

दुर्ग विश्वविद्यालय, दुर्ग (छ.ग.)



बी.कॉम. प्रथम वर्ष

हेतु

पाठ्यक्रम

मुख्य परीक्षा – 2018 हेतु

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B.Com. - I

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REVISED ORDINANCE NO.-23

(As per State U.G.C. Scheme)

BACHELOR OF COMMERCE

- 1 The three year course has been broken up into three Parts.
Part-I known as B. Com. Part-I Examination at the end of first year. Part-II Examination at the end of the second year, and,
Part-III Examination at the end of the third year.
- 2 A candidate who after passing (10+2) Higher Secondary or Intermediate examination of Chhattisgarh Board of Secondary Education, Raipur or any other examination recognized by the University or Chhattisgarh Board of Secondary Education as equivalent there to has attended a regular course of study in an affiliated college or in the Teaching Department of the University for one academic year, shall be eligible for appearing at the B.Com. Part-I examination.
- 3 A candidate who after passing B.Com. Part-I examination of the University or any other examination recognized by the University as equivalent thereto has attended a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-II Examination.
- 4 A candidate who after passing B.Com. Part-II examination of the University has completed a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-III examination.
- 5 Besides regular students, subject to their compliance with this ordinance, ex-students and non-collegiate students shall be eligible for admission to the examination as per provision of Ordinance No. 6 relating to examinations (General).
- 6 Provided that non-collegiate candidates shall be permitted to offer only such subject/ papers as are taught to the regular students at any of the University Teaching Department or College.
- 7 Every candidate for B.Com. Examination shall be examined in subjects as mentioned in the marking scheme and course or studies.
- 8 A candidate who has passed the B.Com. Part-III examination of the University shall be

allowed to present him of examination in any of the additional subjects prescribed for the B.Com. Examination and not taken by him at the degree examination. Such candidate will have to first appear and pass the B. Com. Part-I examination in the subject which he proposes to offer then the B.Com. Part-II and Part-III examination in the same subject. Successful candidates will be given a certificate to that effect.

9. In order to pass at any part of the three year degree course examination, an examinee must obtain not less than 33% of the total marks in each paper/group of subjects. In group where both theory and practical examinations are provided an examinee must pass in both theory and practical parts of examination separately.
10. Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations In determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I examination.
11. 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.
12. 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.

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B.COM. PART-I
SCHEME OF EXAMINATION

			Max. Marks	Min. Marks
I.	Environmental Studies	75	100	33
	Field Work	25		
A. FOUNDATION COURSE				
I.	Hindi Language - I		75	26
II.	English Language - II		75	26
नोट : प्रत्येक खंड में से 2 प्रश्न हल करने होंगे । सभी प्रश्न समान अंक के होंगे ।				
B. THREE COMPULSORY GROUPS				
GROUP - I				
Accounting:				
I.	Financial Accounting-I	75		
II.	Business Mathematics-II	75	150	50
GROUP - II				
Business Management:				
III.	Business Communication-I	75		
IV.	Business Reg. Framework-II	75	150	50
GROUP - III				
Applied Economics:				
I.	Business Environment-I	75		
II.	Business Economics-II	75	150	50

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 either by University or examination centres.
- 3 Calculators with, memory and following variables be permitted $+$, $-$, \times , \div , square reciprocal, exponentials, 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.

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Part - I
SYLLABUS FOR ENVIRONMENTAL STUDIES AND HUMAN RIGHTS
(Paper code-0828)

MM. 75

इन्वारमेंटल साईंसेस के पाठ्यक्रम को स्नातक स्तर भाग—एक की कक्षाओं में विश्वविद्यालय अनुदान आयोग के निर्देशानुसार अनिवार्य रूप से शिक्षा सत्र 2003–2004 (परीक्षा 2004) से प्रभावशील किया गया है। स्वशासी महाविद्यालयों द्वारा भी अनिवार्य रूप से अंगीकृत किया जाएगा।

भाग 1, 2 एवं 3 में से किसी भी वर्ष में पर्यावरण प्रश्न—पत्र उत्तीर्ण करना अनिवार्य है। तभी उपाधि प्रदाय योग्य होगी।

पाठ्यक्रम 100 अंकों का होगा, जिसमें से 75 अंक सैद्धांतिक प्रश्नों पर होंगे एवं 25 अंक क्षेत्रीय कार्य (Field Work) पर्यावरण पर होंगे।

सैद्धांतिक प्रश्नों पर अंक — 75 (सभी प्रश्न इकाई आधार पर रहेंगे जिसमें विकल्प रहेगा)

- | | | | |
|-----|------------------|---|--------|
| (अ) | लघु प्रश्नोंत्तर | — | 25 अंक |
| (ब) | निबंधात्मक | — | 50 अंक |

Field Work — 25 अंकों का मूल्यांकन आंतरिक मूल्यांकन पद्धति से कर विश्वविद्यालय को प्रेषित किया जावेगा। अभिलेखों की प्रायोगिक उत्तर पुस्तिकाओं के समान संबंधित महाविद्यालयों द्वारा सुरक्षित रखेंगे।

उपरोक्त पाठ्यक्रम से संबंधित परीक्षा का आयोजन वार्षिक परीक्षा के साथ किया जाएगा।

पर्यावरण विज्ञान विषय अनिवार्य विषय है, जिसमें अनुत्तीर्ण होने पर स्नातक स्तर भाग—एक के छात्र/छात्राओं को एक अन्य विषय के साथ पूरक की पात्रता होगी। पर्यावरण विज्ञान के सैद्धांतिक एवं फील्ड वर्क के संयुक्त रूप से 33: (तीस प्रतिशत) अंक उत्तीर्ण होने के लिए अनिवार्य होंगे।

स्नातक स्तर भाग—एक के समस्त नियमित/भूतपूर्व/अमहाविद्यालयीन छात्र/छात्राओं को अपना फील्ड वर्क सैद्धांतिक परीक्षा की समाप्ति के पश्चात् 10 (दस) दिनों के भीतर संबंधित महाविद्यालय/परीक्षा केन्द्र में जमा करेंगे एवं महाविद्यालय के प्राचार्य/केन्द्र अधीक्षक, परीक्षकों की नियुक्ति के लिए अधिकृत रहेंगे तथा फील्ड वर्क जमा होने के सात दिनों के भीतर प्राप्त अंक विश्वविद्यालय को भेजेंगे।

UNIT-I THE MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, Scope and

Importance Natural Resources:

Renewable and Nonrenewable Resources

- (a) Forest resources: Use and over-exploitation, deforestation, Timber extraction, mining, dams and their effects on forests and tribal people and relevant forest Act.
- (b) Water resources: Use and over-utilization of surface and ground water, floods drought, conflicts over water, dam's benefits and problems and relevant Act.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.
- (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.
- (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.
- (f) Land resources: Land as a resource, land degradation, man induced landslides soil erosion and desertification.

(12 Lecture)

UNIT-II ECOSYSTEM

(a) Concept, Structure and Function of and ecosystem

- Producers, consumers and decomposers.
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, Types, Characteristics Features, Structure and Function of Forest, Grass, Desert and Aquatic Ecosystem.

(b) Biodiversity and its Conservation

- Introduction - Definition: genetic. species and ecosystem diversity
- Bio-geographical classification of India.
- Value of biodiversity: Consumptive use. Productive use, social ethics, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as mega-diversity nation.

- Hot spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflict.
- Endangered and endemic species of India.
- Conservation of biodiversity: In situ and Ex-situ conservation of biodiversity.

(12 Lecture)

UNIT- III

(a) Causes, effect and control measures of

- Air water, soil, marine, noise, nuclear pollution and Human population.
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Disaster Management: floods, earthquake, cyclone and landslides.

(12 Lecture)

(b) Environmental Management

- From Unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people, its problems and concerns.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.
- Wasteland reclamation
- Environment protection Act: Issues involved in enforcement of environmental legislation.
- Role of Information Technology in Environment and Human Health.

UNIT- IV

General background and historical perspective- Historical development and concept of Human Rights, Meaning and definition of Human Rights, Kind and Classification of Human Rights. Protection of Human Rights under the UNO Charter, protection of Human Rights under the Universal Declaration of Human Rights, 1948. Convention on the Elimination of all forms of Discrimination against women. Convention on the Rights of the Child, 1989.

UNIT- V

Impact of Human Rights norms in India, Human Rights under the Constitution of India, Fundamental Rights under the Constitution of India, Directive Principles of State policy under the Constitution of India, Enforcement of Human Rights in India. Protection of Human Rights under the Human Rights Act, 1993- National Human Rights Commission, State Human Rights Commission and Human Rights court in India. Fundamental Duties under the Constitution of India.

Reference/ Books Recommended

1. SK Kapoor- Human rights under International Law and Indian Law.
2. HO Agrawal- Internation Law and Human Rights
3. एस.के. कपूर – मानव अधिकार
4. जे.एन. पान्डेय – भारत का संविधान
5. एम.डी. चतुर्वेदी –भारत का संविधान
6. J.N.Pandey - Constitutional Law of India
7. Agarwal K.C. 2001 Environmental Biology, Nidi pub. Ltd. Bikaner
8. Bharucha Erach, the Biodiversity of India, Mapin pub. Ltd. Ahmedabad 380013, India, Email: mapin@icenet.net(R)
9. Bruinner R.C. 1989, Hazardous Waste Incineration. McGraw Hill Inc.480p
10. Clark R.S. Marine pollution, Clanderson press Oxford (TB)
11. Cuningham, W.P.Cooper. T.H.Gorhani, E & Hepworth. M.T,200
12. Dr. A.K.- Environmental Chemistry. Wiley Eastern Ltd.
13. Down to Earth, Center for Science and Environment (R)
14. Gloick, H.P. 1993 Water in crisis. pacific institute for studies in Deve. Environment & Security. Stockholm Eng. Institute. Oxford University, Press. m 473p.
15. Hawkins R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Mumbai (R)

16. Heywood, V.H. & Watson, T.T.1995 Global Biodiversity Assessment, Cambridge Univ. Press 1140p
17. Jadhav H. & Bhosale, V.H. 1995 Environmental Protection and Law. Himalaya pub. House, Delhi 284p
18. Mckinney M.L.& School R.M.1996, environmental Science systems & solutions, web enhanced edition, 639p
19. Mhadkar A.K. Matter Hazardous, Techno-Science publication(TB)
20. Miller T.G.Jr. Environment Science, Wadsworth publication co. (TB)
21. Odum E.P.1971, Fundamentals of Ecology, W.B. Saunders Co. USA,574p
22. Rao M.N. & Datta, A.K. 1987, Waste water treatment. Oxford & IBH pub.co.pvt. Ltd 345p
23. Sharma B.K. 2001, Environmental chemistry, Goel pub. House, Meerut
24. Survey of the Environment, The Hidu(M)
25. Townsend C. Harper J. And Michael Begon, Essentials of Ecology, Blackwell Science(TB)
26. Trivedi R.K.Handbook of Environment Laws, Rules, Guidlines, Compliances and Standards, Vol land II, Environment Media(R)
27. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science publication (TB)
28. Wanger K.D.1998, Environmental Management. W.B. Saunders Co. Philadelphia, USA 499

आधार पाठ्यक्रम

प्रश्न पत्र – प्रथम

हिन्दी भाषा

(पैपर संख्या 1111)

नोट:-

01. प्रश्न पत्र 75 अंक का होगा।
02. प्रश्न पत्र अनिवार्य होगा।
03. इसके अंक श्रेणी निर्धारण के लिए जोड़े जावेंगे।
04. प्रत्येक इकाई के अंक समान होंगे।

पाठ्य विषय:-

इकाई – 1. पल्लवन, पत्राचार तथा अनुवाद एवं पारिभाषिक शब्दावली।

इकाई – 2 मुहावरे – लोकोक्तीयां, शब्दशुद्धि, वाक्य शुद्धि, शब्द ज्ञान— पर्यायवाची, विलोम, अनेकार्थी समश्रुत

(समानोचरित) अनेक शब्दों के लिए एक शब्द।

इकाई – 3 देवनागरी लिपि की विशेषता, देवनागरी लिपि एवं वर्तनी का मानक रूप।

इकाई – 4 कम्प्यूटर में हिन्दी का अनुप्रयोग, हिन्दी में पदनाम।

इकाई – 5 हिन्दी अपठित, संक्षेपण, हिन्दी में संक्षिपतीकरण।

पाठ्यक्रम के लिए पुस्तकें –

- | | | |
|---------------------------------------|---|------------------------------------|
| 01. भारतीयता के स्वर साधन धनंजय वर्मा | — | म.प्र.ग्रंथ अकादमी |
| 02. नागरी लिपि और हिन्दी | — | अनंत चौधरी – ग्रंथ अकादमी पटना। |
| 03. कम्प्यूटर और हिन्दी | — | हरिमोहन— तक्षशिला प्रकाशन, दिल्ली। |

**FOUNDATION COURSE
PAPER - II
ENGLISH LANGUAGE**

M.M. 75

UNIT-1 Basic Language skills: Grammar and Usage.

Grammar and Vocabulary based on the prescribed text.

To be assessed by objective / multiple choice tests.

(Grammar – 20 Marks Vocabulary - 15 Marks)

UNIT-2 Comprehension of an unseen passage.

05

This should simply not only

(a) An understanding of the passage in question, but also

(b) A grasp of general language skills and issues with reference to words and usage

Within the passage and

(c) The Power of short independent composition based on themes and issues raised in the passage.

To be assessed by both objective multiple choice and short answer type tests.

UNIT-3 Composition: Paragraph writing

10

UNIT-4 Letter writing (The formal and one Informal)

10

Two letters to be attempted of 5 marks each. One formal and one informal.

UNIT-5 Texts:

15

Short prose pieces (Fiction and not fiction) short poems, the pieces should cover a range of authors, subjects and contexts. With poetry if may sometimes be advisable to include pieces from earlier periods, which are often simpler than modern examples. In all cases, the language should be accessible (with a minimum of explanation and reference to standard dictionaries) to the general body of students schooled in the medium of an Indian language.

Students should be able to grasp the contents of each piece; explain specific words, phrases and allusions; and comment on general points of narrative or argument. Formal Principles of Literary criticism should not be taken up at this stage.

To be assessed by five short answers of three marks each.

BOOKS PRESCRIBED -

English Language and Indian Culture-Published by M.P. Hindi Granth Academy Bhopal.

GROUP - I
FINANACIAL ACCOUNTING
(Paper Code-1113)
PAPER – I

M.M. 75

OBJECTIVE

To Impart basic accounting knowledge as applicable to business

COURSE INPUTS

UNIT-I Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India.
Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between Journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.

UNIT-II Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.
Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

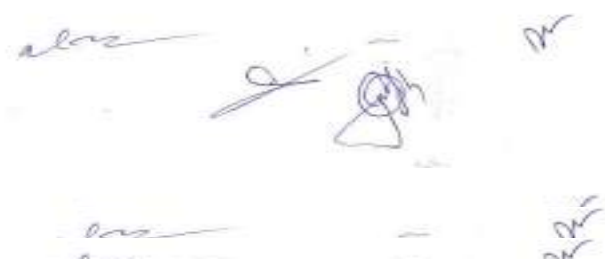
UNIT-III Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard : Provisions and Reserves. Accounts of Non-Trading Institutions

UNIT-IV Special Accounting Areas:

Branch Accounts: Dependent branch: Debtors system, stock and debtor System; Hire-purchase and installment purchase system ; Meaning of hire-Purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting Records for goods of small values; Installment purchase system ; After sales Service.

UNIT-V a. Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments after closing the accounts ; Fixed fluctuating capital ; Goodwill ; AS-10 ; Joint Life Policy ; Change in Profit Sharing Ratio.

b. Reconstitution of a partnership firm-Admission of a partner ; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of partnership firm-Modes of dissolution of a firm; Accounting entries; Insolvency of partners distribution.



SUGGESTED READINGS:

- 1 Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
- 2 Gupta, R.L. and Radhaswamy, M: Financial Accounting; Sultan chand and Sons, New Delhi.
- 3 Monga J.R. Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- 4 Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S.Chand & Co. New Delhi.
- 5 Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- 6 Agrawala A.N. Agrawala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
- 7 उच्चातर लेखांकन: राणा एवं अन्य : म.प्र.हिन्दी ग्रंथ अकादमी, भोपाल
- 8 उच्चातर लेखांकन: वसु एवं दास : अंग्रेजी
- 9 उच्चातर लेखांकन: हनीफ एवं मुखर्जी अंग्रेजी
- 10 वित्तीय लेखांकन : एस.एम. शुक्ला : साहित्य भवन आगरा



BUSINESS MATHEMATICS

(Paper Code-1114)

PAPER - II

M.M. 75

OBJECTIVE

The objective of this course is to enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.

COURSE INPUTS

UNIT- I Calculus (Problem and theorems involving trigonometrically ratios are not to be done). Differentiation: Partial derivatives up to second order ; Homogeneity of function and Euler's theorem; Maximum and Minimum; cases of one variable involving second or higher order Derivatives; Logarithm's

UNIT -II Matrices and Determinants: Definition of a matrix, Types of matrices, Algebra of Matrices; Properties of Determinants; Calculation of values of determinants up to third order; Ad joint of a matrix; elementary Row or column operations; Finding inverse of a Matrix through adjoin and elementary Row or column Operations; Solution of a system of linear equations having unique solution and involving not more than Three variables.

UNIT-III linear programming Formulation of LPP: Graphical method of solution ; Problems relating to two variables Including the case of mixed constraints; Cases having no solutions, unbounded solution and redundant Constraints. Transports problem, Ratio & Proportion.

UNIT- IV Compound interest and Annuities : Certain different type of interest rates; Concept of present value and Amount of a sum; Type of annuities; Present value and debentures, Problems relating to sinking funds.

Unit – V Averages, percentages, commission brokerage, profit and loss.



BUSINESS COMMUNICATION

(Paper Code-1115)

PAPER – I

M.M. 75

OBJECTIVE

The Objective of this course is to develop effective business communication skills among the students.

COURSE INPUTS

UNIT-I Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating; Communication models and process principles of effective communication; Theories of communication; Audience analysis.

Self-Development and Communication: Development of positive personal attitudes, SWOT analysis; Vot's model of interdependence; Whole communication.

UNIT-II Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barriers); Improving communication.

Practices in business communication: Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

UNIT-III Writing Skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

UNIT-IV Report Writing: Introduction to a proposal, short report and formal report, report preparation.

Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

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UNIT-V Non-Verbal Aspects of Communicating.

Body language: Kinesics, Proxemics, Para language..

Effective listening: Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions.

Interviewing Skills: Appearing in interviews; conducting interviews; Writing resume and letter of application .

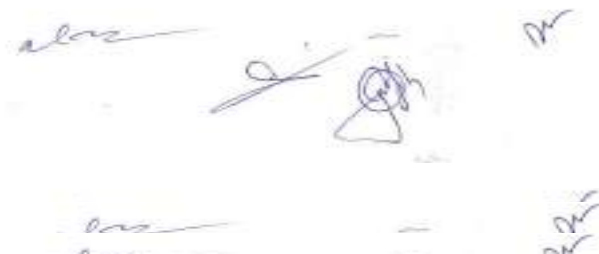
Modern Forms of Communicating: Fax; E-mail; Video conferencing; etc.

International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business

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SUGGESTED READINGS:

- 1 Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
- 2 Ronald E. Dulek and John Fielder: Principles of Business Communication; Macmillan Publishing Company, London.
- 3 Randall E. Magors; Business Communication: Harper and Row New York.
- 4 Webster's Guide to Effective letter writing; Harper and Row, New York.
- 5 Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
- 6 Kaul: Business Communication; Prentice Hall, New Delhi.
- 7 Kaul: Effective Business Communication: Prentice Hall, New Delhi.
- 8 Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.
- 9 Senguin J: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
- 10 Robinson, Netrakanti and Shintre: Communicative Competence in Business English ; Orient Longman, Hyderabad.



BUSINESS REGULATOR FRAME WORK (Paper Code-1116)

PAPER - II

M.M. 75

OBJECTIVE

The objective of this course is to provide a brief idea about the framework of Indian business laws.

COURSE INPUTS

UNIT-I Law of Contract (1872) : Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT-II Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT-III Sale of Goods Act 1930: Formation of contracts of sale; Goods and their Classification, price, Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

UNIT-IV Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.

UNIT-V The Consumer Protection Act 1986: Sailable features; Definition of consumer; Grievance redressal machinery;
Foreign Exchange Management Act 2000: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).

SUGGESTED READINGS:

- 1 Desai T.R. Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
- 2 Khergamwala J.S.: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd. Mumbai.
- 3 Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
- 4 Kuchal M.C. Business Law; Vikas Publishing House, New Delhi.
- 5 Kapoor N.D. Business Laws, Sultan Chand & Sons, New Delhi.
- 6 Chandha P.R.: Business Law; Galgotia, New Delhi.

GROUP - III
BUSINESS ENVIRONMENT

(Paper Code-1117)

PAPER - I

M.M. 75

OBJECTIVE

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

COURSE INPUTS

UNIT-I Indian Business Environment: Concept, components, and importance

Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT-II Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

UNIT-III Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing. Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; Collaborations in the light of recent changes.

UNIT-IV Review of Precious Plans, the current five Year Plan, major Policy, Resources Allocation.

UNIT-V International Environment : international trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO World Bank, IMF; FDI, Counter trade.

SUGGESTED READINGS:

- 1 Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
- 2 Agrawal A.N.: Indian Economy; Vikas Publishing House, Delhi.
- 3 Khan Farooq A: Business and Society: S. Chand., Delhi.
- 4 Dutt R. and Sundaram K.P.M.; Indian Economy: S. Chand, Delhi.
- 5 Misra S.K. and Puri V.K.: Indian Economy: Himalaya Publishing House, New Delhi.
- 6 Hedge Lan : Environmental Economics; Macmillan, Hampshire.
- 7 Dutt Ruddar : Economic Reforms in India - A Critique : S. Chand, New Delhi.

BUSINESS ECONOMICS

(Paper Code-1118)

PAPER - II

M.M. 75

OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

COURSE INPUTS

UNIT-I Introduction: Basic problems of an economy; Working of price mechanism.

Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity' s; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT-II Production Function: Law of variable proportions; Iso-quants; Expansion path; Returns to scale; Internal and external economies and diseconomies.

UNIT-III Theory of Costs: Short-run and long-run cost curves - traditional and modern approaches.

Market Structures I Market structures and business decisions; Objectives of a business firm.

- a Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
- b Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.

UNIT-IV Market Structures

- a Monopolistic Competition : Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations ; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
- b Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly.

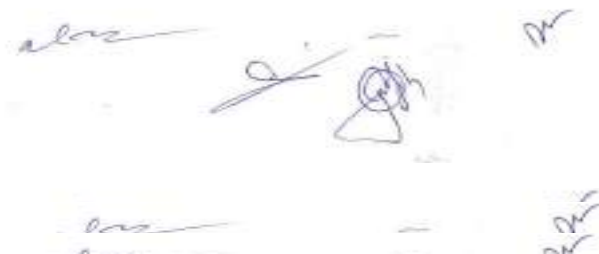
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UNIT-V Factor Pricing-I: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor.

Factor pricing-II: Rent concept, Ricardian and modern theories of Rent, interest. Interests-concept and theories of interest; Profit-nature, concepts and theories of profit.

SUGGESTED READINGS:

1. John P. Gould, Jr. and Edward P. Lazear: Micro economic Theory; All India Traveller, Delhi.
2. Browning Edger K, and Browning Jacqueniece M: Microeconomic Theory and Applications; Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and its Uses; Khosla Publishing House, New Delhi.
4. Koutsoyianni A.: Modern Microeconomics: Macmillan, New Delhi.
5. Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
8. Forgeson P.R. and Rothschild R., and Forgeson G.J.: Business Economics; MacMillan Hampshire.
9. Ahuja H.I: Business Economics; S.Chand & Co., New Delhi.



B. COM.-I YEAR (COMPUTER APPLICATION)

MARKS DISTRIBUTION

THEORY PAPER	PAPER - I	TOTAL MARKS - 50
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	PAPER - II	TOTAL MARKS - 50
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Every unit of theory paper will consists of 10 marks.

PRACTICAL PAPER	TOTAL MARKS - 50
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Practical Marks Distribution	VIVA - 10
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INTERNAL - 15

PRACTICAL - 25

Practical Test will consist of 3 hrs.

TOTAL MARKS - 150

Syllabus of B. Com - I (Computer Application)

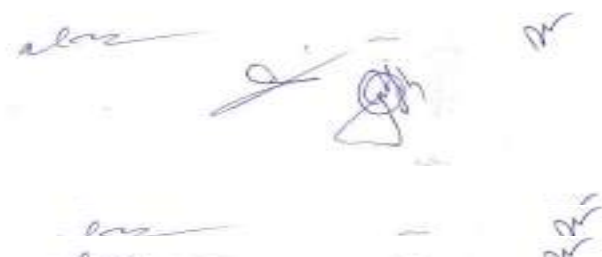
PAPER - I

(COMPUTER FUNDAMENTALS AND OFFICE AUTOMATION) (Paper Code-1119)

UNIT-I Introduction to Computers

Computer System Characteristics and Capabilities: Speed, Accuracy, Reliability, Memory capability, Repeatability. Computer Hardware and Software: Block Diagram of Computer, Different Types of Software. Data Processing: Data, Data Processing System, Storing Data, Processing Data. Types of Computers: Analog, Digital, Hybrid General and Special Purpose Computers. Computer Generations: Characteristics of Computer Generations Computer Systems - Micro, Minis & Main-Frame

Introduction to a PC: The IBM Personal Computer Types of PC systems PC, XT & AT Pentium PC's. Prevailing computer configurations. Various types of computer peripherals and memory devices. Limitations of Micro Computer.



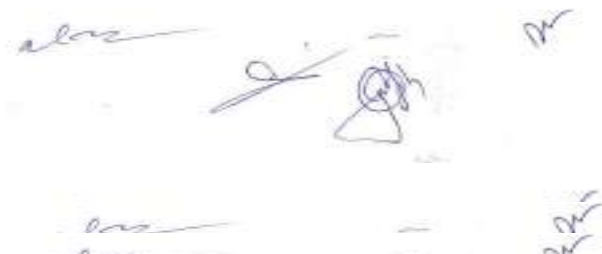
UNIT-II Computer Software and Application

System Software: System software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems programs, Booting Loader, Diagnostic Tests, BIOS, Utility Programs, File Maintenance, Language Processors, Assembler, Compiler & Interpreter. Types of operating systems- MS DOS, WINDOWS, UNIX/Linux. Application Software: Microcomputer Software, Interacting with the System, Trends in PC software, Types of Application Software, Difference between Program and Packages.

UNIT-III Operating System

Fundamentals of DOS: Physical Structure of the Disk, Compatibility of drives, Disks & DOS versions, Preparing Disks for use, Device Names. Getting Started with DOS Booting Process, System Files and Command com, Internal DOS Commands - DIR, MD, CD, COPY, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE. Files & Directories, Elementary External DOS Commands - CHKDSK, MEM, XCOPY, PRINT, DISKCOPY, DISKCOMP, DOSKEY, HELP, TREE, SYS, LABEL, ATTRIB, Creating a Batch Files, Additional Commands - ECHO, PROMPT, MODE, GRAPHICS, EDIT, FORMAT, FDISK, BACKUP, RESTORE, MORE, SORT, APPEND. Windows Concepts, Features, Structure , Desktop, Taskbar, Start Menu, My Computer, Recycle bin, Accessories: Calculator, Notepad, Paint, WordPad, Character Map. Explorer: Creating folders and other Explorer facilities. Internet explorer basics, navigating the web.

UNIT-IV Ms Word - Creating & editing word documents, Formatting documents - aligning documents, indenting paragraphs, changing margin, formatting pages, formatting paragraph, printing labels, working with tables, formatting text in tables, inserting & deleting cells, rows & Columns, use Bulleted & numbering.



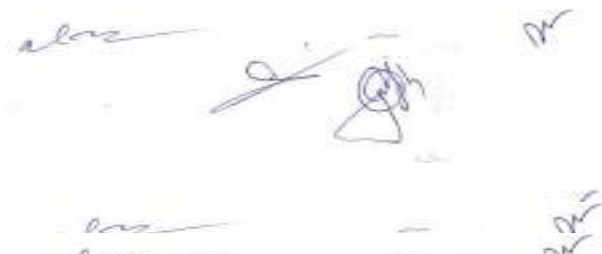
Checking spelling & Grammar, Finding synonyms, Working with long documents, working with header & Footer, adding page no & footnote, working with Graphics, inserting ClipArt, working templates, Creating templates, working with Mail - Merge, Writing the Form letter, Merging Form documents, Merging to label, Working with Mailing lists and Data Sources, Selecting Merge Records, Creating Macro, Running Macro.

Presenting with power point : Creating presentation, working with slides, Different type of slides, setting page layout, selecting background & applying design, adding Graphics to slide, adding sound & Movie, working with table, crating chart & Graph, playing a slide show, slide transition, advancing slides, setting time, rehearsing timing, animating slide, animating objects, running the show from windows.

UNIT-V Working with Excel - Introducing Excel, Use of Excel sheet, saving, opening & printing workbook, Apply formats in cell & text, Divide worksheet into pages, setting page layout, adding Header & Footer. Using multiple documents, arranging windows i.e. (Cascade, Tiled, Split), protecting your work, password protection. Working with Functions & Formulas, using absolute reference, referencing cell by name, using cell label, Giving name to cell and ranges, working with formulas (Mathematical & Trigonometric, Statistical, Date time, Most recently used), Working with Excel Graphics, creating chart & graphs. Working with lists & database, sorting a database, Filtering a database, using auto filter, Criteria Range, Calculating total & Subtotal, Creating Pivot table, Goal seek, Recording & Playing Macros, Deleting & Selecting Macro location, Use of Freeze option.

SUGGESTED BOOKS:

- 1 Office 2000 Made Easy - Alan Neibauer, Tata McGraw Hill.
- 2 Operating System (Incl. DOS & UNIX) : C. Ritchie [BPB]



PAPER - II

COMPUTERIZED FINANCIAL ACCOUNTING (Paper Code-1120)

UNIT-I Introduction to Data Base Management System, Introduction to FoxPro. Creating Data Base Files, list, display, edit browse replace, delete, pack, recall, locate-continue seek and find, sort, index, display structure, modify structure, memo field.

UNIT-II Memory variables, store, date and time function, printing reports and labels, mathematical function - sum, average, count, sort(), min(), max(), between(), len(), Floor(), int(), log(), sign(), character function - left(), right(), at(), stuff(), is upper(), is lower(), is alpha(), is digit(), replicate(). Great ion of Macros, Array.

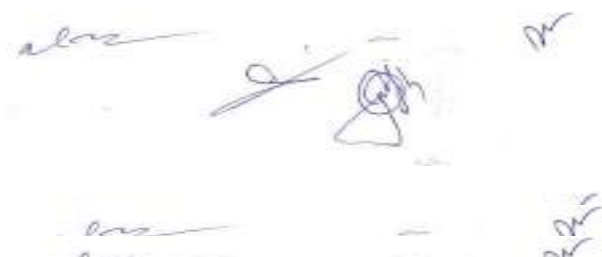
UNIT-III Programming with fox pro : modify command, using do while-end do, making decision with if-end if, scan-end, text-end text, do...case-end...case, for-end for, accept, input, wait, set relation, update, join, @ say, get command with read, pictures and functions with @.Windows, menus and popus-creating menu define menu, defining and using popups and popups features, creating simple menu with @ prompt, defining and using windows.

UNIT-IV Introduction to Accounting Software [Ex.-Tally], Creation of Company, Ledgers & Groups. Advance features of Accounting Software. Accounting Transactions: Operating Cycle, Journal, Concept of Accounts Receivable and payable, Compound Journal entry, Opening entry of Ledger.

UNIT-V Voucher Entry : Types of Voucher, Capital and Revenue, Income, Expenditure, Receipts Preparation of Trial Balance, Profit & Loss Account & Balance Sheet. Depreciation, Provisions and Reserves, Methods of Depreciation, Depreciation of assets, Depreciation of replacement cost.

SUGGESTED REFERENCES:

1. Foxpro made simple by R.K. Taxali.
2. Foxpro 2.5 by Charies Seigal.
3. Tally 5.4 by Vishupuriya Singh.
4. Implementry tally 1.4 by K.K. Nadhni.



PAPER - III

PRACTICAL EXERCISES BASED ON PAPER I&II

Following practical's (from s.no. 1 to 7) to be done using any financial accounting S/w (like Tally)

- Setting up Ledger & Groups.
- Study of recording of transactions in the 'Voucher'. (According to Golden rules)
- Study of 'Final A/C preparation & displaying in different mode/format.
- Study of alteration & Deletion of ledger/Groups.
- Study of cash & find flow, day book, sales register, purchase register, bills receivable/ Payable etc.
- Study of data security & backing up data.
- Outline of entry of Income Tax, ED, VAT, ST/CST, PF, Gratuity, Bonus, Loans & Depreciation etc.
- Creating label, report and screen files using database file with all types of fields.
- Making of Macros for creating new data base functions.
- Programming in FoxPro which covers menus, Conditional branching & looping, array, memory variable, hyperlink.
- Study of working with two or more data bases using join, Set relation, update.
- Sending circular letter to all organization using mail merge.
- Practical that covers all Graphs.
- Create conditional Batch file for selection of copying, deleting, renaming & exit file.
- Practice of all internal & External Dos commands.

Creating Sheet which covers sorting. Grouping, Freeze, auto sum, subtotal, Max, Min, Goal seek function.

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दुर्ग विश्वविद्यालय, दुर्ग (छ.ग.)



बी.कॉम. द्वितीय वर्ष

हेतु

पाठ्यक्रम

मुख्य परीक्षा – 2018 हेतु

B. Com. - II

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6. Business Management	-	10
7. Applied Economics	-	11
8. Computer Application	-	13

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REVISED ORDINANCE NO. - 23

(As per State U. G. C. Scheme)

BACHELOR OF COMMERCE

- 1 The three year course has been broken up into three Parts.
Part-I known as B. Com. Part-I Examination at the end of first year. Part-II Examination at the end of the second year, and Part-III Examination at the end of the third year.
- 2 A candidate who after passing (10+2) Higher Secondary or Intermediate examination of
- 3 C.G. Board of Secondary Education, C.G. or any other examination recognized by the University or C.G. Board of Secondary Education as equivalent thereto has attended a regular course of study in an affiliated college or in the Teaching Department of the University for One Academic Year, shall be eligible for appearing at the B.Com. Part-I examination.
- 4 A candidate who after passing B.Com. Part-I examination of the University or any other examination recognized by the University as equivalent thereto has attended a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-II Examination.
- 5 A candidate who after passing B.Com. Part-II examination of the University has completed a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-III examination.
- 6 Besides regular students, subject to their compliance with this ordinance, ex-students and non-collegiate students shall be eligible for admission to the examination as per provision of Ordinance No. 6 relating to examinations (General).

Provided that non-collegiate candidates shall be permitted to offer only such subject/ papers as are taught to the regular students at any of the University Teaching Department of College.

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7. Every candidate for B.Com. Examination shall be examined in subjects as mentioned in the marking scheme and course or studies.
8. A candidate who has passed the B.Com. Part-III examination of the University shall be allowed to present him of examination in any of the additional subjects prescribed for the B.Com. Examination and not taken by him at the degree examination. Such candidate will have to first appear and pass the B. Com. Part-I examination in the subject which he proposes to offer then the B.Com. Part-II and Part-III examination in the same subject. Successful candidates will be given a certificate to that effect.
9. In order to pass at any part of the three year degree course examination, an examinee must obtain not less than 33% of the total marks in each paper/group of subjects. In group where both theory and practical examinations are provided an examinee must pass in both theory and practical parts of examination separately.

Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations In determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I examination.

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.

- n. 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	100	33
	Field Work	25		
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	50
ii.	Cost Accounting	75		
GROUP – II				
Business Management:				
i.	Principles of Business Management	75		
ii.	Company Law	75	150	50
GROUP - III				
Applied Economics:				
i.	Business Statistics	75		
ii.	Fundamentals of	75	150	50

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, exponentials, 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
(पेपर कोड 1131)

खण्ड—क

निम्नलिखित 5 लेखकों के एक – एक निबंध पाठ्यक्रम में सम्मिलित होंगे—

- | | |
|-------------------------|----------------------------|
| 01. महात्मा गांधी | — सत्य और अहिंसा |
| 02. विनोबा भावे | — ग्राम सेवा |
| 03. आचार्य नरेन्द्र देव | — युवकों का समाज में स्थान |
| 04. वासुदेव शरण अग्रवाल | — मातृ— भूमि |
| 05. भगवतशरण अपाध्याय | — हिमाचल की व्युत्पत्ति |
| 06. हरि ठाकुर | — डॉ. खूबचंद बघेल |

खण्ड – ख

हिन्दी भाषा और उसके विविध रूप

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

खण्ड—ग

अनुवाद व्यवहार : अंग्रेजी से हिन्दी से अनुवाद

हिन्दी की व्यवहारिक कोटियाँ –

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

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 passed by (Five short answer questions of three marks each) 15 Marks

UNIT-II (a) Reading comprehension of an unseen passage 05 Marks
(b) Vocabulary

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+15Marks

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. Kaard
Charak Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S.
Rmanujam, Homi J. Babha Birbal Sahani.
- II. 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 enables the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

COURSE INPUT

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 Good will 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. 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.

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

Max. M. 75

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.
Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.
- 2 Anthony Robert, Reece, etal: Principles of Management Accounting; Richard D. Irwin Inc. Illinois.



- 3 Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice
- 4 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.

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

Max. M. 75

OBJECTIE

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; Depart mentation; 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

1 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 Challenges for the 21st Century; Butterworth Heinemann, Oxford.



- 2 Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
- 3 Fred Luthans : Organization Behaviour; McGraw Hill, New York.
- 4 Louis A Allen: Management and Organisation; McGraw Hill, Tokyo.
- 5 Ansoff H.I.: Corporate Strategy; McGraw Hill, New York.
- 6 Hampton. David R.: Modern Management; McGraw Hill, New York.
- 7 Dr. R.C. Agrawal, Agra.
- 8 Dr. S.C. Saxena, Agra

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

OBJECTE

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 enables 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)

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 Creation; Prentice Hall of India.



COMPUTER APPLICATION

MARKS DISTRIBUTION

Theory Paper Paper - I Total Marks - 50

Paper - II Total Marks - 50

Every unit of theory paper will consists of 10 marks.

Practical paper

Practical Marks Distribution:

Viva - 10

Internal - 15

Practical - 25

Total Marks - 150

Practical Test will consist of 3 Hrs.

Syllabus of B.Com.-II (Computer Application)

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PAPER - I
INTERNET APPLICATION & E-COMMERCE
(Paper Code-1139)

UNIT - I Introduction to HTML

Introduction to Internet & World Wide Web

Internet - Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.

World Wide Web (WWW) – www consortium browsing and information retrieval, exploring the www; address: URL

UNIT – II Introduction to HTML & Designing Web Page

Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.

HTML Document Structure - Head Section Illustration of Document Structure, Mark-up elements within the Head: BASE, ISINDEX, LINK, META, TITLE, SCRIPT

UNIT - III HTML Document Structure & HTML Forms

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

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

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

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

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

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

UNIT – V B to B e-Commerce & B to C e-Commerce

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

Business to Consumer e-Commerce - Consumer trade transactions.

The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.

e-Business - Introduction, Internet Bookshops, Software Supplies & support, e- newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.

TEXT BOOKS:

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

REFERENCE BOOKS :

1. Business on the Net - Dr. Kamlesh N. Agarwala (Macmillan India Ltd.)



PAPER - II
RELATIONAL DATABASE MANAGEMENT SYSTEM

(Paper Code-1140)

UNIT - I

DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL:

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

UNIT - II

Relational Database Management System

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

UNIT - III

RELATIONAL DATABASE DESIGN:

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



UNIT - IV

Introduction to RDBMS Software - Oracle

- a Introduction: Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.
- b DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views: What is Views, Create, Drop and Retrieving data from views?

UNIT - V

- a Security: Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.
- b PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.

SUGGESTED BOOKS:

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

PAPER - III

PRACTICAL EXERCISES BASED ON PAPER I & II

Practical's to be done:

- 2 Creating simple Web-pages using html.
- 3 Designing business web-sites using HTML features (e.g. html forms)
- 4 [Each student should study the existing business web-sites and do at least 05 exercises to create business websites using various html features]



- 5 Should perform various queries using SQL.
- 6 [Each student should create ER diagrams for various business scenarios, and convert it into tables, using any RDBMS Software (i.e. Oracle / Access)
- 7 Practical using various aspects of Oracle.
- 8 At least 10 practical-exercises covering the contents of paper-III]

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दुर्ग विश्वविद्यालय, दुर्ग (छ.ग.)



बी.कॉम. तृतीय वर्ष
हेतु
पाठ्यक्रम

मुख्य परीक्षा – 2018 हेतु

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B.Com.- III

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REVISED ORDINANCE NO.-23

(As per State U. G. C. Scheme)

BACHELOR OF COMMERCE

1. The three year course has been broken up into three Parts.
Part-I known as B. Com. Part-I Examination at the end of first year. Part-II Examination at the end of the second year, and,
Part-III Examination at the end of the third year.
2. A candidate who after passing (10+2) Higher Secondary or Intermediate examination of C.G. Board of Secondary Education, C.G. or any other examination recognized by the University or M.P. Board of Secondary Education as equivalent thereto has attended a regular course of study in an affiliated college or in the Teaching Department of the University for One Academic Year, shall be eligible for appearing at the B.Com. Part-I examination.
3. A candidate who after passing B.Com. Part-I examination of the University or any other examination recognized by the University as equivalent thereto has attended a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-II Examination.
4. A candidate who after passing B.Com. Part-II examination of the University has completed a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-III examination.
5. Besides regular students, subject to their compliance with this ordinance, ex-students and non-collegiate students shall be eligible for admission to the examination as per provision of Ordinance No. 6 relating to examinations (General).
Provided that non-collegiate candidates shall be permitted to offer only such subject/ papers as are taught to the regular students at any of the University Teaching Department of College.
6. Every candidate for B.Com. Examination shall be examined in subjects as mentioned in the marking scheme and course or studies.
7. A candidate who has passed the B.Com. Part-III examination of the University shall be allowed to present him of examination in any of the additional subjects prescribed for the B.Com. Examination and not taken by him at the degree examination. Such candidate will have to first appear and pass the B. Com. Part-I examination in the subject which he proposes to offer then the B.Com. Part-II and Part-III examination in the same subject. Successful candidates will be given a certificate to that effect.
8. In order to pass at any part of the three year degree course examination, an examiner.

9. Must obtain not less than 33% of the total marks in each paper/group of subjects. In group where both theory and practical examinations are provided an examinee must pass in both theory and practical parts of examination separately.
10. Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations in determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I examination.

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.

11. 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-III
SCHEME OF EXAMINATION

Subject	Max. Marks	Min. Marks
A. FOUNDATION COURSE-		
(a) Hindi Language -	75	26
(b) English Language -	75	26
B. COMPULSORY CORE COURSE:		
I. Income Tax	75	25
II. Indirect Tax	75	25
III. Management Accounting	75	25
IV. Auditing	75	25
And any one of the following Continuation Optional Group.		
OPTIONAL GROUP - A		
I. Financial Management	75	25
II. Financial Market	75	25
OPTIONAL GROUP - B		
Principal of Marketing	75	25
I. International Marketing	75	25
OPTIONAL GROUP - C		
i. Information Technology and its Applications in Business	75	25
ii. Essential of E-Commerce	75	25
OPTIONAL GROUP - D		
i. Fundamentals of Insurance	75	25
ii. Money & Banking System	75	25

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, exponentials, 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.

**आधार पाठ्यक्रम
हिन्दी भाषा
(पेपर कोड -0891)**

प्रथम प्रश्न पत्र

(बी. ए. बी. एस. सी., बी. काम., तृतीय वर्ष के पुनरीक्षित
एकांक त आधार पाठ्यक्रम एवं पाठ्य सामग्री का संयोजन)
।। सम्प्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान ।।

आधार पाठ्यक्रम की संरचना और अनिवार्य पाठ्य पुस्तक -हिन्दी भाषा एवं समसामयिकी - का संयोजन इस तरह किया गया है कि सामान्य ज्ञान की विषय वस्तु - विकाशशील देशों की समस्याओं - के माध्यम और साथ -साथ हिन्दी भाषा का ज्ञान और उसमें सम्प्रेषण कौशल अर्जित किया जा सके । इसी प्रयोजन से व्याकरण को अन्तर्वस्तु को विविध विधाओं की संकलित रचनाओं और सामान्य ज्ञान की पाठ्य सामग्री के साथ अन्तर्गुम्फित किया गया है । अध्यापक के लिए पूरी पुस्तक की सामग्री है और अभ्यास के लिए विस्तृत प्रश्नावली है । यह प्रश्नपत्र भाषा का है अतः पाठ्य सामग्री का व्याख्यात्मक या आलोचनात्मक अध्ययन अपेक्षित नहीं है । पाठ्यक्रम और सामग्री का संयोजन निम्नलिखित पाँच इकाइयों में किया जाता है । प्रत्येक इकाई को दो भागों में विभक्त किया गया है ।

इकाई - 1 (क) भारत माता : सुमित्रानंदन पंत, परसुराम की प्रतीज्ञा: रामधारी सिंह दिनकर,
बहुत बड़ा सवाल: मोहन राकेश, संस्कृति और राष्ट्रीय एकीकरण : यागेश अटल ।
(ख) कथन की शैलियों : रचनागत उदाहरण और प्रयोग ।

इकाई -2 (क) विकासशील देशों की समस्याएँ, विकासात्मक पुनर्विचार, और प्रौद्योगिकी एवं
नगरीकरण ।
(ख) विभिन्न संरचनाएँ ।

इकाई -3 (क) आधुनिक तकनीकी सभ्यता, पर्यावरण प्रदूषण तथा धारणीय विकास ।
(ख) कार्यलयीन पत्र और आलेख ।

इकाई -4 (क) जनसंख्या: भारत के संदर्भ में और गरीबों तथा बेरोजगारी ।
(ख) अनुवाद

इकाई -5 (क) ऊर्जा और शक्तिमानता का अर्थशास्त्र ।
(ख) घटनाओं, समारोहों आदि का प्रतिवेदन और विभिन्न प्रकार के निमंत्रण -पत्र

मूल्यांक योजना : प्रत्येक इकाई से एक-एक प्रश्न पूछा जायेगा । प्रत्येक प्रश्न में आंतरिक विकल्प होगा । प्रत्येक प्रश्न के 15 अंक होंगे । प्रत्येक दो-दो खंड (क्रमशः 'क' और 'ख' में) विभक्त हैं , इसलिए प्रत्येक प्रश्न के भी दो भाग, (क्रमशः 'क' और 'ख') होंगे । 'क' अर्थात् पाठ एवं सामान्य ज्ञान से संबद्ध प्रश्न के अंक 8 एवं 'ख' अर्थात् भाषा एवं सम्प्रेषण कौशल से संबद्ध प्रश्न के अंक 7 होंगे । इस प्रकार पूरे प्रश्न पत्र के पूर्णांक 75 होंगे ।

Foundation Course - III English
Language (Paper Code-1152)
B.A./B.Sc./B.Com./B.H.Sc./III

M.M. 75

The question paper for B.A./B.Sc./B.Com./B.H.Sc. III Foundation course, English Language and General Answers shall comprise the following items :

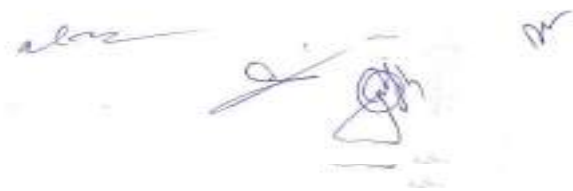
Five question to be attempted, each carrying 3 marks.

UNIT-I Essay type answer in about 200 words. 5 essay type question to be asked three to be attempted.	15
UNIT-II Essay writing	10
UNIT-III Precise writing	10
UNIT-IV (a) Reading comprehension of an unseen passage	05
(b) Vocabulary based on text	10
UNIT-V Grammar Advanced Exercises	25

Note: Question on unit I and IV (b) shall be asked from the prescribed text. Which will comprise of popular create writing and the following items. Minimum needs housing and transport Geo-economic profile of M.P. communication Educate and culture. Women and Worm in Empowerment Development, management of change, physical quality of life. War and human survival, the question of human social value survival, the question of human social value, new Economic Philosophy Recent Diberlialiation Method) Demoration decentralization (with reference to 73, 74 constitutional Amendment.

Books Prescribed:

Aspects of English Language and Development - Published by M.P. Hindi Granth Academy, Bhopal.

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COMPULSORY CORE COURSE

PAPER - I

INCOME TAX

(Paper Code-1153)

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications.

COURSE INPUTS

UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person.

Basis of charge: Scope of total income, residence and tax liability, income which does not form part of total income.

UNIT-II Heads of Income: Salaries; Income from house property.

UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.

UNIT-IV Computation of Tax Liability: Set-off and carry forward of losses; Deduction from gross total income.

Aggregation of income; Computation of total income and tax liability of and individual, H.U.F., and firm.

UNIT-V Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.

Tax evasion, Tax Avoidance and Tax planning.

Tax Administration: Authorities, appeals, penalties.

Suggested Reading:

1. Singhanian V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts: Sahitya Bhawan, Agra.
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain : Income Tax & Law (Hindi & English) Shahitya Bhavan, Publication, Agra,



PAPER - II
INDIRECT TAXES
(Paper Code-1154)

M.M. 75

OBJECTIV

This course aims at imparting basic knowledge about major indirect taxes.

UNIT-I Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act.

UNIT-II State Excise, CENVAT.

Detail study of State Excise during calculation of Tax.

UNIT-III Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy- advalorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores.

Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalized exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

UNIT-IV Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of turnover.

UNIT-V State Commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Proscution calculation of Tax. VAT- Preliminary Knowledge.

Suggested Reading:

- 1 Malhotra & Goyal (Hindi & English).
- 2 Shripal saklecha.- अप्रत्क्ष कर
- 3 Commercial Tax Act. (C.G.)
- 4 Central Excise Act.
- 5 Sales Tax Act.



PAPER – III
MANAGEMENT ACCOUNTING

(Paper Code-1155)

M.M. 75

OBJECTIVE

This course provides the students an understanding of the application of accounting techniques for management.

COURSE INPUTS

UNIT-I Management Accounting : Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs. financial accounting; Tools and techniques of management accounting; Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.

UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

UNIT-V Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.

Suggested Reading:

1. Arora M.N.: Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K.: Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkonson A.A.: Advanced Management Accounting; Printice Hall India, New Delhi.
7. J.K. Agrawal & R.K. Agrawal: Jaipur (English & Hindi).
8. Dr. M.R. Agrawal: Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra (Hindi & English)



PAPER - IV
AUDITING
(Paper Code-1156)

OBJECTIVE

M.M. 75

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

COURSE INPUTS

UNIT-I Introduction: Meaning and objectives of auditing; Types of audit; Internal audit.

Audit Process: Audit programme; Audit note books; Working papers and evidences.

UNIT-II Internal Check System: Internal control.

Audit Procedure: Vouching: Verification of assets and liabilities.

UNIT-III Audit of Limited Companies:

- a Company auditor - Appointment, powers, duties, and liabilities.
- b Divisible profits and dividend.
- c Auditor's report - standard report and qualified report.
- d Special audit of banking companies.
- e Audit of educational institutions.
- f Audit of Insurance companies.

UNIT-IV Investigation: Investigation; Audit of nonprofit companies,

- a Where fraud is suspected, and
- b When a running a business is proposed.
- c Verifications & Valuation of assets.

UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.

Suggested Reading:

1. Gupta KaPal: Contemporary Auditing: Tata Mcgraw Hill, New Delhi.
2. Tandon B.N.: Principles of Auditing: S. Chand & Co., New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing: Sultan Chand, New Delhi.
4. Sharma T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra.
5. Shukla S.M.: Auditing - Shahitya Bhavan, Agra, (Hindi)
6. Batliboy: Auditing

OPTIONAL GROUP A
Combination - I (Finance Area) **PAPER - I**
FINANCIAL MANAGEMENT
(Paper Code-1157)

M.M. 75

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

COURSE INPUTS

UNIT-I Financial Management: Financial goals; Profit vs wealth maximization; Financial functions- investment, financing, and dividend decisions; Financial planning.

UNIT-II Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

UNIT-III Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

Operating and financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

UNIT-IV Capital Structure: Theories and determinates.

Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinates.

UNIT-V Management of Working Capital : Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, receivables, and inventories.

Suggested Reading:

1. Van Home J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K.: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.
4. Pandey I.M.: Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C.: Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.
7. वित्तीय प्रबंध : एस. सी. जैन
8. वित्तीय प्रबंध : अग्रवाल एवं अग्रवाल. रमेश बुक डिपो, जयपुर
9. वित्तीय प्रबंध : एस. डी. सी. शर्मा, मेरठ

OPTIONAL GROUP A
(Finance Area) PAPER - II

FINANCIAL MARKET OPERATIONS

(Paper Code-1158)

M.M. 75

OBJECTIVE

This course is at acquainting the students with the working of financial markets in India.

COURSE INPUTS

UNIT-I Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

UNIT-II Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges.

UNIT-III Securities contract and Regulations Act: Main provisions.

Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

UNIT-IV Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

UNIT-V Financial Services: Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.

Suggested Reading:

1. Chandler M.V. and Goldfield S.M.: Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M.: Financial Markets and Institutions: Tata McGraw Hill, New Delhi.
5. Hooda R.P.: Indian Securities Market - Investors view point; Excel Books, New Delhi.
6. R.B.I.: Functions and Working.
7. R.B.I.: Report in Currency and Finance.
8. R.B.I.: Report of the Committee to Review the working of the Monetary system : Chakravarty committee.
9. R.B.I.: Report of the Committee on the Financial System, Narsimham Committee.
10. वित्ती बाजारों की कार्यप्रणाली – साहित्य भवन पब्लिकेशन, आगरा

OPTIONA GROUP B
(Marketing Area)
PAPER - I
PRINCIPLES OF MARKETING
(Paper Code-1159)

M.M. 75

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

COURSE CONTENTS

UNIT-I Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

UNIT-II Consumer Behavior and Market Segmentation: Nature, scope, and significance of consumer behavior; Market segmentation - concept and importance; Bases for market segmentation.

UNIT-III Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept.

Price: Importance of price in the marketing mix; Factors affecting price of a product/ service; Discounts and rebates.

UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.

UNIT-V Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman.

Suggested Reading:

- 1 Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, N.J.
- 2 William M. Pride and O.C. Ferrell: Marketing: Houghton - Mifflin Boston.
- 3 Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
- 4 Lamb Charles W., Hair Joseph F. and McDaniel Carl: Principles of Marketing; South- Western- Publishing, Cincinnati, Ohio.
- 5 Cravens David W. Hills Gerald E., Woodruff Robert B: Marketing management : Richard D. Inwin, Homewood Illinois.
- 6 Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice Hall of India, New Delhi.
- 7 Dr. R.C. Agrawal, Agra.
- 8 Dr. S.C. Saxena Agra.
- 9 Dr. S.K. Jain, Hindi Granth Academi. M.P. Hkksiky
- 0 Dr. N.C. jain

OPTIONAL GROUP - B
(Marketing Area)
PAPER - II
INTERNATIONAL MARKETING
(Paper Code-1160)

M.M. 75

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

COURSE CONTENTS

UNIT-I International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.

UNIT-II Identifying and Selecting Foreign Market: Foreign market entry mode decisions.

Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; after sales service.

International Pricing: Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.

UNIT-III Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

UNIT-IV International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Suggested Reading:

1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B.: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J.: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V.: International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C.: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John: International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M: Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi .

OPTIONAL GROUP C (Commercial Area)
PAPER - I
INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS
(Paper Code-1161)

M.M. 75

OBJECTIVE

The objective of the course is to familiarize the students with the innovation information technology and how it affects business. An understanding of the group rules of these technologies will enable the students to appreciate the nitty-gritty Commerce.

COURSE INPUTS

UNIT-I Information Revolution and information Technology (IT) : Deployment of Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless- WAP).

UNIT-II Fundamentals of Computer: Data, information and EDP: Data, information and concept of data and information; Levels of information from data; processing; Electronic data processing; Electronic machines;

- a Number Systems and Codes: Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions.
- b Computer Arithmetic and Gates: Binary arithmetic, complements, addition subtraction; Conversion from one system to another; Logic Gates, truth table and applications minimization, and K-maps.
- c Computer Processing System: Definition of computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer; CPU and its functions, various computer systems.
- d I/O devices: Basic concepts of I/O devices; various input devices Keyboard, mouse; MICR, OCR, microphones.
- e Various output devices: VDU, printer, plotter, spooling, L.S.
- f Storage Devices: Primary and secondary memory; Types of memory capacity and its enhancement; Memory devices and comparisons; Auxiliary storage, tapes, disks (magnetic and optical); various devices and their comparison.
- g System Software - Role of Software, Different System Software : O.S., utilization element of O.S. - Its types and variations; DOS and windows.
- h Computer and Networks : Need of communication; Data transmission; Baud; Bandwidth; Communication Channel; Multiplexing; Basic network concepts;
- i O.S.I. model; Types of topologies; LAN, WAN, Client server concept .

UNIT-III Computer-based Business Applications -

- a Word Processing : Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word).
- b Electronic Spreadsheet : Structure of spreadsheet and its applications to

accounting, finance, and marketing functions of business; Creating a dynamic/ sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on Wings Accounting (Software).

- c. Programming under a DBMS environment : The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

UNIT-IV Electronic Data Interchange (EDI)

Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

UNIT-V The Internet and its Basic Concepts

Internet-concept, history development in India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Location of second-level domains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc.

Information System Audit

Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

Suggested Reading:

1. Agrawala Kamlesh N. and Agarwala Deeksha: Business on the Net - Introduction to E-commerce, Macmillan India, New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Deeksha: Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
3. Agarwala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; An Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjanil: E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway: The Essence of Information Systems; Prentice Hall, New Delhi.
6. Garg & Srinivasan: Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter : Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel: Internet & Internet Engineering; Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
11. Goyal: Management information System; Macmillan India, New Delhi.
12. Timothy J O'Leary: Microsoft Office 2000; Tata McGraw Hill, New Delhi.

OPTIONAL GROUP C
(E-Commerce Area)
PAPER - II
ESSENTIAL OF E-COMMERCE
(Paper Code-1162)

OBJECTIVE

M.M. 75

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

COURSE INPUTS

- UNIT-I Internet and Commerce : Business operations; E-Commerce practices; Concepts b2b, b2c, b2g, g2h; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercast; Smart cards; Indian payment models.
- UNIT-II Applications in B2C : Consumer's shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.
- UNIT-III Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.
- UNIT-IV Applications in Governance : EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.
- UNIT-V Emerging Business Models: Retail model; Media model; Advisory model, Mode-to- order manufacturing model; Do-it yourself model; Information service model; Emerging Hybrid models; Emerging models in India.

Suggested Reading:

- 1 Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
- 2 Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net Introduction to the E-commerce; Macmillan India New Delhi.
- 3 Agarwala Kamlesh N. and Agarwala Deeksha : Bulls, Bears and The Mouse : An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
- 4 Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India, New Delhi.
- 5 Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
- 6 Minoli Deniel, Internet & Internet Engineering: Tata McGraw Hill, 1999.
- 7 Bhatnagar Subhash and Schwabe Robert (Eds): Information and Communication Technology in Development; Sage Publications India, New Delhi.
- 8 Amor, Daniel: E-business Reevaluation, The Living and Working in an Interconnected World; Prentice Hall, U.S.
- 9 Afuah, A., and Tuccu, C.: Internet business models and Strategies; McGraw Hill, New York.
- 10 Agarwala Kamlesh. N. Internet Banking; Macmillan India, New Delhi.

OPTIONAL GROUP D
(Money Banking & Insurance Area)
PAPER - I
FUNDAMENTAL OF INSURANCE M.M. 75
(Paper Code-1163)

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

COURSE INPUTS

UNIT-I Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

UNIT-II Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents Compensation.

UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

UNIT-IV Company Profile : Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.

UNIT-V Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/General Insurance; Contracts of various kinds; Insurable Interest.

Suggested Reading:

1. Mishra M.N.: Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS: Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance - Principles and Practice, S. Chand and Co. New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. Balchand Shriwastava, Agra.
8. Dr. M.L. Singhai, Ramesh Book Depot, Jaipur.
9. बीमा के तथ्य – आर. के. विश्वाकर्ष, आगरा

OPTIONAL GROUP D
(Money Banking & Insurance Area)
PAPER - II
MONEY & BANKING SYSTEM M.M. 75
(Paper Code-1164)

OBJECTIVE

This course enables the students to know the working of the Indian Money & banking system.

UNIT-I Money: Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.

UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.

UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.

UNIT-IV Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.

UNIT-V Reserve Bank of India: Objectives; Organization; Functions and Working; Monetary policy; Credit control measures and their effectiveness. State Bank of India, Project History, Objectives, Functions & Organization working & progress.

Suggested Reading:

- 1 Basu A.K: Fundamentals of Banking-Theory and Practice; A Mukherjee and Co., Calcutta.
- 2 Sayers R.S.: Modern Banking: Oxford University Press.
- 3 Panandikar S.G. And Mithani D.M.: Banking in India; orient Longman.
- 4 Reserve Bank of India: Functions and Working.
- 5 Dekock: Central Banking; Crosby lockwood Staples, London.
- 6 Tannan M.L.: Banking - Law and Practice in India: India Law House, New Delhi.
- 7 Knubchandani B.S: Practice and Law of Banking; Macmillan, New Delhi .
- 8 Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.
- 9 Harishchandra Sharma.
- 10 M.L. Singhai.

COMPUTER APPLICATION

MARKS DISTRIBUTION

Theory Paper

Paper – I Total Marks - 50

Paper – II Total Marks - 50

Every unit of Theory Paper will consist of 10 Marks.

Practical
paper

Total Marks - 50

Practical Marks Distribution:

Viva - 10

Internal - 15

Practical - 25

Practical Test will consist of 3 Hrs.

Total Marks - 150

PAPER - I
PROGRAMMING IN VISUAL BASIC
(Paper Code-1165)

UNIT-I Introduction to Visual Basic, Programs, Variables

Editions of Visual Basic, Event Driven Programming, Terminology, Working environment, project and executable files, Understanding modules, Using the code editor window, Other code navigation features, Code documentation and formatting, environment options, code formatting option automatic code completion features. Introduction to objects, Controlling objects, Properties, methods and events, working with forms, interacting with the user: Msg Box function, Input Box function, Code statements, Managing forms, Creating a program in Visual Basic, Printing, Overview of variables, User-defined data types, constants working with procedures, Working with dates and times, Using the Format Function, Manipulating text strings.

UNIT-II Controlling Program Execution, Working with Control

Comparison and logical operators, If...Then statements, Select Case Statements looping structures, Using Do...Loop structures, For...Next statement, Exiting a loop. Types of controls, Overview of standard controls, Combo Box and List Box, Option Button and Frame controls Menu, Status bars, Toolbars, Advanced standard controls, ActiveX controls, Insert table objects, Arrays, Dynamic Arrays.

UNIT-III Procedure, Function Error Trapping & Debugging

Procedure, Function, call by value, call by reference, Type definition, with object, Validation, Overview of run-time errors, error handling process, The Err object, Errors and calling chain, Errors in an error-handling routine, Inline error handling, Error handling styles, General error-trapping options Type of errors, Break mode Debug toolbar, Watch window, Immediate window, Local window, Tracing Program flow with the Call Stack.

UNIT-IV Sequential and Random Files:

Saving data to file, basic filling, data analysis and file, the extended text editor, File organization Random access file, The design and coding, File Dialog Box, Picture Box, Image box, Dialog Box, using clipboard, Copy, Cut, Paste of Text & Picture in Clipboard, Use of Grid Control Multiple document interface, Single document interface.

UNIT-V Data Access Using the ADO Data Control & Report Generation Overview of ActiveX data Objects, Visual Basic data access features, Relational database concepts Using the ADO Data control to access data, Overview of DAO, RDO, Data Control, structured query language (SQL), Manipulating data Using Data Form Wizard. Overview of Report, Data Report, Add groups, Data Environment, Connection to database Introduction to Crystal Report Generator.

BOOK REFERENCE:

- 1 Visual Basic Programming - Reeta Sahu, B.P.B. Publication.
- 2 Mastering in Visual Basic - By BPB Publications.
- 3 Visual Basic Programming - Mark Brit.

PAPER – II
SYSTEM ANALYSIS, DESIGN & MIS
(Paper Code-1166)

UNIT-I Introduction

Systems Concepts and the information systems environment: Definition of system, Characteristics of system, elements of system, types of system, the system Development life cycle: consideration of candidates system. The Role of system Analyst: Introduction, the multiphase role of the analyst, the analyst / user interface, the place of the analyst in the MIS Organization.

UNIT-II System Analysis, Tools of Structured Analysis, Feasibility Study-

System Planning and initial investigation: Basis for planning in systems analysis, initial investigation, fact finding, fact analysis, determination of feasibility. Information Gathering: Kind of information, Information gathering tools. Structured Analysis, Flow chart, DFD, Data Dictionary, Decision Tree, Structured English, Decision Table. System Performance, Feasibility Study. Data Analysis.

UNIT-III System Design & System Implementation -

The process of Design Methodologies. Input Design, Output Design, Form Design, File Structure, File organization, data base design, System Testing, the test plan, quality assurance, and data processing auditor. Conversion, Post implementation review, Software Maintenance.

UNIT-IV Introduction to MIS & Other Subsystem-

Evolution of MIS, Need of MIS, Definition & Benefits of MIS, Characteristic, Role component of Information system, data base as a future of MIS, Decision making, logic of Management Information system. Structure of MIS.

UNIT-V Information System Concept -

Difference between Transaction Processing. System (TPS) and Management Information System, How MIS works, MIS and Information Resource Management, Quality information Building Blocks for the information system, information system concept, Other system characteristic (Open & Closed System), difference between MIS & Strategic System, Adaptive system, Business function information system.

BOOK REFERENCE:

1. System Analysis and Design - Elias M. Awad.
2. System Analysis and Design - Alan Dennis & Barbara Haley Wixom.
3. Management Information systems - C.S.V. Murthy, Himalaya Publication House.

PAPER - III PRACTICAL EXERCISES BASED ON PAPER I & II

Practical's to be done -

1. At least 20 practical - exercises covering the contents of paper - I (e.g. Designing calculator, sorting of elements, Generating Fibonacci series)
2. Design the Project on one of the following - Application Software / Website Design/ Accounting software / Inventory control System / System Software & other (e.g. Library Management System, Medical management, Stock Management, Hotel Management, Website for your institute / Website of any Organization)
3. The Project Report cover the following topic - Objective, Hardware & Software Requirements, Analysis, Design, Coding, input forms, testing, Reports, Future enhance- ment of s/w.
4. Practical exam is based on the Project Demonstration & report.