTML;- Dr. Kamlesh N. Agarwala,,Dr.-O.P. Vyas, Dr. Prateek A. Agarwala.
2. E-Gommerce strategy, technologies & applications David Whiteley

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**BCMh - 305**  
**B.Com.(Honours)**  
**SEMESTER - III**  
**Paper - V**  
**Cost and Management Audit**

MM. 80

**Objective**

The objective of this paper is to help students understand the conceptual frame work of Cost & management audit.

**Course Inputs**

**Unit - I**

**Cost Audit** - Introduction, Meaning & definition, objectives, characteristics and scope.  
**Classification** - Internal and external (statutory) audit, difference between cost audit and financial audit advantages and Disadvantages.

**Unit - II**

Cost Audit program - techniques and procedure of Cost Audit, Cost Audit under Indian Companies Act, Cost Audit Reports.

**Unit - III**

Management Audit - Introduction, Meaning & Definition, Objectives Characteristics, Scope. Difference between financial Audit & management Audit. Advantages & Disadvantages.

**Unit - IV**

Management Audit Program - Techniques & procedure of management audit, Management Audit under Indian company act. Management audit report.

**Unit - V**

Corporate Audit, Operational Audit, Audit of Co-operative society, Audit of Insurance Bank Audit, Social audit.

**SUGGESTED READINGS :**

1. Agrawal and Pareek, Cost Audit and Management Audit, Ramesh Book Depot, Jaipur.
2. Jain Abhishek, Cost and management Audit, Himalya Publishing House, Mumbai.
3. Duttachowdhury D., Cost and Management Audit, New Central Book Agency, Delhi.



BCMP - 402  
SEMESTER - IV  
Paper - II  
COST ACCOUNTING

(13)

Max. M. 80

**OBJECTIVE**

This course expose the students to the basic concepts on the tools used in cost accounting.

**COURSE INPUTS**

**UNIT-I**

Introduction: nature and scope of cost accounting : cost concepts and classification Methods and techniques; Installation of costing system: concept of the cost audit according for material: material control: concepts and techniques: pricing of material issues: treatment of material losses.

**UNIT-II**

Accordinging for labor: labour cost control procedure: labour turnover: idle time and overtime : methods of wage payment- time and piece rates; incentive schemes. Accordinging for overheads; classification and departmentalization: absorption of overheads; determination of overheads rates; under and over absorption, and its treatment.

**UNIT-III**

Cost ascertainment; Unit costing; job, batch and contract costing.

**UNIT-IV**

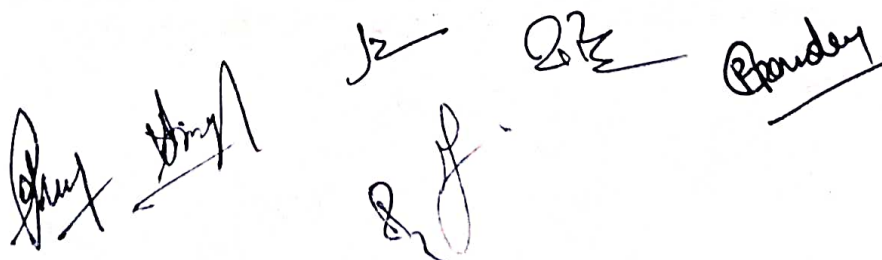
Operating costing; process costing – excluding inter-process profits, and joint and by-products.

**UNIT-V**

Cost Records; Reconciliation of cost and financial accounts; Break Even Point.

**SUGEESTED READINGS:**

1. Arora M. N. , Cost accounting , Principle and practice, VikasPublication, New Delhi.
2. Jain S.P and Narang K.L , Cost accounting, Kalyani Publication, New Delhi.
3. Tulsian P. C., Practical costing, Vikas Publication, New Delhi.
4. Maheshwari S. N., Advanced Management Accounting, S. Chand, New Delhi.
5. M. L. Agrawal, Cost Accounting, Sathiya Bhawan, Agra.

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(14)

BCMP - 403  
SEMESTER - IV  
Paper - III  
COMPANY LAW

Max. M. 80

**OBJECTIVE**

This objective of this course is to provide basic knowledge of the provisions Companies Act. 2013, along with relevant case law.

**COURSE INPUTS**

(The companies act, excluding provisions relating to accounts and audit sections, a agent and secretaries and treasures Section 324- 388E, arbitration, compare arrangement and reconstructions Section- 389-396.)

**UNIT-I**

Corporate personalities; kinds of companies, nature and scope, promotion on and incorporation of companies.

**UNIT-II**

Memorandum of Association: Articles of Association; prospectus, shares; share capital transfer and transmission.

**UNIT-III**

Capital management – borrowing powers. Mortgages and charges, debentures. Directors – Managing Director, whole time director, appointment, Remuneration, and duties.

**UNIT-IV**


Company meeting – kinds notice quorum, voting, proxy, resolution, minutes.

**UNIT-V**

Majority powers and minority rights; Prevention of oppression and mis management. Winding up- kinds and conduct.

**SUGGESTED READINGS:**

1. Gower L.C.B. ; principal of modern company law; Stevens & sons, London.
2. Ramaiya, A. ; Guide to the companies Act; Wadhwa & co. Nagpur.
3. Singh Avtar; Company law eastern book co. Lucknow.
4. Kuchal M.C ; Modern India Company Law; Shri Mahaveer books, Noida.
5. Bagriyal A.K ; company law; Vikas publishing House, New delhi.
6. Dr. R. L. Nolkha, Company Law, Ramesh Book Depot, Jaipur.
7. Agrawal & Kothari, Indian Company Law, SBPD Publishing House, Agra.
8. Shukla & Sahay, Company Law, Sahitya Bhavan, Agra.



BCMP - 404  
SEMESTER - IV  
Paper - IV  
**FUNDAMENTALS OF ENTREPRENEURSHIP**

(15)

Max. M. 80

**OBJECTIVE**

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units

**COURSE INPUTS**

**UNIT-I**

Introduction; the entrepreneur; definition; emergence of entrepreneurial class; Theories of entrepreneur; Role of socio- economic environment; characteristics.

**UNIT-II**

Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds Venture capital sources and documentation required.

**UNIT-III**

Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho – Theories, Social responsibility.

**UNIT-IV**

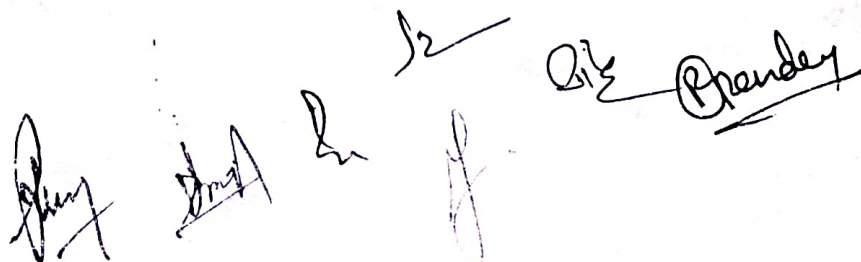
Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements ; Role of Government in organizing EDPs; Critical evaluation.

**UNIT-V**

Role of Entrepreneur : Role of an entrepreneur in in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

**SUGGESTED READINGS :**

1. Srivastava S.B., A Practical Guide to industrial Entrepreneurs, S. Chand and Sons, New Delhi.
2. Prasanna Chandra, Project Preparation, Appraisal, Implementation, Tata McGraw Hill, New Delhi.
3. Pandey I. M., Venture Capital – The Indian Experience; Prentice Hall of India.
4. Agrawal R. C., Entrepreneurship, SBPD Publishing House, Agra.



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BCMC - 404  
B.Com. (Computer Application)  
SEMESTER - IV  
Paper-IV

RELATIONAL DATABASE MANAGEMENT SYSTEM

MM. - 60

**UNIT - I**

**DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :**

Operational data,- why database; data independence, an Architecture for a Data base system, DDL .&-DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage: structure and access method. Entity Relationship model as a tool for conceptual design-entities attributes 'and relationships. ER diagrams; strong and weak entities Generalization; Specialization and aggregation. Converting and ER-model into relational

**UNIT II**

**Relational Database Management System**

**Relational Model:** Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational-Algebra .Operation, Modification of database, **Views, Relational Database Design :-** Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : 1NF, 2NF, 3NF, 4NF, 5NF operations not involving cursors; Operations involving cursors, dynamic statements; security & integrity security specification in SQL

**UNIT - III**

**RELATIONAL DATABASE DESIGN :**

Relational. Algebra, Traditional Set Operations, Attributes Names-for, Derived Relations, special relational operations, further normalization;-functional dependence. First, second and third normal forms,-BCNF-Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form; fifth normal forms, De-normalization

**UNIT - IV Introduction to RDBMS Software- Oracle**

(a) **introduction ;** Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language- SQL, SQL \* PLUS.

(b) **DDL and DML :** Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, Order by, Group Function, SQL Function, JOIN, Set . Operation; SQL Sub Queries, Views : What is Views, Create, Drop and Retrieving data from views.

**UNIT - V Security**

Management of Roles, Changing Password, Granting Roles & Privilege/with drawing privileges PL/SQL block Structure in PL/SQL, Variably and constants, Runnmg PL/SQL in the-SQL\*PLUS, Data base Access with PL/SQL, Exception Handling; Record in. PL/SIL,- Triggers in PL/SQL.

**Reference Books**

1. Data base system. : Korth'-.& Siberschatz
2. An Introduction to Data base System : C. J; date

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SEMESTER IV

PRACTICAL

MM- 50

(BASED ON III & IV SEMESTER)

1. Creating simple Web-pages using html
2. Designing *business web-sites* using, HTML features –(e.g. html forms) (Each student, should study the existing *business website* & do at least 05 exercises to create business websites .using various html features)
3. Should perform, various queries using SQL. [Each student should create ER diagrams for various business scenario and convert It into tables, using any RDBMS Software (i.e. Oracle / Access
4. Practical using various aspects of Oracle;

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BCMh - 405  
B.Com.(Honours)  
SEMESTER - IV  
Paper -V  
Specialized Accounting

MM. 80

**Objective**

The objective of this paper is to help student understand the conceptual frame work of specialized accounting.

**Course Inputs**

**Unit - I**

Financial statement - Meaning, Objectives, concepts & limitations.  
Analysis of financial statement.

**Unit - II**

Accounting of General insurance company including fire, marine and accidental insurance, Responsibility account.

**Unit - III**

Double Accounts system - Including Railway Company, Electricity Supply Company & Water Supply Company.  
Disposal of profit.

**Unit - IV**

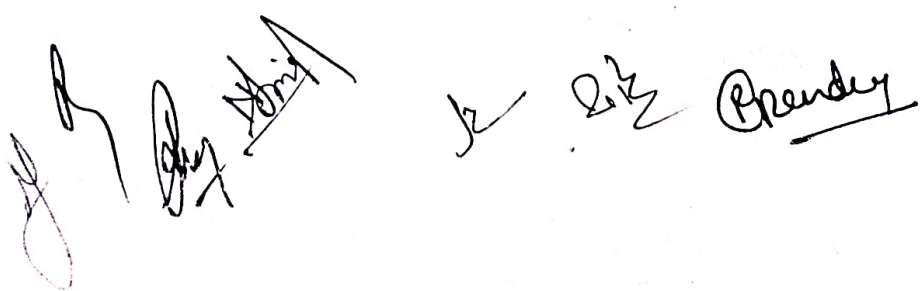
Voyage accounts, inflation accounting, Human resource accounting, Investment Accounting.

**Unit - V**

Accounts of Banking Companies, Royalty Accounts.

**SUGGESTED READINGS :**

1. Maheshwari, S.N: Advanced Accountancy - Vol.II, Vikas Publishing House, New Delhi.
2. Monga, J.R: Advanced Financial Accounting, Mayoor, Paperbacks, Noida
3. Narayanaswamy, R: Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi
4. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
5. Shukla, M.C. and T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.
6. Shukla S. M., Advanced Accounting, Sahitya Bhavan, Agra.





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**BCMh - 305**  
**B.Com.(Honours)**  
**SEMESTER - III**  
**Paper - V**  
**Cost and Management Audit**

MM. 80

**Objective**

The objective of this paper is to help students understand the conceptual frame work of Cost & management audit.

**Course Inputs**

**Unit - I**

**Cost Audit** - Introduction, Meaning & definition, objectives, characteristics and scope.

**Classification** - Internal and external (statutory) audit, difference between cost audit and financial audit advantages and Disadvantages.

**Unit - II**

Cost Audit program - techniques and procedure of Cost Audit, Cost Audit under Indian Companies Act, Cost Audit Reports.

**Unit - III**

Management Audit - Introduction, Meaning & Definition, Objectives Characteristics, Scope. Difference between financial Audit & management Audit. Advantages & Disadvantages.

**Unit - IV**

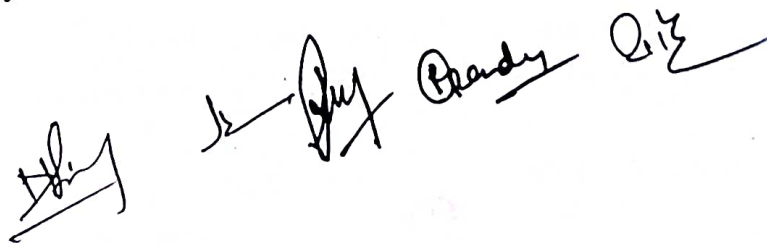
Management Audit Program - Techniques & procedure of management audit, Management Audit under Indian company act. Management audit report.

**Unit - V**

Corporate Audit, Operational Audit, Audit of Co-operative society, Audit of Insurance Bank Audit, Social audit.

**SUGGESTED READINGS :**

1. Agrawal and Pareek, Cost Audit and Management Audit, Ramesh Book Depot, Jaipur.
2. Jain Abhishek, Cost and management Audit, Himalya Publishing House, Mumbai.
3. Duttachowdhury D., Cost and Management Audit, New Central Book Agency, Delhi.



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**BCMh - 405**  
**B.Com.(Honours)**  
**SEMESTER - IV**  
**Paper -V**  
**Specialized Accounting**

MM. 80

**Objective**

The objective of this paper is to help student understand the conceptual frame work of specialized accounting.

**Course Inputs**

**Unit - I**

Financial statement - Meaning, Objectives, concepts & limitations.  
Analysis of financial statement.

**Unit - II**

Accounting of General insurance company including fire, marine and accidental insurance, Responsibility account.

**Unit - III**

Double Accounts system - Including Railway Company, Electricity Supply Company & Water Supply Company.  
Disposal of profit.

**Unit - IV**

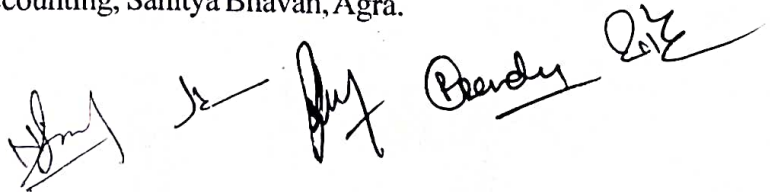
Voyage accounts, inflation accounting, Human resource accounting, Investment Accounting.

**Unit - V**

Accounts of Banking Companies, Royalty Accounts.

**SUGGESTED READINGS :**

1. Maheshwari, S.N: Advanced Accountancy - Vol.II, Vikas Publishing House, New Delhi.
2. Monga, J.R: Advanced Financial Accounting, Mayoor, Paperbacks, Noida
3. Narayanaswamy, R: Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi
4. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
5. Shukla, M.C. and T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.
6. Shukla S. M., Advanced Accounting, Sahitya Bhavan, Agra.



CBCS  
DSE-01- (A)  
BUSINESS ORGANIZATION

(21)

MM. -80

**OBJECTIVE**

The objective of this paper is to help students understand the conceptual frame work of Business Organization.

**COURSE INPUTS**

**UNIT-I —**

(a) Business system and its structure as part of economic system. (b) Business-concept, objectives and functions social responsibility of business. (c) Promotion of a new business. (d) Location-theories of location (an overview) Government policy on industrial location.

**UNIT -II —**

(a) Forms of private ownership and organization: Sole proprietorship, partnership, Company, co-operative form of business organization. Choice of a suitable form of organization.  
(b) Combinations —form, types. Merits, demerits.  
(c) Nature of production planning, Plant layout.

UNIT-III- The Marketing Concept: The concept of marketing Mix. Pricing- objectives and policies, Advertising- objectives, functions and need.

UNIT —IV- Finance Function- Objective and scope. Over and under capitalization. Estimation of long term And working; capital needs, sources and their evaluation.

UNIT- V - Organisational Behaviour- Organisational behaviour concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective, Attitudes; Perception, Learning, Personality, Transactional analysis.

**SUGGESTED READINGS :**

1. Jagdish Prakash, Business Organisation and Management, Lok Bharti, Allahabad.
2. Kothari Milind, Business Organisation, Ramesh Book Depot, Jaipur.
3. Sharma R. K. & Gupta, Business Organisation, Kalyani Publication, New Delhi.
4. Agrawal R. C., Business Organisation, SBPD Publishing House, Agra



CBCS  
DSE -01 (B)  
Marketing Mamanagement

**OBJECTIVE**

The objective of this paper is to help students understand the conceptual frame work of marketing and its applications.

**COURSE INPUTS**

**UNIT-I** — Introduction: Nature and scope of marketing, Importance of marketing as a business function, And the economy, marketing concepts: traditional and modern, selling v/ s marketing, marketing mix, marketing environment.

**UNIT -II** — Consumers behavior and market segmentation: Nature, scope, and significance of consumer Behavior, market segmentation concept and importance. Bases for market segmentations.

**UNIT-III-** Product: concept of product, consumer, and industrial goods, product planning and Development, packaging role and functions, brand name and trademark. After sales service, Product life cycle concept, Price: importance of price in the marketing mix, factors affecting Price of product/service, discount and rebate.

**UNIT —IV-** Distribution channels and physical distribution, distribution channels concept and role, type of distribution channel. Factors affecting choice of distribution channel, retailer and wholesaler, physical distribution of goods transportation, warehousing, inventory control, order processing.

**UNIT- V-** Promotion, methods of promotion, optimum promotion mix, advertising media-their relative Merits and limitations, characteristics of an effective advertisement, personal selling, selling as a carrier, classification of successful sales person, functions of sales man.

**CBCS**

**SUGGESTED READINGS :**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
4. Lamb Charies W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; SouthWestern-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Inwin, Homewood Illinois.
6. Agrawal R. C., Marketing Management, SBPD Publishing House, Agra.

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