

(Academy of Management, Professional Education & Research)

An Autonomous Institution Established in 1996

NAAC (UGC) Accredited WITH GRADE "A"

F-Sector, H.I.G., Ravi Shankar Shukla Nagar Main Road, Indore (M.P.) - 452011

2022-23

Scheme of Examination (Revised under NEP - As per Ordinance 14-A)



CBCS System

Scheme of Examination

&
Syllabus

For

Bachelor of Commerce

(B.Com.)

Part I – Semester I & II

SESSION 2022-23

CHRISTIAN EMINENT COLLEGE, INDORE

ACADEMY OF MANAGEMENT, PROFESSIONAL EDUCATION & RESEARCH

An Autonomous Institution Established in 1996 AFFILIATED TO DEVI AHILYA VISHWAVIDYALAYA, INDORE

F-SECTOR, R.S.S. NAGAR, H.I.G. MAIN ROAD, INDORE



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# Scheme of Examination (Revised under NEP - As per Ordinance 14-A) B.Com. Part I – Semester I

COURSE TYPE	COURSE NAME	COURSE CODE	COURSE TITLE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
MAJOR	BCM -	- T 101					
	Commerce	BCM - T 101	Financial Accounting	06	90	04	04
MINOR	BCM -	- T 102					
	Commerce	BCM – T 102	Business Organization and Communication-I	06	90	04	04
GENRIC	BCM -	T/P 103					
ELECTIVE ANY ONE	Commerce	NPGE-T102	Banking Institutions of India-I	04	60	04	04
	Commerce	NPGE-T103	Business Economics-I	04	60	04	04
	Commerce	NPGE-T105	Business Organization and Management -I	04	60	04	04
	Computer Application	NPGE-T107	Computer Fundamental-	03	45	03	04
		NPGE-P107	Practical on Computer FundI	01	30	02	04
ABILITY	BCM -	– T 105					
ENHANCEMENT		NPAE-T101	Hindi Language – Bhasha aur Snaskrati	02	30	02	04
		NPAE-T102	Environmental Education	02	30	02	04
		TOTAL		20			



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# Scheme of Examination (Revised under NEP - As per Ordinance 14-A) B.Com. Part I – Semester I

Course Name	Course Code			Max. Marks	3	Min. Marks					
		Theory Ex	camination	Practical E	xamination	TOTAL	Theory Exam.		ry Exam. Practical Ma		
		External	Internal	External	Internal	MARKS	External	Internal	External	Internal	
MAJOR COURSES (ANY	ONE) TYPE 1 - CR	EDIT 06 (06-	<b>+00)</b>	•						•	
Commerce	BCM - T101	60	40	-	-		21	14	-	-	
MINOR COURSES (ANY	ONE) TYPE 1 - CR	EDIT 06 (06-	<del>-00)</del>								
Commerce	BCM - T102	60	40	-	-		21	14	-	-	
GENRIC ELECTIVE COU	RSES (ANY ONE) T	YPE 1 - CREI	OIT 04 (04+00	))							
Commerce	NPGE-T102	60	40	-	-		21	14	-	-	
Commerce	NPGE-T103	60	40	-	-						
Commerce	NPGE-T105	60	40	-	-						
GENRIC ELECTIVE COU	RSES (ANY ONE) T	YPE 2 - CREE	OIT 04 (03+01	.)							
Computer Application	NPGE-T107	60	40	-	-		21	14	-	-	
Practical on CA	NPGE-P107	-	-	100	-		-	-	35	-	
ABILITY ENHANCEMEN	T - CREDIT 04 (04	+00)		JI.	l .	l .		l .	l .	I.	
Hindi Language – Bhasha aur Snaskrati	NPAE-T110	30	20	-	-		11	7	-	-	
Environmental Education	NPAE-T111	30	20	-	-		11	7	-	-	
TYPE 1 - 03 Theory					1	<u> </u>	1	1		ı	
TOTAL MARKS		4	00		-		20	00		-	
TYPE 2 - 02 Theory + 0	1 Theory + Praction	al									
TOTAL MARKS		5	00		-		25	50		-	



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# Scheme of Examination (Revised under NEP - As per Ordinance 14-A) B.Com. Part I – Semester II

COURSE TYPE	COURSE NAME	COURSE CODE	COURSE TITLE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
MAJOR	BCM -	- T 201					
	Commerce	BCM – T 201	Business Regulatory Framework	06	90	04	04
MINOR	BCM -	- T 202					
	Commerce	BCM – T 202	Business Organization and Communication-II	06	90	04	04
GENRIC	BCM -	T/P 203					
ELECTIVE ANY ONE	Commerce	NPGE-T202	Banking Institutions of India-II	04	60	04	04
	Commerce	NPGE-T203	Business Economics-II	04	60	04	04
	Commerce	NPGE-T205	Business Organization and Management -II	04	60	04	04
	Computer Application	NPGE-T207	Computer Fundamental- II	03	45	03	04
		NPGE-P207	Practical on Computer FundII	01	30	02	04
ABILITY	всм -	- T 205					
ENHANCEMENT		NPAE-T201	English Language and Indian Culture	02	30	02	04
		NPAE-T202	Yoga and Meditation	02	30	02	04
		TOTAL	1	20			



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# Scheme of Examination (Revised under NEP - As per Ordinance 14-A) B.Com. Part I – Semester II

Course Name	Course Code			Max. Marks	1			Min. N	Marks	
		Theory Ex	camination	Practical E	xamination	TOTAL	Theory	Exam.	Practica	l Marks
		External	Internal	External	Internal	MARKS	External	Internal	External	Interna I
MAJOR COURSES (ANY	ONE) TYPE 1 - CR	EDIT 06 (06+	+00)			•				
Commerce	BCM – T201	60	40	-	-		21	14	-	-
MINOR COURSES (ANY	ONE) TYPE 1 - CR	EDIT 06 (06+	<del>-00</del> )			•				
Commerce	BCM - T202	60	40	-	-		21	14	-	-
GENRIC ELECTIVE COU	RSES (ANY ONE) T	YPE 1 - CREI	OIT 04 (04+00	<mark>))</mark>						
Commerce	NPGE-T202	60	40	-	-		21	14	-	-
Commerce	NPGE-T203	60	40	-						
Commerce	NPGE-T205	60	40	-	-					
GENRIC ELECTIVE COU	RSES (ANY ONE) T	YPE 2 - CREI	OIT 04 (03+01	1)						
Computer Application	NPGE-T207	60	40	-	-		21	14	-	-
Practical on CA	NPGE-P207	-	-	100	-		-	-	35	-
ABILITY ENHANCEMEN	T - CREDIT 04 (04	<del>-</del> 00)				•				
English Language and Indian Culture	NPAE-T201	30	20	-	-		11	7	-	-
Yoga and Meditation	NPAE-T202	30	20	-	-		11	7	-	-
TYPE 1 - 03 Theory						•				
TOTAL MARKS		4	00		-		20	00	-	
TYPE 2 - 02 Theory + 0	1 Theory + Practic	al								
TOTAL MARKS		5	00		-		25	50	-	



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## Syllabus B.Com. Part I– Semester I

#### **BCM-T101-FINANCIAL ACCOUNTING**

**MAX. MARKS:60+40** 

No. of Lectures per week: 06 Hour

MIN. PASS MARKS: 21+14

**Total Lectures: 90** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

After Successful Completion of this course, the student will be able to:

- Acquire conceptual knowledge of basics of accounting.
- Identify events that need to be recorded in the accounting records.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Describe the role of accounting information and its limitations.
- Equip with the knowledge of accounting process and preparation off in a accounts of sole trader.
- Identify and analyze the reasons for the difference between cash book and pass book balances
- Recognize circumstances providing for increased exposure to errors and frauds.

Unit-I <u>18 Lectures</u>

**Accounts:** Indian History, Definition, Objectives, Basic Concepts and Principles of Double Entry System. Journal Entry, Ledger, Subsidiary Books, Trial Balance. Introduction of Indian accounting Standard, Final Accounts.

Unit-II 16 Lectures

Accounting for Depreciation (According to Accounting Standard-6) Branch Accounts

Unit-III 18 Lectures

Royalty Accounts, Departmental Accounts. , Accounting of Non Profit Organization, Investment Account, Consignment Accounts

Unit-IV <u>18 Lectures</u>

Partnership Accounts: Dissolution of Partnership (with Insolvency), amalgamation of Partnership Firms, Conversion of Partnership firm in to Joint stock Company.

Unit-V <u>20 Lectures</u>

Computerized Accounts by using any popular accounting software, creating a company, configure and features setting, creating accounting ledgers and groups, creating stock items and groups, vouchers entry (with maintenance of vouchers), generating report- cash book, ledger accounts, trial balance, profit and loss account and balance sheet.

#### **Learning Outcomes**

- 1. Dr. R.K.sharma/ Dr. R.S. Popali, Financial Accounting, Kitab Mahal Pub, Agra
- 2. Anil, Rajesh & Mariya Financial Accounting, Himalaya Publication, Nagpur
- 3. Shukla & Grewal, Financial Accounting, S.Chand & Sons, New Delhi
- 4. Maheshwari S.N., an Introduction to Accountancy, Vikas Publication, New Delhi
- 5. Agrawal Dr. Mahesh Financial Accounting, Ramprasad and Sons, Bhopal
- 6. S.M.Shukla, financial Accounting, Sahitya Bhawan Agra
- 7. Gupta R.L. and Radhayswamy M, Advance Accounting, S Chand & Sons, New delhi
- 8. Dr. Ramesh Mangal, Financial Accounting, Satish Printers and Publishers, Indore
- 9. Books published by Madhya Pradesh Hindi granth Academy



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## Syllabus B.Com. Part I– Semester I

#### **BCM-T102 - BUSINESS ORGATION AND COMMUNICATION-I**

MAX. MARKS:60+40

No. of Lectures per week: 06 Hour

Total Lectures: 90

MIN. PASS MARKS: 21+14

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### Course Learning outcomes (CLO):

After Completion, of this course, it is expected that the students, shall understand the basics of the business and will able to imbibe how any business can be organized successfully. The chapters related communication shall be able to elucidate how communication plays an important role in modern business scenario.

Unit-I 16 Lectures

#### INTRODUCTION:

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.

Unit-II <u>18 Lectures</u>

FORMS OF BUSINESS ORGANIZATION: Business Organization – Classification – Factors influencing the choice of suitable Form of Organization – Sole Proprietorship.

Unit-III <u>18 Lectures</u>

Partnership- Meaning, Definition- Characteristics – Advantages and Disadvantages of partnership. Partnership deed-Content. Registration of Partnership- Advantages of Registration, Effects of non- registration, Different types of partner. LLP- Introduction.

Unit-IV <u>18 Lectures</u>

ORGANIZATION OF COMPANIES: Concepts, Meaning, Formation, Kinds of Company, promotion of a Company, characteristics and significance of Private Company and Public Company, One Person Company.

Unit-V <u>20 Lectures</u>

Co-Operative Organization – Meaning, Functions and Limitations of Co-operative Societies. Kinds of Co-operative Society. Advantages and Disadvantages of Co-operative society. Multinational Companies (MNC's) and the Challenges for their organization in India.

#### **BOOKS:**

- 1. T.N. Chhabra, Himalaya Publishing house, New Delhi
- 2. K. K. Sinha, V K Global publication, Faridabad
- 3. Dr. Ramesh Mangal, Universal publication, Agra



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**Total Lectures: 60** 

## Syllabus B.Com. Part I– Semester I

## BCM – T 103 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T103 -BUSINESS ECONOMICS=I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 Hour

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Course Learning Objective: Upon success completion of the course a student will be able to

- 1. Understand how households (Demand) and business (Supply) interact in various market structures to determine price and quantity of a good produced.
- 2. Understand the links between household behaviour and the economic models of demand.
- 3. Represents demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve..
- 4. Understand the links between production costs and the economic models of supply.
- 5. Understand the concept of pricing.
- 6. Analyze operations of markets under varying competitive conditions.

<u>Unit-I</u> <u>12 Lectures</u>

Historical background of economics in India with special reference to Kautilya: Definition of Economics, Concept of Micro and Macro Economics, Method of Economic study, Economic Law and their nature, Significance of Economics, Basic problems of Economics.

Unit-II 14 Lectures

Elasticity of Demand, Concept and measurement of Elasticity of Demand, Price, Income and cross elasticity, Average Revenue, Marginal Revenue and Elasticity of Demand, Determination of Elasticity of Demand, importance of Elasticity of Demand.

Unit-III 12 Lectures

Factors of Production – Land, Labour, Division of Labour, efficiency of Labour, Capital, Organization and Enterprises.

<u>Unit-IV</u> <u>12 Lectures</u>

The Scale of Production, Production Function, Law of Returns, Returns of scale, Equal product curve analysis,

<u>Unit-V</u> <u>10 Lectures</u>

Theory of cost and concept of revenue. Theories of Population.

#### **Learning Recourses:**

- 1. M P Hindi granth Academy
- 2. Kannedy John Fundamentals of Business Economics Himalaya Publication. Nagpur
- 3. Singh Dr. S K Business Economics Sahitya Bhawan Publication Agra
- 4. Bhaliya H L Micro Economics Modern Publication New Dehli
- 5. Sinha Dr. V C & dr. Pushpa Business Economics SBPD Publication. Agra
- 6. Mishra J P Sahitya Bhawan Publication agra



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## Syllabus B.Com. Part I– Semester I

## BCM – T 103 (NEGE) – GENERIC ELECTIVE - ANY ONE (GE) – NEGE-T107- COMPUTER FUNDAMENTALS -I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 03 Hour

**Total Lectures:45** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

On the completion of this course student will be able —

- To understand the fundamentals of computer
- To use computer in his daily life as well as can do assigned official work with ease.
- Troubleshoot, issues related to working with computer and internet

To communicate through internet as well as can use IT for day-to-day work

<u>Unit-l</u> <u>10 Lectures</u>

**Knowing computer**: What is Computer, Basic Applications of Computer; Components of Computer System, Modern Central Processing Unit (CPU), Video Display Unit, Keyboard and Mouse, Optical Storage Devices, Basics of Hard Drive, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of Information Electronics and Communication Technology; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Unit-II 10 Lectures

**Computer software & its types:** System software, Application software. Types of operating systems, Role of operating system, Utility programs, Packages, Communication software, commonly used application software, Assembler, Compiler and Interpreter

Operating Computer using GUI Based Operating System: What is an Operating System, Function of operating system, Basics of Popular Operating Systems; The User Interface, Basics of 0.5 Setup; Common utilities.

Unit-III 08 Lectures

MS Windows Operating System: Definition and functions, basic components of Windows. Icons. Desktop, Taskbar, Notification Area. Files and folders, Start menu operations, my computer, network neighborhood, recycle-bin, windows explorer, creating copying, moving and deleting files, setting wall paper, changing the mouse pointer, paint, notepad, Setting date and time, screen saver, and appearance.

Unit-IV 09 Lectures

#### **MS Windows Operating System:**

Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Using Windows accessories.

**MS Word:** Introduction, Windows 2007 Interface, Customizing to Word Application, Document Views, Creating & Editing Document. Selecting, Deleting, Replacing Text, Copying text to another file.



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## Syllabus

B.Com. Part I—Semester I

BCM – T 103 (NEGE) – GENERIC ELECTIVE - ANY ONE ( GE) – NEGE-T107- COMPUTER FUNDAMENTALS -I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 03 Hour

**Total Lectures:45** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-V 08 Lectures

**MS Word**: Insert text, Formatting text and paragraph, Using the Font, Dialog Box, Paragraph Formatting using Bullets and Numbering in paragraphs, Checking Spelling, Line spacing, Margins, Space before and after paragraph. Basic Formatting in MS Word 2007, Advanced Formatting, Navigating through a Word Document, Performing a Mail Merge, A Quick Look at Macros, Printing Documents, Print Preview

#### **Suggested Readings:**

#### Suggested Digital Platforms, Weblinks

- 1. <a href="https://edu.gcfglobal.org/en/computerbasics/">https://edu.gcfglobal.org/en/computerbasics/</a>
- 2. <a href="https://edu.gcfglobal.org/en/subjects/office/">https://edu.gcfglobal.org/en/subjects/office/</a>
- 3. <a href="https://vikaspedia.in/education/digital-litercy/it-literacy-courses-inassociating-with-msup/computer-fundamentals">https://vikaspedia.in/education/digital-litercy/it-literacy-courses-inassociating-with-msup/computer-fundamentals</a>
- 4. https://onlinecourses.swayam2.ac.in/nou20 cs03/
- 5. https://wvvw.tutorialspoint.com/computerfundamentals/index.htm
- 6. <a href="https://ecomputemotes.com/e-commerce/electronic-commerce/defineelectronic-payment-system-its-requirements-and-payment-methods">https://ecomputemotes.com/e-commerce/electronic-commerce/defineelectronic-payment-system-its-requirements-and-payment-methods</a>
- 7. https://edu.gcfglobal.org/en/topics/googleapps/
- 8. https://onlinecourses.swayam2.ac.in/cec19 cs06/preview
- 9. <a href="https://nptel.ac.in/courses/106/106/106106092/">https://nptel.ac.in/courses/106/106/106106092/</a>
- 10. <a href="https://vikaspedia.in/education/digitakitercy/it-literacy-">https://vikaspedia.in/education/digitakitercy/it-literacy-</a> courses-inassociating-with-msup/computer fundamentals
- 11. https://nptel.ac.in/courses/106/103/106103068/

#### **Suggested Readings:**

- Introduction to Computers: C. Xavier, New Age International.
- Computer Fundamentals: Concepts, Systems & Applications: Preeti Sinha, Pradeep K., Sinha, BPB Publications
- Fundamentals of Information technology: Alexis Leon & Mathews Leon, Vikas Publishing House, NewDelhi.
- Microsoft Office 2019 For Dummies : Wallace Wang, Wiley



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## Syllabus B.Com. Part I– Semester I

## BCM – P 103 (NEGE) – GENERIC ELECTIVE - ANY ONE (GE) – NEGE-T107-PRACTICAL ON COMPUTER FUNDAMENTALS -I

MAX. MARKS: 60+40 MIN. PASS MARKS:21+14 No. of Laboratory per Week: 02 Hours Total Lectures: 30

- 1. How to create a new folder, delete and rename.
- 2. To show how to resize the window (minimize &maximize).
- 3. Show or say different components of file explorer
- 4. Explain different keyboard shortcut keys
- 5. Key to permanent delete the file without sending it to the recycle bin.
- 6. What will be the shortcut key in windows to perform cut operation?
- 7. To move folder one location to another location.
- 8. To add printer and scanner.
- 9. To set clock timing.
- 10. To configure keyboard and mouse setting.
- 11. To set wallpaper and screen resolution.
- 12. To create a word document.
- 13. To save and open the word document.
- 14. To print a document.
- 15. To page set up setting.
- 16. To write a step to insert a picture.
- 17. To write a step to insert a table.
- 18. To write a step to insert a header and footer.
- 19. To write a steps for Mail merge.
- 20. Write the procedure of macro.



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## Syllabus

B.Com. Part I—Semester I

# BCM - T105 (NPAE) - ABILITY ENHANCEMENT - NPAE- T101 - HINDI AND SANSKRITI

भाषा और संस्कृति

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### कोर्स अधिगम उपलब्धि ( लर्निग आउटकम)(CLO):

- 1. उत्कृष्ट साहित्यिक पाठो के अध्ययन से रूचि का विकास करना ।
- 2. सांस्कृतिक चेतना और राष्ट्रीय भावना का विकास करना।
- 3. भाषा-ज्ञान।
- 4. सामान्य शब्दावली और विशेष शब्दावली के अध्ययन द्वारा भाषा एवं संस्कृति बोध का विकास करना
- 5. विशिष्ट शब्दावली (बीज शब्द / की वर्ड)से परिचित करवाते हुए बोध के स्तर का विकसित करना।
- 6. प्रतियोगी परीक्षाओं हेंत् तैयार करना।

<u>Unit-I</u> <u>06 Lectures</u>

#### हिन्दी भाषा

- 1. मैथिलीशरण गुप्त परिचय पाठः मातृभूमि(कविता)
- 2. प्रेमचन्द परिचय पाठःशतरंज के खिलाडी (कहानी)
- 3. पर्यायवाची शब्द विलोम भाब्दः अनेक शब्द के लिए एक शब्द ( हिन्दीव्याकरण)

Unit-II 06 Lectures

- 1 व्यग्य शरद जोशी—जीप पर सवार इल्लियाँ
- 2 वैचारिक-भारतीय भाषाओं में राम
- 3 संधि और उसके प्रकार (हिन्दीव्याकरण)

Unit-III 06 Lectures

#### हिन्दी भाषा

- 1. आचार्य रामचन्द्र शुक्ल परिचय पाठः उत्साह (भावमूलक निबन्ध)
- 2. रामधारी सिंह दिनकर परिचय पाठःभारत एक है (संस्कृत)
- 3. समास और उसके प्रकार (हिन्दीव्याकरण)

Unit-IV 06 Lectures

#### हिन्दी भाषा

- 1. आदिशंकराचार्य— जीवन व दर्शन
- 2. बीज शब्द-धर्म अद्वैत भाषा,अवधारणा उदारीकरण ।
- 4. अफसर (निबंध) शरद जोशी

Unit-V 06 Lectures

- 1 आचरण की सभ्यता (निबंध) सरदार पूरनसिंह
- 2 नैतिक मूल्य -परिचयं और वर्णीकरण (आलेख)
- 3 अन्तर्ज्ञान एवं नैतिक जीवन



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## Syllabus

B.Com. Part I—Semester I

## BCM - T105 (NPAE) – ABILITY ENHANCEMENT NPAE- T101 – HINDI AND SANSKRITI

भाषा और संस्कृति

MAX. MARKS:60+40

MIN. PASS MARKS:

No. of Lectures per Week: 2 Hours

**Total Lectures: 30** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

सारबिन्दु (की वर्ड)ः

सर्च करे

मैथिलीशरणगुप्त : मैथिलीशरणगुप्त की कविता मातृभूमि

प्रेमचंद : प्रेमचंद शंतरज के खिलाडी

रामधारी सिंह दिनकर : भारत एक है रामधारी सिंह दिनकर

आचार्य रामचन्द शुक : उत्साह निबन्ध रामचन्द शुक्ल

ज्ञान चतुर्वेदी : सूर्यग्रहण और चूहे व्यंग्य

स्वामी विवेकानन्द : शिकागो व्याख्यान

धर्म क्या है मिथक का अर्थ भाषा विकास भाषा परिभाषा

अवधारणा का अर्थ एवं परिभाषा

उदारीकरण की विशेषता

पयार्यवाची शब्द विलोम शब्द

अनेक शब्द के लिए एक शब्द

सन्धि

#### **BOOKS:**

पाठ्य पुस्तके सन्दर्भ पुस्तकें,अन्य संसाधन

- 1 प्रेमचन्द-मानसरोवर खण्ड
- 2 आचार्य रामचन्द्र शुक्ल चितामणि भाग 1
- 3 डॉ वासुदेव नन्दन प्रसाद : आधुनिक हिन्दी व्याकरण और रचना, भारती भवन ,ठाकुर बाडी रोड पटना बिहार
- 4 डॉ राजेश्वर चतुर्वेदी, हिन्दी व्याकरण-उपकार प्रकाशन आगरा उ.प्र.
- 5 ज्ञान चतुवेदीः इक्यावन व्यंग्य रचनाएं
- 6 हिन्दी ज्ञान कोश
- 7 इन्टर नेट सामग्री–टैग में उल्लेखित



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## Syllabus B.Com. Part I– Semester I

#### BCM - T105 (NPAE) – ABILITY ENHANCEMENT NPAE- T102 – ENVIRONMENTAL EDUCATION

MAX. MARKS: 30+20 MIN. PASS MARKS:11+7

No. of Lectures per Week: 02 Hours

**Total Lectures:30** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning Outcomes (CLO):**

- 1. To understand the various aspects of life forms, ecological processes, and the impacts on them by the human during Anthropogenic era.
- 2. To build capabilities to identify relevant environmental issues, analyze the various underlying causes, evaluate the practices and policies, and develop framework to make inform decisions.
- 3. To develop empathy for all life forms, awareness, and responsibility towards environmental protection and nature preservation.
- 4. To develop the critical thinking for shaping strategies such as; scientific, social, economic, administrative & legal, environmental protection, conservation of biodiversity, environmental equity and sustainable development.

<u>Unit-I</u> <u>06 Lectures</u>

#### **Environment and its Components**

- Multidisciplinary nature, Scope and Importance of Environment
- Components of environment: Atmosphere, hydrosphere, Lithosphere. And Biosphere.

**Keywords: Environment** 

<u>Unit-II</u> <u>06 Lectures</u>

#### **Natural Resources**

- Brief account of natural Resources and associated problems: Land Resources, Water Resource, Energy Resource
- Concept of Sustainability and Sustainable Development

Keywords: Forest, Mineral, Food, Land, Water, Energy, Sustainable Development

Unit-III 06 Lectures

#### Biome, Ecosystem and Biodiversity:

- Major Biomes: Tropical, Temperate, Forest, Grassland, Desert, Tundra, Wetland, Estuarine and Marine
- Ecosystem: Structure function and types their Preservation& Restoration
- Biodiversity and its conservation practices.

#### Keywords: Biome, Ecosystem, Biodiversity

<u>Unit-IV</u> 06 <u>Lectures</u>

#### **Environmental Pollution:**

- Pollution: Types, Control measures, Management and associated problems.
- Environmental Law and Legislation: Protection and conservation Acts.
- International Agreement & Program.



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## Syllabus B.Com. Part I– Semester I

BCM - T105 (NPAE) – ABILITY ENHANCEMENT NPAE- T102 – ENVIRONMENTAL EDUCATION

MAX. MARKS: 30+20 MIN. PASS MARKS:11+7

No. of Lectures per Week: 02 Hours Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-V 06 Lectures

#### **Pollution Management and social Issues:**

- Environmental Movements, Communication and public awareness programme.
- National and International organisations related to environment conservation and monitoring.
- Role of information Technology in environment and human health.

Key words: Pollution, Environmental Legislation, Environmental Movement, Environmental programme and organisation.

Suggested Activities: (at least one)

- 1. Visit to an area to document environmental assets: rivers /forest /flora/ fauna
- 2. Visit to a local polluted site Urban/Rural/Industrial/Agricultural
- 3. Study of simple ecosystem

#### **Textbooks, Reference Books, Other Resources**

- 1. Singh; J S., Singh S P. And Gupta, S R; "Ecology; Environment Science and Conservation", S Chand Publishing, New Delhi, (2018)
- 2. Divan, S. And Rosencranz, A, "Environmental Law and Policy in India: Cases, Material & Status" Oxford University Press, India, (20020 2<sup>ND</sup> Edition.
- 3. Odum, E. P., 'Fundamental of Ecology'. Philadelphia Saundres, (1971)
- 4. Bharucha, Erach, "Environmental Studies" University Press India Pvt Ltd. Hyderbad (2014) (Hindi edition also available).
- 5. Kaushik , Anubha, Kaushik, C. P. "Perspective in Environmental Studies" New Age International Publishers, (2018), 6<sup>th</sup> Edition.
- 6. Asthana, D. K.. Asthana Meera, "Atextbook of Environmental Studies" S Chand Publishing New Delhi, (2007)
- 7. National Digital Library(<a href="https://ndl.iitkgp.ac.in/homestudy/science">https://ndl.iitkgp.ac.in/homestudy/science</a>)
- 8. Epg.pathshala (https://epgp.inflibnet.ac.in/home/Download)
- 9. NPTEL(https//nptel.ac.in/course.html)
- 10. Coursera(<a href="https://www.coursera.org/search?query">https://www.coursera.org/search?query</a> = environmental+science&page=1)

#### Suggested equivalent online course-

- i. The health Effects of Climatic Change (edx)
- ii. Climate Change: Financial risks and Opportunities (edx)
- iii. Introduction to Environmental Law and Policy (coursera)
- iv. Women in Environmental biology(coursera)
- v. Our Earth: It's Climate, History, and Processes(coursera)

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**Total Lectures: 90** 

## Syllabus B.Com. Part I– Semester II

#### **BCM-T201-BUSINESS REGULATORY FRAMEWORK**

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 06 per Hour

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Course Learning Out comes; The outcome of this course is to provide the students with practical legal knowledge of general business law issues. To understand the Essential of a Valid Contract. The Laws of the Act, Consideration, and the various Modes of Discharge of Contract to explain the various Laws with Regard to Sale of goods and Performance of a Sale Contract and Remedial Measures to Familiarize the students with the various Laws with regard to consumer Protection in India and the Function of various consumer Forum and to understand the meaning and the various Legislations with regard to the Cyber Laws.

<u>Unit-I</u>	18 Lectures
Historical Framework of Business laws in India, Indian Contract Act 1872- GENERAL LAWS	
<u>Unit-II</u>	20 Lectures
Contact relating to Indemnity and Guarantee.	
<u>Unit-III</u>	16 Lectures
Negotiable Instrument Act 1881- General Introduction, Negotiable Instrument (amendment) Act2002	
<u>Unit-IV</u>	18 Lectures
General Introduction of Consumer Protection Act 1986 and 2018, FEMA	
<u>Unit-V</u>	18 Lectures
Indian Partnership Act 1932- General Introduction , Limited Liability Partnership Act 2008	

#### **BOOKS:**

- 1. Kapoor N D S Chand
- 2. Sharma S P L K International Publication House
- 3. Agrawal R C SBPD
- 4. Gupta Dr O P SBPD
- 5. G K Varshneya Sahitya Bhawan Publication
- 6. Shukla Dr S M Sahitya Bhawan Publication

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## Syllabus B.Com. Part I– Semester II

#### **BCM-T202-BUSINESS ORGATION AND COMMUNICATION-II**

MAX. MARKS:60+40

MIN. PASS MARKS: 21+14

No. of Lectures per week: 06 per Hour

**Total Lectures: 90** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### Course Learning outcomes (CLO):

After Completion, of this course, it is expected that the students, shall understand the basics of the business and will able to imbibe how any business can be organized successfully. The chapters related communication shall be able to elucidate how communication plays an important role in modern business scenario.

Unit-I 16 Lectures

#### **COMMUNICATION:**

Introduction, Meaning, Definition, Nature, Importance, Scope, Functions, Features, Elements and Objectives of Communication

Unit-II 18 Lectures

Process of Communication- Elements of Communication process., Communication Theory and Models, Information theory, Interaction Theory, Transaction Theory Feedback and Importance of Feedback in Communication.,

Unit-III <u>18 Lectures</u>

Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizationsl Barriers.

Unit-IV <u>18 Lectures</u>

Written Communication. Writing techniques and Guidelines, letter writing – Basic Principles, purpose, , Types of Business letters, Report writing, types of reports, Drafting of report, Types of Communication- Verbal Communication and Oral Communication,

Unit-V <u>20 Lectures</u>

Speeches for different occasions, Guidelines for effective listening, job interviews, Type of information., Modern forms of Communication. E-mail, Video Conferencing, International Communication for Global Business. Information Technology: Forms of technology, uses in modern communication system. Role of Social Media in Modern business.

#### **BOOKS:**

- 1. T.N. Chhabra, Himalaya Publishing house, New Delhi
- 2. K. K. Sinha, V K Global publication, Faridabad
- 3. Dr. Ramesh Mangal, Universal publication, Agra



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**Total Lectures: 60** 

## Syllabus B.Com. Part I– Semester II

## BCM – T 203 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T203 -BUSINESS ECONOMICS=II

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 per Hour

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Course Learning Objective: Upon success completion of the course a student will be able to

- 1. Understand how households (Demand) and business (Supply) interact in various market structures to determine price and quantity of a good produced.
- 2. Understand the links between household behaviour and the economic models of demand.
- 3. Represents demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve..
- 4. Understand the links between production costs and the economic models of supply.
- 5. Understand the concept of pricing.
- 6. Analyze operations of markets under varying competitive conditions.

Unit-I 12 Lectures

Market and their classification, Price determination under perfect competition and Equilibrium of the firm,

Unit-II 14 Lectures

Monopoly – price and output determination and Monopoly control, price determination under Monopoly. Imperfect and Monopolistic competition price determination.

Unit-III 10 Lectures

Rent – Concept, Types of Rent, Recordian and modern theory of Rent, Quasi Rent.

Unit-IV <u>14 Lectures</u>

Wages- Concept and Types of Wages,, Nominal and Real wages, Theories of wages, Subsistance Theory of Wages, Wage-Fund Theory of wages, Marginal productivity Theory of Wages, Modern Theory of Wages.

Unit-V <u>10 Lectures</u>

Profit -Nature Concept and Theories of Profit, Interest- Concept, Types of Interest, Theories of Interest.

#### **Learning Recourses:**

- 1. M P Hindi granth Academy
- 2. Kannedy John Fundamentals of Business Economics Himalaya Publication. Nagpur
- 3. Singh Dr. S K Business Economics Sahitya Bhawan Publication Agra
- 4. Bhaliya H L Micro Economics Modern Publication New Dehli
- 5. Sinha Dr. V C & dr. Pushpa Business Economics SBPD Publication. Agra
- 6. Mishra J P Sahitya Bhawan Publication agra



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## Syllabus

B.Com. Part I-Semester II

## BCM – T 203 (NEGE) – GENERIC ELECTIVE - ANY ONE (GE) – NEGE-T207- COMPUTER FUNDAMENTALS -II

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 03 per Hour

**Total Lectures:45** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

On the completion of this course student will be able —

- To understand the fundamentals of computer
- To use computer in his daily life as well as can do assigned official work with ease.
- Troubleshoot, issues related to working with computer and internet

To communicate through internet as well as can use IT for day-to-day work

<u>Unit-I</u> <u>10 Lectures</u>

**Excel 2007**: Introduction, spreadsheet, Workbook, Worksheet, Cell, Cell range, Formatting in Excel, Different types of graph in Excel, graph and types of graph, Absolute and relative cell addressing, Formula, function, keyboard shortcut.

**MS PowerPoint:** Introduction, Creating a Presentation, run, save and print presentation, insert new slide, view, Insert picture, sound, and movie. Custom animation, custom transition

Unit-II 10 Lectures

Introduction to Internet, WWW and Web Browsers: Basic of Computer networks; LAN, WAN, MAN Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

Unit-III <u>08 Lectures</u>

Web Browsing software's, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes (Internet etiquette).

Unit-IV 09 Lectures

Useful Google tools such as drive, sheet, doc, meet, etc Firewall, Computer Virus and Anti Virus Software, Internet Security & Privacy, Basics of Electronic Data Interchange (EDI)

Unit-V 08 Lectures

Electronic Payment System(EPS), Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Encryption and Decryption, Introduction to Digital Signature and Digital Certificates

#### **Suggested Readings:**

Suggested Digital Platforms, Weblinks

- 1. https://edu.gcfglobal.org/en/computerbasics/
- 2. https://edu.gcfglobal.org/en/subjects/office/
- 3. <a href="https://vikaspedia.in/education/digital-litercy/it-literacy-courses-inassociating-with-msup/computer">https://vikaspedia.in/education/digital-litercy/it-literacy-courses-inassociating-with-msup/computer</a> fundamentals
- 4. <a href="https://onlinecourses.swayam2.ac.in/nou20\_cs03/">https://onlinecourses.swayam2.ac.in/nou20\_cs03/</a>
- 5. <a href="https://wvvw.tutorialspoint.com/computerfundamentals/index.htm">https://wvvw.tutorialspoint.com/computerfundamentals/index.htm</a>
- 6. <a href="https://ecomputemotes.com/e-commerce/electronic-commerce/defineelectronic-payment-system-its-requirements-and-payment-methods">https://ecomputemotes.com/e-commerce/electronic-commerce/defineelectronic-payment-system-its-requirements-and-payment-methods</a>
- 7. https://edu.gcfglobal.org/en/topics/googleapps/
- 8. https://onlinecourses.swayam2.ac.in/cec19 cs06/preview



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**Total Lectures:45** 

## Syllabus B.Com. Part I– Semester II

BCM - T 203 (NEGE) - GENERIC ELECTIVE - ANY ONE (GE) -

NEGE-T207- COMPUTER FUNDAMENTALS -II
MAX. MARKS:60+40
MIN. PASS MARKS: 21+14

9. https://nptel.ac.in/courses/106/106/106106092/

- 10. <a href="https://vikaspedia.in/education/digitakitercy/it-literacy-">https://vikaspedia.in/education/digitakitercy/it-literacy-</a> courses-inassociating-with-msup/computer fundamentals
- 11. <a href="https://nptel.ac.in/courses/106/103/106103068/">https://nptel.ac.in/courses/106/103/106103068/</a>

#### **Suggested Readings:**

No. of Lectures per week: 03 per Hour

- Introduction to Computers: C. Xavier, New Age International.
- Computer Fundamentals: Concepts, Systems & Applications: Preeti Sinha, Pradeep K., Sinha, BPB Publications
- Fundamentals of Information technology: Alexis Leon & Mathews Leon, Vikas Publishing House, NewDelhi.
- Microsoft Office 2019 For Dummies: Wallace Wang, Wiley



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## Syllabus

B.Com. Part I- Semester II

BCM - 203 (NEGE) - GENERIC ELECTIVE - ANY ONE (GE) -**NEGE-P207-PRACTICAL ON COMPUTER FUNDAMENTALS -II** 

MAX. MARKS: 60+40 MIN. PASS MARKS:21+14 **Total Lectures: 30** 

#### No. of Laboratory per Week: 02 Hours

#### A. Using a Spreadsheet Tool

- 1. Design your class Time Table.
- 2. Prepare a Mark Sheet of your class result.
- 3. Prepare a Salary Slip of an employee of an organization.
- 4. Prepare a bar chart & pie chart for analysis of Election Results.
- 5. Prepare a generic Bill of a Super Market.
- 6. Work on the following exercises on a Workbook:
  - a. Copy an existing Sheet
  - b. Rename the old Sheet
  - c. Insert a new Sheet into an existing Workbook
  - d. Delete the renamed Sheet.
- 7. Prepare an Attendance sheet of 10 students for any 6 subjects of your syllabus. Calculate their total attendance, total percentage of attendance of each student & average of attendance.
- 8. Create a worksheet of Students list of any 4 faculties and perform following database functions on it.
  - a. Sort data by Name
  - b. Filter data by Class
  - c. Subtotal of no. of students by Class.

#### B. Using a Presentation Tool

- 1. Design a Presentation of your institute using auto content wizard, design template and blank presentation.
- 2. Design a presentation illustrating insertion of pictures, Word Art and ClipArt.
- 3. Design a presentation, learn how to save it in different formats, copying and opening an existing presentation.
- 4. Design a presentation illustrating insertion of movie, animation and sound.
- 5. Illustrate use of custom animation and slide transition (using different effects).
- 6. Design a presentation using charts and tables of the marks obtained in class.



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## Syllabus B.Com. Part I– Semester II

## BCM – T205 (NPAE) – ABILITY ENHANCEMENT – NPAE-T201-ENGLISH LANGUAGE AND INDIAN CULTURE

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning outcomes (CLO)**

Through this course the students will be able to:

- 1 Prepare for various competitive exams by developing their English language competence.
- 2 Promote their comprehension skills by being exposed to a variety of texts and their interpretations.
- 3 Build and enhance their Vocabulary.
- 4 Develop their Communication Skills by strengthening grammar and usages.
- 5 Inculcate values which make them aware of national heritage and environmental issues, making them responsible citizens.

<u>Unit-I</u> <u>08 Lectures</u>

#### **Reading, Writing and Interpretation Skills:**

- 1. Where The Mind is Without Fear Rabindranath Tagore (Key Word: Patriotism)
- 2. National Education M.K. Gandhi (Key Word: Edification)
- 3. The Axe R.K Narayan (Key Word: Environment)
- 4. The Wonder That Was India-A.L Basham (an excerpt) (Key Word: Indian Mythology)
- 5. Preface to the Mahabharata C. Rajagopalachari (Key Word: Indian Mythology)

Unit-II 06 Lectures

#### **Basic Language Skills:**

Vocabulary Building: Suffix, Prefix, Synonyms, Antonyms, Homophones, Homonyms and One-word substitution

Unit-III <u>05 Lectures</u>

#### **Basic Language Skills**

Basic Grammar: Noun, Pronoun, Adjective, Verb, Adverb, Prepositions, Articles, Time and Tenses

Unit-IV 05 Lectures

#### **Comprehension Skills:**

Unseen Passage followed by multiple choice questions, Dialogue Writing: Definition, How to write a good dialogue, Dialogue writing on Urban and Rural Life, Indoor and Outdoor Games, Print and Electronic Media etc.

Unit-V <u>06 Lectures</u>

#### **Composition:**

Paragraph Writing-All that glitters is not gold, A friend in need is a friend indeed, Where there is will there is way, Work is worship, God help those who help themselves etc.

Application for leave, Scholarship, Duplicate Mark sheet etc.

#### **Textbooks, Reference Books, Other Resources**

- Essential English Grammar Raymond Murphy, Cambridge University Press.
- Practical English Grammar Exercises 1 A.J Thomson & A.V. Martinet, Oxford India.
- Practical English Usage Michael Swan, Oxford
- English Grammar in Use Raymond Murphy, Cambridge University Press.

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## Syllabus

B.Com. Part I-Semester II

## BCM – T205 (NPAE) – ABILITY ENHANCEMENT – NPAE-T202-YOGA AND MEDITATION

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### Course Learning outcomes (CLO):

After studying this course, students will be able to:

Take care of their own physical, mental, emotional, social and spiritual health.

Unit-I 06 Lectures

## Introduction to Yoga and Yogic Practices:

- Yoga: Etymology, definitions, aim, objectives and misconceptions
- · Yoga: Its Origin, history and development
- Rules and regulations to be followed by Yoga Practitioners
- Yoga in Modern Times: Yogic Traditions of Swami Vivekananda, Shri Aurobindo; Maharshi Ramana and Maharshi Dayanand Saraswati

Key words: History and Development of Yoga

Unit-II 06 Lectures

#### Yogic Practices in Life

- Introduction to Yoga Practices
- Shatkarma: Meaning, purpose and their significance in "Yoga Sadhana"
- Introduction to Yogic Loosening practices and Surya Namaskar

**KeyWords**: Shatkarma, Common Yogic Practices.

<u>Unit-III</u> <u>06 Lectures</u>

#### **Breathing Practices and Pranayama**

- Sectional Breathing (Abdominal, Thoracic and Clavicular)
- Yogic Deep Breathing
- Concept of Puraka, Rechaka and Kumbhaka
- Concept of Bandha and Mudra

Key Words: Yogic Deep breathing, Puraka, Bandha, Mudra.

Unit-IV 06 Lectures

#### **Breathing Practices and Pranayama**

- AnulomaViloma/ NadiShodhana
- Shitali
- Bhramari

Key Words: Sectional Breathing, Deep Breathing, Bandha & Mudra, Shitali, Bhramari.



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2022-23

## Syllabus B.Com. Part I– Semester II

## BCM – T205 (NPAE) – ABILITY ENHANCEMENT NPAE-T202-YOGA AND MEDITATION

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

Unit-V <u>06 Lectures</u>

#### **Practices leading to Meditation:**

- Recitation of Pranava Mantra
- Recitation of Hymns, in vocations and prayers
- Anter Maun
- Breath Meditation
- Om Dhyana

Key Words: Pranav Mantra, Antermaun, Breath Meditation, Om Dhyan

#### **Textbooks, Reference Books, Other Resources:**

#### **Suggested Readings:**

- Singh S.P & Yogi Mukesh: Foundationof Yoga, Standard Publication, New Delhi, 2010
- Swami Dhirendra Brahmchari: Yogasana Vijnana, Dhirendra Yoga Publication, New Delhi, 1966
- Saraswati, Swami Satyanand: Asana, Pranayama, Mudra, Bandha (APMB), Yoga Publication Trust, Munger,
   2013
- H.R. Nagendra: Asana, Pranayama, Mudra, Bandha, Swami Vivekananda Yog Prakashan, Bangalore, 2002
- Ishwar Bhardwaj: Saral Yogasana, Satyam Publishing House, New Delhi, 2018
- Shri Rai Singh Chouhan: Mudra Rahasya, Bhartiya Yog Sansthan, New Delhi, 2014
- Dr. Vishwanath Prasad Sanha: Dhyan Yoga, Bhartiya Yog Sansthan, New Delhi, 1987
- Shri Deshraj: Dhyan Sadhana, Dhyan Sadhana, Bhartiya Yog Sansthan, New Delhi, 2015

#### Suggestive digital platforms web links:

1. www.rishikeshnathyogshala.com

#### Suggested equivalent online courses:

- 1. https://shayji.com/hathayoga-course
- 2. <a href="https://theyogainstitute.org">https://theyogainstitute.org</a>



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2022-23

Scheme of Examination (Revised under NEP - As per Ordinance 14-A)



Scheme of Examination

&
Syllabus

For
Bachelor of Commerce
(B.Com.)

Part II – Semester III & IV

SESSION 2022-23

CHRISTIAN EMINENT COLLEGE, INDORE

ACADEMY OF MANAGEMENT, PROFESSIONAL EDUCATION & RESEARCH

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# Scheme of Examination (Revised under NEP - As per Ordinance 14-A) B.Com. Part II – Semester III

COURSE TYPE	COURSE	COURSE CODE	COURSE TITLE	CREDITS	TOTAL	LECTURE	MIN.
NAME		COURSE CODE	COURSE TITLE	CKEDIIS	HOURS	HOURS PER WEEK	GRADE POINT OUT OF 10
MAJOR	BCM ·	– T 301					
	Commerce	BCM - T 301	Corporate Accounting	06	90	04	04
MINOR	BCM ·	– T 302					
	Commerce	BCM - T 302	Business Statistics-I	06	90	04	04
GENRIC	BCM -	T/P 303					
ELECTIVE ANY ONE	Commerce	NPGE-T301	Applied Economics-I	04	60	04	04
	Commerce	NPGE-T302	Corporate Law-I	04	60	04	04
	Commerce	NPGE-T303	Financial Market Operations-I	04	60	04	04
	Commerce	NPGE-T304	Principle of Management -I	04	60	04	04
	Computer	NPGE-T305	Basic Programming In C-I	03	45	03	04
	Application	NPGE-P305	Practical on Basic Programming In C-I	01	30	02	04
VOCATIONAL	BCM ·	– T 304					
COURSE		NPVO-T301	Karyatmak Hindi Avam Naitik Mulya	02	30	02	04
		NPVO-T302A	Financial Services and Insurance-I	02	30	02	04
		NPVO-T302B	Web Designing-I	02	30	02	04
		NPVO-T302C	E- Accounting And Taxation With GST-I	02	30	02	04
		TOTAL		20			



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## Scheme of Examination (Revised under NEP - As per Ordinance 14-A)

#### B.Com. Part II - Semester III

Course Name	Course Code			Max. Mark	(S		Min. Marks				
			eory nation	Practical E	Examination	TOTAL MARKS	Theory Exam.		Practica	l Marks	
		External	Internal	External	Internal		External	Internal	External	Internal	
MAJOR COURSES (ANY O	NE) TYPE 1 - CREE	O+00 (06+0	00)	I			l .	I.	l	I.	
Commerce	BCM - T301	60	40	-	-		21	14	-	-	
MINOR COURSES (ANY O	NE) TYPE 1 - CREE	OH 06 (06+0	00)	•	•			•		•	
Commerce	BCM - T302	60	40	-	-		21	14	-	-	
GENRIC ELECTIVE COURS	ES (ANY ONE) TYP	E 1 - CREDI	T 04 (04+00	)							
Commerce	NPGE-T301	60	40	-	-		21	14	-	-	
Commerce	NPGE-T302	60	40	-	-		21	14	-	-	
Commerce	NPGE-T303	60	40	-	-		21	14	-	-	
Commerce	NPGE-T304	60	40	-	-		21	14	-	-	
GENRIC ELECTIVE COURS	ES (ANY ONE) TYP	E 2 - CREDI	T 04 (03+01	)				•		•	
Computer Application	NPGE-T305	60	40	-	-		21	14	-	-	
Practical on CA	NPGE-P305	-	-	100	-		-	-	35	-	
<b>VOCATIONAL COURSE -</b>	CREDIT 04 (04+00)		•					•		•	
Karyatmak Hindi Avam Naitik Mulya	NPVO-T301	30	20	-	-		11	7	-	-	
Financial Services and Insurance-I	NPVO-T302A	30	20	-	-		11	7	-	-	
Web Designing-I	NPVO-T302B	30	20	-	-		11	7	-	-	
E- Accounting And Taxation With GST-I	NPVO-T302C	30	20	-	-		11	7	-	-	
TYPE 1 - 03 Theory							•		•		
TOTAL MARKS		40	00		-		20	00		-	
TYPE 2 - 02 Theory + 01	Theory + Practical			I			1		ı		
TOTAL MARKS		50	00		-		25	50		-	



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# Scheme of Examination (Revised under NEP - As per Ordinance 14-A) B.Com. Part II – Semester IV

COURSE TYPE	COURSE NAME	COURSE CODE	COURSE TITLE	CREDITS	TOTAL HOURS	LECTURE HOURS PER WEEK	MIN. GRADE POINT OUT OF 10
MAJOR	BCM -	- T 401					
	Commerce	BCM – T 401	Cost Accounting	06	90	04	04
MINOR	BCM -	- T 402					
	Commerce	BCM - T 402	Business Statistics-II	06	90	04	04
GENRIC	ВСМ –	T/P 403					
ELECTIVE	Commerce	NPGE-T401	Applied Economics-II	04	60	04	04
ANY ONE	Commerce	NPGE-T402	Corporate Law-II	04	60	04	04
	Commerce	NPGE-T403	Financial Market Operations-II	04	60	04	04
	Commerce	NPGE-T404	Principle of Management -II	04	60	04	04
	Computer	NPGE-T405	Basic Programming In C-II	03	45	03	04
	Application	NPGE-P405	Practical on Basic Programming In C-II	01	30	02	04
VOCATIONAL	BCM -	- T 404					
COURSE		NPVO-T401	Advance English and Entrepreneurship Practices	02	30	02	04
		NPVO-T402A	Financial Services and Insurance-II	02	30	02	04
		NPVO-T402B	Web Designing-II	02	30	02	04
		NPVO-T402C	E- Accounting And Taxation With GST-II	02	30	02	04
		TOTAL		20			



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## Scheme of Examination (Revised under NEP - As per Ordinance 14-A)

#### B.Com. Part II - Semester IV

Course Name	Course Code			Max. Marks	3			Min. N	/larks	
		Theory E	xamination	Practical E	xamination	TOTAL	Theory	Exam.	Practica	l Marks
		External	Internal	External	Internal	MARKS	External	Internal	External	Interna I
MAJOR COURSES (ANY	ONE) TYPE 1 - CR	EDIT 06 (06	+00)		•					
Commerce	BCM – T401	60	40	-	-		21	14	-	-
MINOR COURSES (ANY	ONE) TYPE 1 - CR	EDIT 06 (06	+00)							
Commerce	BCM - T402	60	40	-	-		21	14	-	-
GENRIC ELECTIVE COU	RSES (ANY ONE) T	YPE 1 - CREI	DIT 04 (04+00	)						
Commerce	NPGE-T401	60	40	-	-		21	14	-	-
Commerce	NPGE-T402	60	40	-	-		21	14	-	-
Commerce	NPGE-T403	60	40	-	-		21	14	-	-
Commerce	NPGE-T404	60	40	-	-		21	14	-	-
GENRIC ELECTIVE COU	RSES (ANY ONE) T	YPE 2 - CREI	DIT 04 (03+01	)		•		•	•	
Computer Application	NPGE-T405	60	40	-	-		21	14	-	-
Practical on CA	NPGE-P405	-	-	100	-		-	-	35	-
VOCATIONAL COURSE	- CREDIT 04 (04+0	0			•					
Advance English	NPVO-T401	30	20	-	-		11	7	-	-
and										
Entrepreneurship										
Practices										
Financial Services	NPVO-T402A	30	20	-	-		11	7	-	-
and Insurance-II										
Web Designing-II	NPVO-T402B	30	20	-	-		11	7	-	-
E- Accounting And	NPVO-T402C	30	20	-	-		11	7	-	-
Taxation With GST-										
II										
TYPE 1 - 03 Theory										
TOTAL MARKS		4	100		-		20	00	-	
TYPE 2 - 02 Theory + 0	1 Theory + Practic	al								
TOTAL MARKS		5	600		-		25	50	-	



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## Syllabus B.Com. Part II– Semester III

**BCM-T301 - CORPORATE ACCOUNTING** 

**MAX. MARKS:60+40** 

MIN. PASS MARKS: 21+14

No. of Lectures per week: 06 Hour

**Total Lectures: 90** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Recognize circumstances providing for increased exposure to errors and frauds.

<u>Unit-I</u> <u>18 Lectures</u>

**Share**: Meaning , types, Issue , forfeiture , Re-issue of shares , Redemption of Preference shares , Corporate social responsibility.

Unit-II 16 Lectures

**Debenture**: Meaning, types, issue and Redemption of Debentures, Profit Loss Account and Balance sheet of the company (in brief),

Unit-III 18 Lectures

Calculation of Profit And Loss Prior And Post Incorporation Liquidation of Company ,Accounting for Liquidation of Companies.

Unit-IV <u>18 Lectures</u>

**Goodwill**: Concept, types, characteristics\ Nature, Valuation of Goodwill, Valuation of shares. Accounting for Merger as per AS 14, Internal Reconstruction of a company as per Indian accounting standard 14.

Unit-V <u>20 Lectures</u>

Meaning of Holding And Subsidiary Company, Preparation of Consolidated Balance Sheet of Holding Company With One Subsidiary Company.

#### **BOOKS:**

- 1. Sharda Gagwar, Himalaya Publishing House, Mumbai
- 2. Mangal Ramesh, Company Accounts, Universal Publication, Agra
- 3. Gupta R.L. Radhaswamy M., Company Accounts, Sultan Chand and Sons, New Delhi
- 4. Maheshwari S.N., Corporate Accounting Vikas Publishing House, New Delhi
- 5. Modi, Oswal and S.K. Khatik, Corporate Accounting in Hindi and English (both) College Book House, Jaipur
- 6. Mehta, Brahmbhatt, Corporate Accounting, Devi Ahilya Prakashan, Indore
- 7. S.M Shukla, Sahitya Bhawan Publications, Agra
- 8. Jain and Narang, Kalyani Publishers, New Delhi



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## Syllabus B.Com. Part II– Semester III

**BCM-T302 - BUSINESS STATISTICS-I** 

**MAX. MARKS:60+40** 

MIN. PASS MARKS: 21+14

No. of Lectures per week: 06 Hour

Total Lectures: 90

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

<u>Unit-I</u> <u>18 Lectures</u>

Statistics: Meaning, Definition, significance, Statistical Investigation, Laws of Statistics, Scope of Statistics, Limitations of Statistics, Frequency Distribution.

Unit-II <u>20 Lectures</u>

Process of data collection, Primary and Secondary Data ,methods of sampling, preparation of questionnaire, classification and tabulation of data ,preparation of statistical series and its types.

Unit-III <u>18 Lectures</u>

Measures of Central Tendencies: Mean, Median, Mode, partition value, Geometric Mean, Harmonic Mean.

<u>Unit-IV</u> <u>20 Lectures</u>

Dispersion and skewness- Range, Lorenz curve, Quartile Deviation, Standard Deviation, Mean Deviation, coefficient of variation, variance.

Unit-V 14 Lectures

diagrammatic and graphical presentations of data

#### **BOOKS:**

- o Fundamentals of Statistics, S.C. Gupta, Himalaya Publishing House
- o Business Statistics, N. D. Vohra, TATA McGraw Hill.
- o D.N. Elhance: Fundamental of Statistics, Kitab Mahal, Allahabad
- o Gupta, S.P.: Business Statistics, Sultan Chand and Sons, New Delhi.
- o Statistical Analysis, Dr P.O Tulsian, S.Chand Publications, Delhi
- o Business Statistics, Dr S.M Shukla and Sahai, Sahitya Bhawan Publications,
- Agra (Hindi and English, both Medium)
- Business Statistics, R.S. Bhardwaj, Excel Books



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## Syllabus

B.Com. Part II- Semester III

BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T301 - APPLIED ECONOMICS-I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 Hour

Total Lectures: 60

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

<u>Unit-l</u> <u>12 Lectures</u>

Historical background of applied economics, concept of applied economics, scope, nature and importance its limitation Difference between Micro and Macroeconomics.

Unit-II <u>14 Lectures</u>

National income -concept, Gross National Product, Net National Product and Gross Domestic Product Net Domestic Product, methods of measurement of National Income and problems related to that.

Unit-III 12 Lectures

Income and consumption relationship -principle of determination of income classical and Keynes's theory solution of short term and long term Consumption function, conjunction function in Indian Economy

Unit-IV <u>12 Lectures</u>

Value of money – Meaning, concept, importance techniques and determinants of Value of Money

Unit-V <u>10 Lectures</u>

Theory of money-Quantity theory of money, theory of Fisher and Cambridge theory of demand and supply of money theory of value of money theory of liquidity of money Keynes's money income theory.

#### **Learning Recourses:**

- 1. T.N. Chhabra, Himalaya Publishing house, New Delhi
- 2. K. K. Sinha, V K Global publication, Faridabad
- 3. Dr. Ramesh Mangal, Universal publication, Agra



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## Syllabus

B.Com. Part II- Semester III

BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T302 - CORPORATE LAW-I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 Hour

Total Lectures: 60

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 12 Lectures

Preliminary to Companies Act 2013

Company -Definition, characteristics, types of company, formation of company promotions incorporation.

<u>Unit-II</u> <u>14 Lectures</u>

Company-Registration, Commencement of business, Memorandum of association, Article of Association and Prospectus.

<u>Unit-III</u> <u>12 Lectures</u>

Management - Board of directors, types of directors ,their qualifications, appointment and removal, powers, duties, liabilities, Director's Meeting

Unit-IV 12 Lectures

Administration-company meetings-types, importance, quorum, voting, resolution and minutes, Reports, Powers of Central Government to call AGM, Chairman's Speech

<u>Unit-V</u> 10 Lectures

Dividend – Types, Declaration and payment of dividend, maintenance and authentication of financial statements, Dividend fund.

#### **Learning Recourses:**

- 1. Business Organization Law, James Kox, Thomas Hazen
- 2. Corporate Law, Stephan Bainbridge.



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## Syllabus

B.Com. Part II- Semester III

BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T303 - FINANCIAL MARKET OPERATIONS-I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 Hour

Total Lectures: 60

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

<u>Unit-I</u> <u>12 Lectures</u>

Historical background and introduction of financial system in India. formal and informal financial sector, Financial System and economic growth. An overview of Indian financial system 1951 to 1990. Financial sector reform after liberalization 1990 to 1991.

Unit-II 14 Lectures

Money market Definition function significance and structure of money market, acceptance house, discount house

**Money Market Instruments** Treasury Bills, Commercial Bills Certificate of Deposit. Commercial Paper Call Money. money market new trends in Indian money market. Role of RBI and commercial bank in Indian money market.

Unit-IV 12 Lectures

**Capital Market** Meaning and components of capital market, Securities market, Cash market, Equity and Debts, Depositories. Overviews, Functions, Types of Institutions.

Unit-V 10 Lectures

**Stock Market F**unctions of stock market, Stock brokers, Margin trading, Forward trading, Primary and Secondary market, NSE, BSE, SENSEX, NIFTY, OTCEI

#### **Learning Recourses:**

- 1. Financial Market Operations, Alok Goyal.
- 2. Sudhindra Bhat, Financial Management Excel Book
- 3. Shurti Naagar Fundamental of Financial Management Parshva Publishers
- 4. Future Scenario of Financial service, R. Gordan & Natrajan, Himalaya Publications.



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## Syllabus

B.Com. Part II- Semester III

BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T304 - PRINCIPLE OF MANAGEMENT -I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 Hour

Total Lectures: 60

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 12 Lectures

Management: Concept /meaning, definition, nature, function, process, scope and importance of management .role of Vedic values and ethics in management, difference between management and administration.

<u>Unit-II</u> <u>14 Lectures</u>

Evaluation of management through early contribution: Taylor and scientific management, Fayol's administrative management, bureaucracy human relation, and modern approach, managerial ethics

Unit-III 12 Lectures

Planning -meaning nature scope objective functions and significance of planning element and estate of planning strategies and policies. Process and barriers to effective planning

Unit-IV 12 Lectures

ORGANIZING—Meaning, definition ,types ,scope, principle line and staff relationship authority delegations and decentralization ,effective organization ,Organizational structure.

Decision-Meaning, definition, types, scope, principles of decision making.

Unit-V 10 Lectures

Staffing-Nature and scope of staffing ,manpower planning, selection and training, delegation of authority, performance appraisal

#### **Learning Recourses:**

- 1. Dr. R.L. Nolakha Principles of Management. Ramesh Book Depot
- 2. T N Chhabra- Principle and Practice of Management, Dhanpat Rai & Co.
- 3. Shukla, Understanding Organization
- 4. डॉ. सुधा.जी प्रबंध अवधारणा व संगठनात्मक व्यवहार
- 5. जैन पी.सी. संगठनात्मक व्यवहार
- 6. शाह व तांतेड प्रबंधकीय अवधारणा



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## Syllabus

B.Com. Part II- Semester III

BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T305 – BASIC PROGRAMMING IN C-I

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 03 Hour

Total Lectures: 45

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 09 Lectures

programming fundamental: Program Concept, C language: introduction, History of C, Overview of procedural programming and object oriented programming, structure of C program, Algorithms, Flow charts – Symbols, rules for making Flow chart, Types of flowchart, techniques of problem solving: programming Techniques – Top down, bottom up, Modular, Structured-features, merits & demerits.

<u>Unit-II</u> <u>08 Lectures</u>

programming Techniques –logics- simple Branching, looping. Cohesion & coupling, Testing & Debugging & their Tools. How to Compile and run a C program –steps and detailed procedure. Programming in C including features of 'C', C tokens, variables, Expression, Identifiers, keywords, data Types, constants.

Unit-III 10 Lectures

Operator: Arithmetic, Assignment, Increment and Decrement, Logical, Relational, Conditional and Bit wise operators, Precedence and Associatively of Operators, evaluations of expression, Type conversion in expressions, basic input/output and library functions: single character input/output i.e. getch(), getchar(), getche(), puts(), putch() and putchar(), formatted input output i.e. printf() and scanf().

Unit-IV 09 Lectures

Decision making and branching: If statement, If....else statement, Nesting of If.... else Statement, else if ladder, Switch..case statement, Compound statement.

Unit-V 09 Lectures

Looping: Introduction, while statement, for statement, do-while loops, Nested loop, Jump control Statement: Break, continue, goto and exit

#### **Learning Recourses:**

- 1. Let us C: Kanetkar Y
- 2. Programming in C: Schaum Outline, McGraw-Hill

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# Syllabus B.Com. Part II– Semester III

# BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-P305 –PRACTICAL ON BASIC PROGRAMMING IN C-I

MAX. MARKS: 60 +40 MIN. PASS MARKS:21+14 No. of Lectures per Week: 08 Hours Total Lectures: 60

- C Program to Print an Integer (Entered by the User)
- 2. C Program to Add Two Integers
- 3. C Program to Multiply two Floating Point Numbers
- 4. C Program to Find ASCII Value of a Character
- 5. C Program to Compute Quotient and Remainder
- 6. C Program to Find the Size of int, float, double and char
- 7. C Program to Demonstrate the Working of Keyword long
- 8. C Program to Swap Two Numbers
- 9. C Program to Check Whether a Number is Even or Odd
- 10. C Program to Check Whether a Character is Vowel or Consonant
- 11. C Program to Find the Largest Number Among Three Numbers
- 12. C Program to Find all Roots of a Quadratic Equation
- 13. C Program to Check Leap Year
- 14. C Program to Check Whether a Number is Positive or Negative
- 15. C Program to Check Whether a Character is an Alphabet or not
- 16. C Program to Calculate the Sum of Natural Numbers
- 17. Display Characters from A to Z Using Loop
- 18. C Program to Find Factorial of a Number
- 19. C Program to Generate Multiplication Table
- 20. C Program to Display Fibonacci Sequence
- 21. C Program to Find GCD of two Numbers
- 22. C Program to Find LCM of two Numbers
- 23. C Program to Display Characters from A to Z Using Loop
- 24. C Program to Count Number of Digits in an Integer
- 25. C Program to Reverse a Number
- 26. C Program to Calculate the Power of a Number
- 27. C Program to Check Whether a Number is Palindrome or Not
- 28. C Program to Check Whether a Number is Prime or Not
- 29. C Program to Display Prime Numbers Between Two Intervals
- 30. C Program to Check Armstrong Number
- 31. C Program to Display Armstrong Number Between Two Intervals



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# Syllabus B.Com. Part II– Semester III

BCM – T 303 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-P305 –PRACTICAL ON BASIC PROGRAMMING IN C-I

MAX. MARKS: 60 +40 MIN. PASS MARKS:21+14 No. of Lectures per Week: 08 Hours Total Lectures: 60

- 32. C Program to Display Factors of a Number
- 33. C Programming Code To Create Pyramid and Structure
- 34. C Program to Make a Simple Calculator Using switch...case
- 35. C Program to Display Prime Numbers Between Intervals Using Function
- 36. C Program to Check Prime or Armstrong Number Using User-defined Function
- 37. C Program to Check Whether a Number can be Expressed as Sum of Two Prime Numbers
- 38. C Program to Find the Sum of Natural Numbers using Recursion
- 39. C Program to Find Factorial of a Number Using Recursion
- 40. C Program to Find G.C.D Using Recursion



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# Syllabus

B.Com. Part II- Semester III

BCM – T 304 (NEVO) – VOCATIONAL COURSE - ANY ONE (VO) – NPVO-T301A – FINANCIAL SERVICES AND INSURANCE-I

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning Outcomes:**

- 1. Understand the function of banking and insurance services.
- 2. Know about and able to perform various financial services such as banking, investment advisory, wealth Management, mutual funds, insurance, consultancy, stock market, capital restructuring, portfolio management etc.
- 3. Enhances knowledge about the legal and regulatory aspect of the banking and insurance.
- 4. Aware about the financial derivative.
- 5. Develop skills to work in the financial and insurance services.

<u>Unit-I</u> <u>06 Lectures</u>

**Overview of Financial Services:** Meaning, Importance and scope of Financial services, Indian financial system, brief study of financial institutions- RBI, commerce and cooperative banks.

Unit-II 06 Lectures

**Financial market:** Money market in India, importance, features and instruments, measure to strengthen the money market in India, recommendation of the working group on money market.

Unit-III 06 Lectures

**Capital Market:** Capital markets in India, New issues, Market and stock exchange, importance of stock exchange, role of the security is an exchange of board of India (SEBI), meaning and classification of mutual funds, operation of the funds, net asset value, and regulation of mutual funds in India.

Unit-IV 06 Lectures

Financial Instruments- Meaning, cash, derivative, foreign exchange, debt based and equity based financial instruments.

Unit-V <u>06 Lectures</u>

**Principles and practice of insurance:** Concept, Principle and type of insurance, Life insurance, micro insurance, annuity, health insurance, general insurance, motor insurance, marine insurance, property insurance, other miscellaneous insurance.

#### **BOOKS:**

- 1. R.K. Mishra, I.S. Yadav, A.P. Kumar, S P Mishra, J. Kiranmai, "Risk Management in banking, Insurance and Financial services", 2014, Academic Foundation.
- 2. R Gordan & Natrajan, "Future scenario of Financial Services", Himalaya Publication.
- 3. Satyadevi, C., Financial Services Banking and Insurance, S.Chand.
- 4. Kunjukunju, Benson, Mohanan, S, "Financial Market and Financial Services in India", New century publications.
- 5. Dhanesh Kumar Khatri, "Derivatives and Risk Management", Macmillan.



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# Syllabus

B.Com. Part II- Semester III

BCM – T 304 (NEVO) – VOCATIONAL COURSE - ANY ONE (VO) – NPVO-T301B – WEB DESIGNING-I

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures: 30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning Outcomes:**

- 1. Code a handful of useful HTML & CSS examples
- 2. Build semantic, HTML & CSS web page
- 3. Write basic scripts
- 4. Use Names, Objects, and Methods

Unit-I 06 Lectures

**Introduction to Internet-** World Wide Web, Internet Addressing, Browser, URL, Web server, website, homepage, Domain Name. Basic concepts.

**Softwares for Web Designing -** Notepad/Notepad++, Dreamweaver, Blue Griffon, Net beans, Sea Monkey, Word press, Sublime.

**Introduction to HTML:** HTML Tags and Attributes, HTML Basic Tags, Formatting Tags, HTML Color Coding, Div and Span Tags for Grouping. Lists: Unordered Lists, Ordered Lists, Definition list. Images: Image and Image Mapping.

Unit-II 06 Lectures

**Hyperlink:** URL- Uniform Resource Locator, URL Encoding. Table: , , , <caption>, <thead>, , <tfoot>, <colgroup>, <col>. Attributes Using Iframe as the Target

Form: <input>, <textarea>, <button>, <select>, <label>

**Headers:** Title, Base, Link, Styles, Script

HTML Meta Tag, XHTML, HTML Deprecated Tags & Attributes

Unit-III 06 Lectures

**CSS:** Introduction, Features and benefits of CSS, CSS Syntax, External Style Sheet using <link>, Multiple Style Sheets, Value Lengths and Percentages.

**Selectors:** ID Selectors, Class Selectors, Grouping Selectors, Universal Selector, Descendant/Child Selectors, Attribute Selectors, CSS - Pseudo Classes.

Color Background Cursor: background-image, background-repeat, background position, CSS Cursor

Unit-IV 06 Lectures

**Text Fonts:** color, background-color, text-decoration, text-align, vertical-align, text-indent, text-transform, white-space, letter-spacing, word-spacing, line-height, font-family, font-size, font-style, font-variant, font-weight.

**Lists Tables:** list-style-type, list-style-position, list-style-image, list-style, CSS Tables (border, width & height, text-align, vertical-align, padding, color)

Box Model: Borders & Outline, Margin & Padding, Height and width, CSS Dimensions.

Unit-V 06 Lectures

**Display Positioning:** CSS Visibility, CSS Display, CSS Scrollbars, CSS Positioning (Static Positioning, Fixed Positioning, Relative Positioning, Absolute Positioning), CSS Layers with Z-Index.

**Floats:** The float Property, The clear Property, The clearfix Hack.

#### **BOOKS:**

- 1. John Duckett ,HTML and CSS: Design an build websites , wiley
- 2. Steven M. Schafer, HTML, XHTML and CSS Bible , wiley

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# Syllabus

B.Com. Part II- Semester III

BCM – T 304 (NEVO) – VOCATIONAL COURSE - ANY ONE (VO) – NPVO-T301C – E- ACCOUNTING AND TAXATION WITH GST-I

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours

**Total Lectures:30** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning Outcomes:**

- 1. know the concept of accounting.
- 2. obtain of theoretical and practical knowledge of income tax act
- 3. achieve information relating computation of taxable income and tax liability
- 4. know of historical background and implementation of GST act 5th no of concept of supply and information of input tax credit.

tax credit.	
<u>Unit-I</u>	<u>06 Lectures</u>
introduction of e accounting:	
1.concept of business and profession ,types of accounts, rules accounts.	
2. converting the business transaction into Journal according to the golden accounting rules .	
3.concept of Ledger ,trial balance and financial accounting.	
<u>Unit-II</u>	<u>06 Lectures</u>
Income tax:	
1.introduction of income tax: important concept and definitions	
2. theoretical knowledge of various heads of income tax .	
<u>Unit-III</u>	<u>06 Lectures</u>
1.Computation of taxable income	
2. procedure of tax assessment and types of tax assessment .	
<u>Unit-IV</u>	06 Lectures
Feeling of ITR ,procedure of ITR challan, Application process of PAN.	
<u>Unit-V</u>	<u>06 Lectures</u>
TDS: introduction, TDS and tax refund procedure, payment of TDS	
BOOKS:	



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# Syllabus B.Com. Part II– Semester III

#### BCM – T 304 (NEVO) – VOCATIONAL COURSE NPVO-T301 – KARYATMAK HINDI AVAM NAITIK MULYA

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours

**Total Lectures:30** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

उपयुक्त पाठ्यक्रम दवारा छात्र:

- 1. कार्यात्मक हिंदी एवं उसके क्षेत्र के बारे में जान पाएंगे
- 2. छात्र भारतीय संविधान हिंदी भाषा संबंधित प्रावधानों एवं भाषा के विविध रूप जान पाएंगे एवं छात्र हिंदी भाषा की अश्द्धियां जानकर उन्हें संशोधित करने में सक्षम हो पाएंगे
- 3. छात्र कार्यालयी हिंदी के प्रयोग में सक्षम हो पाएंगे
- 4. छात्र नैतिक मूल्यों को जानकर नैतिक आचरण व्यवहार में लाने में सक्षम हो पाएंगे

छात्र व्यवसायिक जगत के नैतिक मूल्यों को आत्मसात कर अपना व्यवसायिक विकास कर पाएंगे

 Unit-I
 06 Lectures

 कार्यात्मक हिंदी
 1. परिभाषा और स्वरुप

 2. कार्यात्मक हिंदी के क्षेत्र
 06 Lectures

 एगांस-II
 06 Lectures

 हिन्दी भाषा और संवैधानिक प्रावधान

- 1. राज भाषा नीति
- 2. हिंदी भाषा के विविध रूप
- 3. (राजभाषा, राष्ट्रभाषा, माध्यम भाषा, संचार भाषा) नागरी लिपि का मानक रूप
- 4. हिंदी भाषा की अशुद्धियाँ एवं प्रकार

<u>Unit-III</u> <u>06 Lectures</u>

कार्यालयी हिंदी

- 1 प्रारूपण
- 2 संक्षेपण
- 3 पल्लवन
- 4 टिप्पण
- 5 पारिभाषिक शब्दावली निर्माण के सिद्धांत

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# Syllabus B.Com. Part II– Semester III

# Unit-IV 06 Lectures नैतिक मूल्य

- 1 नैतिक मूल्य परिभाषा एवं परिचय
- 2 मूल्यों की विशिष्टताएं
- 3 नैतिक मूल्य एवं नैतिकता में अंतर
- 4 मूल्यों का वर्गीकरण
  - १ सैद्धांतिक
  - २ आर्थिक
  - ३ सामाजिक
  - ४ राजनीतिक
  - ५ धार्मिक
  - ६ सौन्दर्यात्मक मूल्य

Unit-V 06 Lectures

व्यवसायिक नैतिकता /कॉर्पोरेट एथिक्स

- 1 परिचय
- 2 अर्थ एवं परिभाषाएं
- 3 विशेषताएँ एवं उदाहरण
  - 1 4 तत्व एवं सिद्धांत

#### सन्दर्भः–

- 💠 १ शब्दावली आयोग नई दिल्ली द्वारा निर्मित व प्रकाशित प्रशासनिक शब्दावली का वृहद कोष
- २ हिंदी प्रयोग की दिशाएं : डॉ हरीश चंद्र
- 💠 ३ प्रारूपण टिप्पणी और प्रूफ पठन : डॉ विजय क्लश्रेष्ठ
- 💠 ४ प्रयोजनमूलक हिंदी : डॉ राकेश कुमार पाराशर
- 💠 ५ हिंदी में अश्द्धियां : डॉ रमेश चंद्र मेहरोत्रा
- 💠 ६ राजभाषा हिंदी : डॉ भोलानाथ तिवारी
- ❖ हिंदी भाषा और नैतिक मूल्य वैज्ञानिक तथा तकनीकी शब्दावली आयोग मध्यप्रदेश हिंदी ग्रंथ अकादमी अनुशंसित डिजिटल प्लेटफॉर्म वेब लिंकः─
  - www.wikipidiya.org
  - www.egyankosh.ac.in
  - www.youtube.com
  - https://epgp.inflibnet.ac.in
  - hindiwi.org



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**Total Lectures: 90** 

# Syllabus B.Com. Part II- Semester IV

**BCM-T401-COST ACCOUNTING** 

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 06 per Hour

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Course Learning Out comes; The outcome of this course is to provide the students with practical legal knowledge of general business law issues. To understand the Essential of a Valid Contract. The Laws of the Act, Consideration, and the various Modes of Discharge of Contract to explain the various Laws with Regard to Sale of goods and Performance of a Sale Contract and Remedial Measures to Familiarize the students with the various Laws with regard to consumer Protection in India and the Function of various consumer Forum and to understand the meaning and the various Legislations with regard to the Cyber Laws.

Unit-I <u>18 Lectures</u>

**Cost**: Meaning ,Concept And Classification ,Element of Cost ,Nature And Importance ,History of Cost Account **Material Costing**: Methods of Valuation of Material Issued, Concept ,and Material Control And Its Techniques.

Unit-II <u>20 Lectures</u>

**Labour Costing:** Method of Wages Payment ,Overhead Costing :Overhead Costing (Include Calculation Of Machine Hour Rate.)

Unit-III 16 Lectures

Unit Costing: Preparation of Cost Sheet and Statement of Cost, Calculation Of Tender Price.

Unit-IV <u>18 Lectures</u>

**Contract And Job Costing** 

**Operating Costing (Transport Cost)** 

Unit-V <u>18 Lectures</u>

**Process costing:**per unit Process cost, Normal loss ,Abnormal loss ,Abnormal gain, by product reconciliation of cost and financial statement.

#### **BOOKS:**

- 1. Jain & Narang Kalyani Publishers New Delhi (Both Medium)
- 2. Arora M.N. Cost Accounting, Principles and Practice, Vikas New Delhi.
- 3. Maheshwari S.N. Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi
- 4. Agrawal M.L. S.B. Agra Cost Accounting (In Hindi)
- 5. Jain B.K. Prof. Jain N.C. Cost Accounting and in English Ramesh Book Depot, Jaipur.
- 6. Mehta, Brahmbhatt Cost Accounting Devi Ahilya Prakashan, Indore



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# Syllabus B.Com. Part II-Semester IV

**BCM-T402 - BUSINESS STATISTICS-II** 

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 06 per Hour Total Lectures: 90

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>16 Lectures</u>

Correlation Analysis: meaning, definition, types and degree of correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation.

Unit-II <u>18 Lectures</u>

Regression analysis meaning ,uses, difference between correlation and regression , regression equations, calculation of coefficient of regression

Unit-III <u>18 Lectures</u>

Analysis of Time Series: meaning, importance, components, measurement of long term trend, measurement of cyclical and Irregular fluctuations.

Unit-IV 18 Lectures

Index Number: meaning, characteristics, importance and uses, construction of index numbers, fisher ideal index number, Cost of living index number

Unit-V <u>20 Lectures</u>

Association of attribute (only two variable) meaning types, characteristics, method of determining association of attribute .

#### **BOOKS:**

- o Fundamentals of Statistics, S.C. Gupta, Himalaya Publishing House
- Business Statistics, N. D.Vohra, TATA McGraw Hill.
- o D.N. Elhance: Fundamental of Statistics, Kitab Mahal, Allahabad
- o Gupta, S.P.: Business Statistics, Sultan Chand and Sons, New Delhi.
- o Statistical Analysis, Dr P.O Tulsian, S.Chand Publications, Delhi
- o Business Statistics, Dr S.M Shukla and Sahai, Sahitya Bhawan Publications,
- Agra (Hindi and English, both Medium)
- Business Statistics, R.S. Bhardwaj, Excel Books

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**Total Lectures: 60** 

# Syllabus

B.Com. Part II-Semester IV

BCM – T 403 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T401 - APPLIED ECONOMICS-II

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 per Hour

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 12 Lectures

Concept of economic development and economic growth economic development and its determining factors economic and non economic factors affecting economic growth.

Unit-II 14 Lectures

Classical and modern theories of economic development stage of economic development of keynes's and roastow strategy of balanced and unbalanced development.

Unit-III 10 Lectures

Changes in the value of money -money inflation money deflation inflation and narrative inflation demand driving inflation

Unit-IV 14 Lectures

**INFLATION** – Definition, Sources, Economic effects of inflation, control of inflation, **Deflation**- Definition, causes, effects, control of deflation.

Unit-V <u>10 Lectures</u>

Cost growth inflation effect of money inflation and money deflection in the Indian economy.

#### **Learning Recourses:**

- 1. T.N. Chhabra, Himalaya Publishing house, New Delhi
- 2. K. K. Sinha, V K Global publication, Faridabad
- 3. Dr. Ramesh Mangal, Universal publication, Agra



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# Syllabus

B.Com. Part II-Semester IV

BCM - T 303 (NEGE) - GENERIC ELECTIVE- ANY ONE (GE) -NPGE-T402 - CORPORATE LAW-I

**MAX. MARKS:60+40** MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 per Hour

**Total Lectures: 60** The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all

Questions.

**Unit-I 12 Lectures** 

#### **Accounts and Audit**

Accounting Records, preservation of Account book, Report.

Auditors appointment and removal ,qualification, Power and duties ,responsibilities, remuneration audit report

**Unit-II 14 Lectures** 

Oppression and Mis management restricting-

Prevention of oppression and mismanagement provisions related to compromises and Amalgamation

**Unit-III 10 Lectures** 

Winding of Company – Meaning, definition, Concept, characteristics, dissolution and modes of winding up, procedure of winding up

**Unit-IV** 14 Lectures

National company law tribunal

Definition, constitutions of NCLT, constitution of a Appellate tribunal ,provisions regarding, appeal and punishment

**Unit-V 10 Lectures** 

Emerging issues in company law-Selection procedure and term of board ,performance evaluation of directors missing independence of directors, removal of independent directors, transparency and data protection,

#### **Suggested Readings:**

- 1. Business Organization Law, James Kox, Thomas Hazen
- 2. Corporate Law, Stephan Bainbridge.



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B.Com. Part II-Semester IV

# BCM – T 403 (NEGE) – GENERIC ELECTIVE - ANY ONE (GE) – NEGE-T403- FINANCIAL MARKET OPERATIONS-II

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 per Hour

Total Lectures: 60

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 12 Lectures

**Stock Exchange Board of India** SEBI as capital market regulators, Objectives, Functions, Power and organizational structure of SEBI. SEBI guideline of primary and secondary market, Listing procedure and legal requirements public issues, pricing and marketing.

Unit-II 14 Lectures

**Financial Services** Introduction of financial services industry in India, Merchant banking meaning and scope, Underwriting and regulatory framework of merchant banking in India.

Unit-III 10 Lectures

**Financing Instruments** Leasing and Hire purchase, Consumer and housing finance, Venture capital finance, Factoring and Forfeiting.

<u>Unit-IV</u> 14 Lectures

**Credit Rating** Meaning and concept of credit rating, Types, Functions, Credit rating agency in India, CIBIL, CRISIL.

Unit-V 10 Lectures

**Stock Exchange and Investor** Functionaries of stock exchange, Sub Brokers, Market makers, Jobbers, Portfolio consultants, Institutional Investors, Investor's protection in Stock Exchange, Company law board, Remedy through courts.

#### **Suggested Readings:**

- 1. Financial Market Operations, Alok Goyal.
- 2. Sudhindra Bhat, Financial Management Excel Book
- 3. Shurti Naagar Fundamental of Financial Management Parshva Publishers
- 4. Future Scenario of Financial service, R. Gordan & Natrajan, Himalaya Publications.

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# Syllabus

B.Com. Part II-Semester IV

# BCM – T 403 (NEGE) – GENERIC ELECTIVE - ANY ONE (GE) – NEGE-T404- PRINCIPLE OF MANAGEMENT -II

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 04 per Hour

**Total Lectures: 60** 

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 12 Lectures

motivation --- meaning, concept, Importance, characteristics, classification of motives, Need for motivation ,Techniques of motivation, **theories of motivation** –(MC Gregor's motivation theory X and Y ,Herzberg's motivation theory ,motivation theory of William ouchi)

<u>Unit-II</u> <u>14 Lectures</u>

**Leadership**----Concept of leadership, functions of a leader, characteristic of effective leadership, types, and theories of leadership and leadership style

Unit-III 10 Lectures

**Coordination**-. Meaning of coordination element and feature of coordination importance of coordination corporation and coordination step for effective coordination management of conflicts.

Unit-IV 14 Lectures

**direction** and **controlling** ---- meaning and definition of direction importance and principle of direction techniques of directions meaning of supervision,

**Controlling** -definition elements importance controlling processor types of control control techniques recruitments of good control system responsibility accounting PERT and CPM use of computers and it in management control

Unit-V 10 Lectures

Emerging trends in Management – Basic concept of total quality management ,Crisis management ,globle practice , change management, logistic management

#### **Suggested Readings:**

- 1. Dr. R.L. Nolakha Principles of Management. Ramesh Book Depot
- 2. T N Chhabra- Principle and Practice of Management, Dhanpat Rai & Co.
- 3. Shukla, Understanding Organization
- 4. डॉ. स्धा.जी प्रबंध अवधारणा व संगठनात्मक व्यवहार
- 5. जैन पी.सी. संगठनात्मक व्यवहार
- 6. शाह व तांतेड प्रबंधकीय अवधारणा



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# Syllabus

B.Com. Part II-Semester IV

BCM – T 403 (NEGE) – GENERIC ELECTIVE– ANY ONE (GE) – NPGE-T405 – BASIC PROGRAMMING IN C-II

MAX. MARKS:60+40 MIN. PASS MARKS: 21+14

No. of Lectures per week: 03 per Hour

Total Lectures: 45

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 09 Lectures

Arrays: what is array, declaring initializing, accessing individual elements in an array, manipulating array elements using loops, 2D and 3D arrays. String: declaration, string function—strcat, strcpy, strcmp, strlen, strstr.

<u>Unit-II</u> <u>10 Lectures</u>

Functions: utility of functions, categories of functions (i) Introduction (ii) User defined function and library functions, Categories of use defined functions, Return values and their types, calling a function, Void functions, Differentiating between declaration and definition of function argument / parameters in functions, Functions with variable number of argument

<u>Unit-III</u> 09 Lectures

Call by value & Call by reference, Recursion, Calling of functions, Scope and life of variables – local and global variable, Storage class – auto, extern, static, register.

<u>Unit-IV</u> <u>O8Lectures</u>

Pointers : Overview of pointers. Arithmetic operation using Pointer, Pointer to Pointer

Preprocessor, # define, defining functions like macros, # error, #include, conditional compilation directives i.e. #if, #else, #elif and #ifdef & undef.

Unit-V 09 Lectures

Structures: Structure definition, declaring and initializing Structure variables, the structure tag, period operator, accessing Structure members, Copying & Comparison of structures, the concept of structure of structure, array of structure; arrow operator and nesting of structure, Unions: initializing and use of it in a program. File management: Introduction.

#### **Learning Recourses:**

- 1. Let us C: Kanetkar Y
- 2. Programming in C: Schaum Outline, McGraw-Hill



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# Syllabus

B.Com. Part II- Semester IV

BBA – T 404 (NEVO) – VOCATIONAL COURSE – ANY ONE (VO) – NPVO-T401 – ADVANCE ENGLISH & ENTREPRENEURSHIP PRACTICES

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

# The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Through this course the students will be able to:

- 1. Strengthen their grammar and vocabulary.
- 2. Acquire and develop LSRW (Listening, Speaking, Reading and Writing) skills.
- 3. Learn to think creatively and critically. After the completion of the course, students are expected to gain competency and proficiency in English language to perform at professional and personal level as well as to face competitive examinations at State and National level.
- 4. Introduces the students to the basics of entrepreneurship and small business management. It Helps in building the skills, framework and knowledge of entrepreneurship and new venture creation. Helps in achieving competency and proficiency in language for entrepreneurship related correspondence and presentations.
- 5. Helps the students in understand the importance of the planning process and learn how to develop, write and present an effective business plan for a new venture.

<u>Unit-I</u> <u>07 Lectures</u>

#### **Advance English:**

Grammar Components- Tense, Parts of Speech, Vocabulary, Idioms, Phrases, Punctuations, Mis-spelt and Inappropriate words, Re-organizing Jumbled sentences, Spotting the errors.

Unit-II 04 Lectures

#### **Comprehension Skills:**

Multiple choice questions based on unseen passages.

Unit-III 06 Lectures

#### **Language Skills and Writing Skills**

Advertisement and Notice-writing, Letter Writing (Formal & Informal), Brochures, social media, Email writing. Practice sessions for Conversational English.

Unit-IV <u>06 Lectures</u>

#### **Entrepreneurship Practices**

Basic Concept of entrepreneurship, types, Importance and needs of entrepreneurs and significance of entrepreneurship in economic development, Start-up Process, Generation of start-up ideas. Marketing and Advertising, Planning a marketing strategy. Role of English language in entrepreneurship.

Speaking Skills and entrepreneurship related correspondence: Oral presentation, delivering group presentations, Presenting a business plan.

Unit-V 07 Lectures

Corporate Ethics and responsibilities, Innovation, and creativity, Writing the business plan/project proposal, writing a report: Outlining a meeting, Minutes of the meeting, Project submission/presentation and appraisal.

#### **Key Words:**

Comprehension, Advertisement, Language Skills, Writing Skills

Notice-writing ,entrepreneurship, Corporate Ethics, business plan



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# Syllabus B.Com. Part II- Semester IV

# BBA – T 404 (NEVO) – VOCATIONAL COURSE – ANY ONE (VO) – NPVO-T401 – ADVANCE ENGLISH & ENTREPRENEURSHIP PRACTICES

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

1. No. of Lectures per Week: 2 Hours

- Total Lectures:30
- 2. Brush up Your English by S.T. Imam.BhartiBhawan Publishers & Distributors, 2017
- 3. S.P.Dhanvel. English and Soft Skills. Orient Black Swan,2010.
- 4. Dr.M.Farook. English for Communication, Emerald Publishers, 2015.
- 5. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- 6. Robert Hisrich, Michel Peters, Dean Shepherd. Entrepreneurship, McGraw-Hill Education
- 7. Desai, Vasant. Dynamics of Entrpreneurial Development and Management. Mumbai, Himalaya Publishing House
- 8. Singh Nagendra P.Emerging trends in Entrepreneurship Development.New Delhi:ASEED.
- 9. SS Khanka, Entrepreneurial Development, S. Chand and Co., Delhi.

#### **Web Sources:**

www.englishclub.com https://nptel.ac.in

https://www.myenglishpages.com

#### **Online or Web Resources:**

http://slbcmadhyapradesh.in/frontmarqee/57le2722-f3ec-4b82-8591-5b4721dff44e-atmanirbhar%20Bharat%@20full%20presentation\_compressed.pdf

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# Syllabus B.Com. Part II- Semester IV

# BCM – T 404 (NEVO) – GENERIC ELECTIVE– ANY ONE (VO) – NPVO-T402A – FINANCIAL SERVICES AND INSURANCE-II

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours

Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning Outcomes:**

- 1. Understand the function of banking and insurance services.
- 2. Know about and able to perform various financial services such as banking, investment advisory, wealth Management, mutual funds, insurance, consultancy, stock market, capital restructuring, portfolio management etc
- 3. Enhances knowledge about the legal and regulatory aspect of the banking and insurance.
- 4. Aware about the financial derivative.
- 5. Develop skills to work in the financial and insurance services.

Unit-I <u>06 Lectures</u>

**Overview of Financial Services:** Non banking financial institutions, development banks, merchant Bank, basic of mutual fund, credit rating, An overview of microfinance

<u>Unit-II</u> <u>06 Lectures</u>

**Venture Capital** – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.

<u>Unit-III</u> <u>06 Lectures</u>

**Credit Rating** – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

<u>Unit-IV</u> <u>06 Lectures</u>

**Mutual Funds** – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL.

Unit-V <u>06 Lectures</u>

**Principles and practice of insurance:** The concept of risk and classification of risk, insurance document, online insurance, process of claim and settlement, policy terms and conditions, legal and regulatory aspect of insurance (IRDA).

#### **BOOKS:**

- 1. R.K. Mishra, I.S. Yadav, A.P. Kumar, S P Mishra, J. Kiranmai, "Risk Management in banking, Insurance and Financial services", 2014, Academic Foundation.
- 2. R Gordan & Natrajan, "Future scenario of Financial Services", Himalaya Publication.
- 3. Satyadevi, C., Financial Services Banking and Insurance, S.Chand.
- 4. Kunjukunju, Benson, Mohanan, S, "Financial Market and Financial Services in India", New century publications.
- 5. Dhanesh Kumar Khatri, "Derivatives and Risk Management", Macmillan.



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# Syllabus

B.Com. Part II-Semester IV

# BCM – T 404 (NEVO) – VOCATIONAL COURSE - ANY ONE (VO) – NPVO-T402B – WEBDESIGNING-II

MAX. MARKS:30+20 MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours Total Lectures:30

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

#### **Course Learning Outcomes:**

- Code a handful of useful HTML & CSS examples
- 2. Build semantic, HTML & CSS web page
- 3. Write basic scripts
- 4. Use Names, Objects, and Methods
- 5. Add Interactivity to a Web Page
- 6. Create Dynamic Web Pages using Java Script in HTML forms.

Unit-I <u>06 Lectures</u>

**The JavaScript:** Nature of JavaScript, Script Writing Basics, Enhancing HTML Documents with JavaScript, The Building Blocks.

Introduction to JavaScript, JavaScript Engines, Values, Variables and Operators, Variable Mutation, Basic Operators, Operator Precedence, JavaScript Types, Types Definition, Types in JavaScript, Objects, Type Conversion and Coercion, Static vs Dynamic Type Checking.

Unit-II <u>06 Lectures</u>

JavaScript Conditionals:Introduction to Conditionals, Conditionals in JavaScript, Ternary Operators and Conditionals.ConditionalLadder& Switchstatement.

**JavaScript Arrays:** Introduction to Arrays, Declaring and Mutating Arrays, Array Methods and Properties, Replication with Array Methods, Multi-dimensional Arrays.

Unit-III <u>06 Lectures</u>

**JavaScript Loops:** Introduction to Loops, Loops in JavaScript, While and Do/While Loops, For Loops, Break and Continue in Loops, Iterating Arrays, Iterating Objects.

Unit-IV <u>06 Lectures</u>

**JavaScript Functions:** Introduction to Functions, Functions in JavaScript, Nested Functions in JavaScript, Arrow Functions in JavaScript, Function as an Argument, Function as the Returned Object,

JavaScript Scope: Scope Introduction, Scope in JavaScript, Lexical Scope, Module Scope.

<u>Unit-V</u> <u>06 Lectures</u>

Method of Adding Interactivity to a Web Page, Creating Dynamic Web Pages; Concept of Java Scripting the Forms. Java Scripting the Forms, Basic Script Construction, Talking to the Form Objects, Organizing the Objects and Scripts, Field-Level Validation, Check Required Fields like Validating Zip Code, Automated Formatting, Format Phone, Format Money, Automatic Calculation, Calculate Expiration Date, Calculate Amount etc

#### **BOOKS:**

1. Lee Anner Philips, Using, HTML, PHI



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**Total Lectures:30** 

# Syllabus B.Com. Part II-Semester IV

#### BCM - T 304 (NEVO) - VOCATIONAL COURSE - ANY ONE (VO) -NPVO-T301C - E- ACCOUNTING AND TAXATION WITH GST-I

**MAX. MARKS:30+20** MIN. PASS MARKS: 11+7

No. of Lectures per Week: 2 Hours

<u>Unit-I</u>	06 Lectures
GST :introduction, important terms, structure and classification of GST.	
<u>Unit-II</u>	06 Lectures
Provision regarding tax invoice, Preparation of tax invoice, Concept of input tax credit, transfer of input tax cred	it.
<u>Unit-III</u>	06 Lectures
Meaning ,scope, place and time of supply, payment of GST, Return under GST.	
<u>Unit-IV</u>	06 Lectures
Integrated goods and service tax :scope ,terms and definition .computation of assessable value under	
<u>Unit-V</u>	06 Lectures
Registration under GST ,submission of GST Return, Procedure claim of input tax credit.	

BOOKS:	



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# Syllabus

B.Com. Part II- Semester IV

BCM – T 404 (NEVO) – VOCATIONAL COURSE – ANY ONE (VO) – NPVO-T401 – ADVANCE ENGLISH & ENTREPRENEURSHIP PRACTICES

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- 10. Helps the students in understand the importance of the planning process and learn how to develop, write and present an effective business plan for a new venture.

<u>Unit-I</u> <u>07 Lectures</u>

#### **Advance English:**

Grammar Components- Tense, Parts of Speech, Vocabulary, Idioms, Phrases, Punctuations, Mis-spelt and Inappropriate words, Re-organizing Jumbled sentences, Spotting the errors.

Unit-II 04 Lectures

#### **Comprehension Skills:**

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Unit-III 06 Lectures

#### **Language Skills and Writing Skills**

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- 15. Robert Hisrich, Michel Peters, Dean Shepherd. Entrepreneurship, McGraw-Hill Education
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- 18. SS Khanka, Entrepreneurial Development, S. Chand and Co., Delhi.

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