

बस्तर विश्वविद्यालय
जगदलपुर (धरमपुरा), जिला-बस्तर (छत्तीसगढ़)

Syllabus
BCom Part I
2016-17 TO 2019-20



पाठ्यक्रम

बी.काम. भाग - 2 (कोड - 0102)
B. Com. Part - II (Code - 0102)

परीक्षा : 2011

कुलसचिव
बस्तर विश्वविद्यालय, जगदलपुर
छत्तीसगढ़ की ओर से



अधिकृत मुद्रक एवं प्रकाशक :
गीता पब्लिकेशन
महामाईपारा, रायपुर (छत्तीसगढ़)

Provided in case of candidate who has passed the examination through the supplementary examination having failed in one subject/group only, the total aggregate mark being carried over for determining the division, shall include actual marks obtained in the subject/group in which he appeared at the supplementary examination.

10. Successful examinees at the Part - III examination obtaining 60% or more marks shall be placed in the First Division, those obtaining less than 60% but not less than 45% marks in the Second Division and other successful examinees in the Third Division.

**B.COM. PART - II
SCHEME OF EXAMINATION**

Subject	Max. Marks	Min. Marks
i) Environmental Studies	75	
Field Work	25	100
		33
A. FOUNDATION COURSE		
i) Hindi Language - I	75	26
ii) English Language - II	75	26
B. THREE COMPULSORY GROUPS :		
GROUP - I		
Accounting :		
i) Corporate Accounting	75	} 150
ii) Cost Accounting	75	
GROUP - II		
Business Management :		
i) Principles of Business Management	75	} 150
ii) Company Law	75	
GROUP - III		
Applied Economics :		
i) Business Statistics	75	} 150
ii) Fundamentals of Entrepreneurship	75	

USE OF CALCULATORS

The students of Degree/P.G. Classes will be permitted to use of Calculators in the examination hall from annual 1986 examination on the following conditions as per decision of the standing committee of the Academic Council at its meeting held on 31-1-1986.

1. Student will bring their own Calculators.
2. Calculators will not be provided by University or examination centres.
3. Calculators with, memory and following variables be permitted +, -, ×, ÷ square reciprocal, exponential, log squares, root, trigonometric functions viz, sine, cosine tangent etc. factorial summation, xy, yx and in the light of objective approval of merits and demerits of the viva only will be allowed.

हिन्दी भाषा

भाग - दो, आधार पाठ्यक्रम

प्रश्न पत्र - प्रथम

(हिन्दी भाषा) (पेपर कोड-1131)

पूर्णांक : 75

अंक - 30

खण्ड - क

निम्नलिखित 5 लेखकों के एक-एक निबन्ध पाठ्यक्रम में सम्मिलित होंगे -

- | | | |
|------------------------|---|--------------------------|
| 1. महात्मा गांधी | - | सत्य और अहिंसा |
| 2. विनोबा भावे | - | ग्राम-सेवा |
| 3. आचार्य नरेन्द्र देव | - | युवकों का समाज में स्थान |
| 4. वासुदेवशरण अग्रवाल | - | मातृ-भूमि |
| 5. भगवतशरण उपाध्याय | - | हिमालय की व्युत्पत्ति |
| 6. हरि ठाकुर | - | डॉ. खूब चन्द बघेल |

खण्ड - ख

अंक - 20

हिन्दी भाषा और उसके विविध रूप

- कार्यालयीन भाषा
- मीडिया की भाषा
- वित्त एवं वाणिज्य की भाषा
- मशीनी भाषा

खण्ड - ग

अंक - 25

अनुवाद व्यवहार : अंग्रेजी से हिन्दी में अनुवाद

हिन्दी की व्यावहारिक कोटियाँ -

रचनागत प्रयोगगत उदाहरण, संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण, समास, संधि एवं संक्षिप्तियाँ, रचना एवं प्रयोगगत विवेचना।

ENGLISH LANGUAGE (Paper Code-1132)

B.A. / B.Sc. / B.COM. / B.H.Sc. - II

M.M.75

The question paper for B.A./B.Sc./B.Com./B.H.Sc., English Language and cultural values shall comprise the following units :

UNIT-I	Short answer questions to be asked by (Five short answer questions of three marks each)	15 Marks
UNIT-II	(a) Reading comprehension of an unseen passage (b) Vocabulary	05 Marks
UNIT-III	Report-Writing	10 Marks
UNIT-IV	Expansion of an idea	10 Marks
UNIT-V	Grammar and Vocabulary based on the prescribed text book.	20+15 Marks

Note : Question on all the units shall be asked from the prescribed text which will comprise specimens of popular creative/writing and the following if any

- (a) Matter & technology
 - (i) State of matter and its structure
 - (ii) Technology (Electronics Communication, Space Science)
- (b) Our Scientists & Institutions
 - (i) Life & work of our eminent scientist Arya Bhatt, Kautilya, Charak, Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S. Ramanujam, Homi J. Bhabha, Birbal Sahani.
 - (iii) Indian Scientific Institutions (Ancient & Modern)

Books Prescribed :

Foundation English for U.G. Second Year - Published by M.P. Hindi Granth Academy, Bhopal.

COMPULSORY
Group - I - Accounting
PAPER - I
CORPORATE ACCOUNTING
(Paper Code-1133)

Max. M. 75

Min. M. 25

OBJECTIVE

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

COURSE INPUTS

- UNIT-I** Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.
- UNIT-II** Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.
- UNIT-III** Valuation of Goodwill and Shares.
- UNIT-IV** Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and reconstruction schemes.
- UNIT-V** Consolidated Balance Sheet of holding companies with one subsidiary only. Final Account of Banking Companies.

SUGGESTED READINGS :

1. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok : Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C. : Advanced Accounts; S. Chand & Co., New Delhi.
5. Moore C.L. and Jaedicke R.K. : Managerial Accounting; South Western Publishing Co. Cincinnati, Ohio.
6. Dr. S.M. Shukla, Sahitya Bhawan Agra.
7. Dr. Hanif & Mukerjee - Published Mac Millan.
8. Dr. Mangal Mehta & Agrawal Published - Indore.
9. Dr. Karim Khanuja - Published - Agra.

COMPULSORY
Group - I - Accounting
PAPER - II
COST ACCOUNTING (Paper Code-1134)

Max. M. 75

OBJECTIVE

This course exposes the students to the basic concepts and the tools used in cost accounting.

COURSE INPUTS

UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.

UNIT-II Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.

UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.

UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.

UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.

SUGGESTED READINGS :

1. Arora M.N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.
3. Anthony Robert, Reece, et al : Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Datar : Cost Accounting - A Managerial Emphasis; Prentice - Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K; Management Accounting; Tata McGraw Hill.
6. Kaplan R.S. and Atkinson A.A. : Advanced Management Accounting; Prentice India International.
7. Tulsian P.C.; Practical costing ; Vikas, New Delhi.
8. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
9. M.L. Agrawal : Sahitya Bhawan Agra.

COMPULSORY
Group - II - Business Management
PAPER - I
PRINCIPLES OF BUSINESS MANAGEMENT
(Paper Code-1135)

Max. M. 75

OBJECTIVE

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

COURSE INPUTS

- UNIT-I** Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.
- UNIT-II** Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.
- UNIT-III** Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.
- UNIT-IV** Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives, Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.
- UNIT-V** Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern.
- Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.

SUGGESTED READINGS :

1. Drucker peter F : Management Chanllenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans : Orniztion Behaviour; McGrow Hill, New York.
4. Louis A Allen : Management and Organisation; McGrow Hill, Tokyo.
5. Ansoff H.I. : Corporate Strategy; McGrow Hill, New York.
6. Hampton,. David R. : Modern Management; McGrow Hill, New York.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena, Agra.

COMPULSORY
Group - II - Business Management
PAPER - II
COMPANY LAW
(Paper Code-1136)

Max. M. 75

OBJECTIVE

This objective of this course is to provide basic knowledge of the provisions Companies Act. 1956, along with relevant case law.

COURSE INPUTS

(The Companies Act, excluding provisions relating to accounts and audit sections, a agents and secretaries and treasurers Sections 324 - 388E, arbitration, compare arrangements and reconstructions - section 389-396.)

UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.

UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.

UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.

UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.

UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.

SUGGESTED READINGS :

1. Gower L.C.B. : Principles of Modern Company Law; Stevens & Sons, London.
2. Ramaiya A. : Guide to the companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C. : Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2000 Chand & Sons, New Delhi.
6. Bagrial A.K. : Company Law; Vikas Publishing House, New Delhi.
7. Dr. S.M. Shukla.
8. Dr. R.C. Agrawal.

COMPULSORY
Group - III - Applied Economics

PAPER - I

BUSINESS STATISTICS

(Paper Code-1137)

Max. M. 75

OBJECTIVE

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

COURSE INPUTS

- UNIT-I** Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.
- UNIT-II** Dispersion - and their measures; Partition values; Moments; Skewness and measures; Kurtosis and measures.
- UNIT-III** Analysis of Bivariate Data : Linear regression two variables and correlation.
- UNIT-IV** Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.
- UNIT-V** Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.

COMPULSORY
Group - III - Applied Economics
PAPER - II
FUNDAMENTALS OF ENTREPRENEURSHIP
(Paper Code-1138)

Max. M. 75

OBJECTIVE

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

COURSE INPUTS

- UNIT-I** Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteristics.
- UNIT-II** Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.
- UNIT-III** Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.
- UNIT-IV** Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.
- UNIT-V** Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

SUGGESTED READINGS :

1. Tandon B.C. : Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David : Entrepreneurial Megabooks; John Wiley and Sons, New York.
3. Srivastava S.B. : A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra : Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M. : Venture Capital - The Indian Experience; Prentice Hall of India.
6. Holt : Entrepreneurship - New Venture Cration; Prentice Hall of India.