



बस्तर विश्वविद्यालय, जगदलपुर (छ.ग.)
BASTAR VISHWAVIDYALAYA, JAGDALPUR (C.G.)

SYLLABUS
B.Com. PART-II
SESSION 2020-21

बस्तर विश्वविद्यालय, जगदलपुर (छ.ग.)

धरमपुरा, जगदलपुर, जिला—बस्तर (छ.ग.) 494001

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SYLLABUS
B.COM. PART-II

NOV 2020

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Corporate Accounting	75	150	50
II. Company Law	75		
Group-II			
I. Cost Accounting	75	150	50
II. Principles of Bus. Management	75		
Group-III			
I. Business Statistics	75	150	50
II. Fundamental of Entrepreneurship	75		

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संशोधित पाठ्यक्रम
बी.ए./बी.एस-सी./बी.कॉम./बी.एच.एस.-सी. भाग-दो,
आधार पाठ्यक्रम
प्रश्न पत्र-प्रथम
हिन्दी भाषा

पूर्णांक- 75

खण्ड-क निम्नलिखित 5 लेखकों के पाठ शामिल होंगे -

अंक-35

- | | | |
|-------------------------|---|--------------------------|
| 1. महात्मा गांधी | - | चोरी और प्रायश्चित |
| 2. आचार्य नरेंद्र देव | - | युवकों का समाज में स्थान |
| 3. वासुदेव भारण अग्रवाल | - | मातृभूमि |
| 4. हरि ठाकुर | - | डॉ. खूबचंद बघेल |
| 5. पं. माधवराव सप्रे | - | सम्भाषण-कुशलता |

खण्ड-ख हिन्दी भाषा और उसके विविध रूप

अंक-16

1. कार्यालयीन भाषा
2. मीडिया की भाषा
3. वित्त एवं वाणिज्य की भाषा
4. मशीनी भाषा

खण्ड-ग हिन्दी की व्याकरणिक कोटियाँ

अंक-24

संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण, समास, संधि एवं संक्षिप्तियाँ
अनुवाद व्यवहार : अंग्रेजी से हिन्दी में अनुवाद

इकाई विभाजन-

- | | |
|--------|---|
| इकाई-1 | चोरी और प्रायश्चित : महात्मा गांधी / कार्यालयीन भाषा, मीडिया की भाषा |
| इकाई-2 | युवकों का समाज में स्थान : आचार्य नरेन्द्र देव / वित्त एवं वाणिज्य की भाषा, मशीनी भाषा |
| इकाई-3 | मातृभूमि: वासुदेवशरण अग्रवाल / संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण |
| इकाई-4 | डॉ. खूबचंद बघेल : हरि ठाकुर / समास, संधि |
| इकाई-5 | सम्भाषण-कुशलता : पं. माधवराव सप्रे, / अनुवाद - अंग्रेजी से हिन्दी में अनुवाद, संक्षिप्तियाँ |

मूल्यांकन योजना -

प्रत्येक इकाई से एक-एक प्रश्न पूछे जाएंगे। प्रत्येक प्रश्न में आंतरिक विकल्प होगा। प्रत्येक प्रश्न के 15 अंक होंगे। प्रत्येक इकाई को दो-दो खण्डों (कमांक 'क' और 'ख' में) विभक्त करते हुए निर्धारित पाठ से 8 एवं पाठ्य सामग्री से 7 अंक के प्रश्न होंगे। इस प्रकार पूरे प्रश्न-पत्र के पूर्णांक 75 होंगे।

पाठ्यक्रम संशोधन का औचित्य : विद्यार्थी चर्चित एवं सुप्रसिद्ध व्यक्तियों के लेख के माध्यम से समाज एवं राष्ट्रहित के साथ-साथ व्यक्तित्व विकास विषयक मुद्दों से परिचित हो सके तथा व्याकरणिक एवं भाषा विषयक प्रस्तावित पाठ्यक्रम के माध्यम से हिन्दी भाषा संबंधित प्रयोग पक्ष से परिचित होते हुए प्रतियोगी परीक्षाओं की दृष्टि से ज्ञानार्जन कर सके।

अध्यक्ष- हिंदी अध्ययन मंडल

B.A/B.S.c./B.Com/B.H.S.c Part-II
Foundation Course
PAPER - II
ENGLISH LANGUAGE

M.M. 75

The question paper B.A/B.S.c./B.Com/B.H.S.c English Language cultural valuers shall comprise the following units:

UNIT-I	Short answer questions to be assed by (Five short answer questions of three marks each)	
UNIT-II	(a) Reading comprehension of an unseen passage	15 Marks
	(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 asked from the prescribed text which will comprise specimens of popular creative/writing and the following it 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. Kaurd Charak Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S. Ramanujam, Homi J. Babha Birbal Sahani.
 - (iii) Indian Scientific Institutions (Ancient & Modern)

Book Prescribed:

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

B.Com. II year
COMPULSORY
Group - I
PAPER – I (CORPORATE ACCOUNTING)

Objective

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

(As per company act 2013)
Proposed Syllabus

- UNIT-I** Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.
- UNIT-II** Final Accounts (as per company act 2013) 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 re-construction schemes.
- UNIT-V** Consolidated Balance Sheet of holding companies with one subsidiary only.

SUGGESTED READINGS:

1. Dr. S.M. Shukla, Shahitya Bhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

Group - I - PAPER - II
COMPANY LAW

OBJECTIVE

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

Proposed Syllabus

- 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. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
3. Dr. R.C. Agrawal, Shahitya Bhawan Agra.
4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi.
5. Act, 2013 Chand & Sons, New Delhi.

Group - II
PAPER – I (COST ACCOUNT)

OBJECTIVE

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

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. M.L. Agrawal: Shahitya Bhawan Agra.
2. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
3. Arora M.N.: Cost Accounting - Principles and Practice; Vikas, New Delhi.
4. Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.

Group - II - PAPER - II
PRINCIPLES OF BUSINESS MANAGEMENT

OBJECTIVE

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

Proposed Syllabus

- 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. Dr. R.C. Agrawal, Agra.
2. Dr. S.C. Saxena, Agra.
3. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.

Group - III - PAPER - I
BUSINESS STATISTICS

OBJECTIVE

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

Proposed Syllabus

- 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; Skewness and measures;**
- UNIT-III** **Analysis of Bivariate Data: Linear regression two variables and correlation**
- UNIT-IV** Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); 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.

SUGGESTED READINGS:

1. S.M.Shukla, Shahitya Bhawan, Agara.
2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

Group - III PAPER - II
FUNDAMENTALS OF ENTREPRENEURSHIP

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.

Proposed Syllabus

- 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. Srivastava S.B.: A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
2. Tandon B.C.: Environment and Entrepreneur; Chugh Publications, Allahabad.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi