

B.Com (Programme) CBCS
Draft Syllabus and Scheme of Examination
For
B.Com (Programme)
KOLHAN UNIV. CHAIBASA

Choice Based Credit System

| B.COM Programme | | | | | | | | | | |
|-----------------------------|--|----------|-----|------------------------------------|-------------------------------------|-----|------------|--------|-------------|--------------|
| SEM | Core Course | | DSE | AECC | SEC | GE | Full Marks | Credit | Total Marks | Total Credit |
| I | C1: MIL 1 | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C2: Financial Accounting | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C3: Business Organisation & Management | Theory | | | | | 100 | 5 | 100 | 6 |
| Tutorial | | | | | | 1 | | | | |
| | | | | AECC I ENG/MIL Communication | | | 50 | 2 | 50 | 2 |
| TOTAL (SEMESTER I) | | | | | | | | | 350 | 20 |
| SEM | Core Course | | DSE | AECC | SEC | GE | Full Marks | Credit | Total Marks | Total Credit |
| II | C4: MIL 2 | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C5: Business Laws | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C6: Business Mathematics & Statistics | Theory | | | | | 100 | 5 | 100 | 6 |
| Tutorial | | | | | | 1 | | | | |
| | | | | AECC 2 ENV. Science | | | 50 | 2 | 50 | 2 |
| TOTAL (SEMESTER II) | | | | | | | | | 350 | 20 |
| SEM | Core Course | | DSE | AECC | SEC | GE | Full Marks | Credit | Total Marks | Total Credit |
| III | C7: MIL 3 | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C8: Auditing and Corporate Governance | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| C9: Corporate Accounting | Theory | | | | | 100 | 5 | 100 | 6 | |
| | | Tutorial | | | | | 1 | | | |
| | | | | | SEC 1 G.K & Current affairs | | 50 | 2 | 50 | 2 |
| TOTAL (SEMESTER III) | | | | | | | | | 350 | 20 |
| SEM | Core Course | | DSE | AECC | SEC | GE | Full Marks | Credit | Total Marks | Total Credit |
| IV | C10: MIL 4 | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C11: Company Law | Theory | | | | | 100 | 5 | 100 | 6 |
| | | Tutorial | | | | | | 1 | | |
| | C12: Cost & Management Accounting | Theory | | | | | 100 | 5 | 100 | 6 |
| Tutorial | | | | | | 1 | | | | |
| | | | | | SEC 2 Personality Development | | 50 | 2 | 50 | 2 |
| TOTAL (SEMESTER IV) | | | | | | | | | 350 | 20 |

| SEM | Core Course | DSE | AECC | SEC | GE | Full Marks | Credit | Total Marks | Total Credit |
|----------------------------|--|---|------|--|-----|------------|--------|-------------|--------------|
| V | | | | SEC 3 History & Culture of Jharkhand | | 50 | 2 | 50 | 2 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | DSE 1: Any One:- A. Computer Application in Business B. E- Commerce | | | | 100 | 5 | 100 | 6 |
| | | | | | | | | | |
| | | DSE 2: Any One:- A. Income- Tax Law and Practice B. Entrepreneurship | | | | 100 | 5 | 100 | 6 |
| | | | | | 1 | | | | |
| | | | | | 100 | 5 | 100 | 6 | |
| | | | | GE I Basic Maths | | | | | 1 |
| TOTAL (SEMESTER V) | | | | | | | | 350 | 20 |
| SEM | Core Course | DSE | AECC | SEC | GE | Full Marks | Credit | Total Marks | Total Credit |
| VI | | | | SEC 4 Moral & Value Education | | 50 | 2 | 50 | 2 |
| | | | | | | | | | |
| | | DSE 3: Any One:- A. Computerised Accounting B. Banking & Insurance | | | | 100 | 5 | 100 | 6 |
| | | | | | | | | | |
| | DSE 4: Business Research Methods and Project Work | | | | 100 | 5 | 100 | 6 | |
| | | | | | | | | | 1 |
| | | | | | 100 | 5 | 100 | 6 | |
| | | | | GE 2 Economics | | | | | 1 |
| TOTAL (SEMESTER VI) | | | | | | | | 350 | 20 |

CC= Core Course; DSE = Discipline Specific Elective; AECC= Ability Enhancement Compulsory Courses; SEC= Skill Enhancement Courses; GE= Generic Elective.

B. Com Programme: Three- Year (6- Semester) CBCS Programme

| Paper code | Course Structure | Course Type |
|---------------------|-------------------------------------|---------------------------------------|
| Semester I | | |
| BCP1.1 | MIL 1 | Core Discipline – C1 |
| BCP1.2 | Financial Accounting | Core Discipline – C2 |
| BCP 1.3 | Business Organisation& Management | Core Discipline – C3 |
| BCP 1.4 | ENG/MIL – Communication | Ability Enhancement Courses– AECC1 |
| Semester II | | |
| BCP 2.1 | MIL 2 | Core Discipline – C4 |
| BCP 2.2 | Business Laws | Core Discipline – C5 |
| BCP2.3 | Business Mathematics & Statistics | Core Discipline – C6 |
| BCP2.4 | Environmental Science | Ability Enhancement Courses– AECC2 |
| Semester III | | |
| BCP 3.1 | MIL 3 | Core Discipline – C7 |
| BCP 3.2 | Auditing and Corporate Governance | Core Discipline – C8 |
| BCP3.3 | Corporate Accounting | Core Discipline – C9 |
| BCP3.4 | General Knowledge & Current Affairs | Skill Enhancement Courses- SEC1 |
| Semester IV | | |
| BCP 4.1 | MIL 4 | Core Discipline – C10 |
| BCP 4.2 | Company Law | Core Discipline – C11 |
| BCP4.3 | Cost& Management Accounting | Core Discipline – C12 |
| BCP4.4 | Personality Development | Skill Enhancement Courses- SEC2 |

| Semester V | | |
|--------------------|---|-------------------------------------|
| BCP 5.1 | History & Culture of Jharkhand | Skill Enhancement Courses- SEC3 |
| BCP 5.2 | Any One:- A. Computer Application in Business B. E- Commerce | Discipline Specific Elective – DSE1 |
| BCP5.3 | Any One:- A. Income- Tax Law and Practice B. Entrepreneurship | Discipline Specific Elective – DSE2 |
| BCP5.4 | Basic Mathematics | Generic Elective – GE1 |
| Semester VI | | |
| BCP 6.1 | Moral & Value Education | Skill Enhancement Courses- SEC4 |
| BCP 6.2 | Any One:- A. Computerised Accounting B. Banking & Insurance | Discipline Specific Elective – DSE3 |
| BCP6.3 | Business Research Methods and Project Work | Discipline Specific Elective – DSE4 |
| BCP6.4 | Economics | Generic Elective – GE2 |
| | | |

B.Com. Programme: Semester I

BCP 1.1: MIL – I

Time: 3 Hrs **Marks: 100**
(End Semester 70 Marks + Mid Semester 30 Marks)

Common Syllabus to be provided by the respective Department

B.Com. Programme: Semester – I

Paper code - BCP 1.2: Financial Accounting

Time: 3 Hrs Marks: 100 Lecture 65
(End Semester 70 Marks + Mid Semester 30 Marks)

Objectives:-The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit 1. Theoretical Framework 10 Lectures

- i.** Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting .Branches of accounting.Bases of accounting; cash basis and accrual basis.
- ii.** The nature of financial accounting principles-Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii.** Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS) :- Need and procedures.

Unit 2. Business Income 15 Lectures

- i.** Accounting For Non-Profit Organisations
- ii.** The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation : straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI)
- iii.** Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and weighted Average. Salient features of Accounting Standard (AS):2 (ICAI)

Unit 3.Accounting for Inland Branches 15 Lectures

Concept of dependent braches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 4. Accounting for hire Purchase and Instalment Systems 10 lectures

Unit 5. Accounting for Dissolution of the Partnership Firm 15 Lectures

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*.McGraw – Hill Education.
2. Horngren ,*Introduction to Financial Accounting* ,Pearson Education.
3. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.
4. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.*
5. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting*.Vikas Publishing House,New Delhi.
6. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services,New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International Book House*
8. *Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.*
9. *Tulsian ,P.C Financial Accounting*,PearsonEducation
10. Jain ,S.P and K.L .Narang .*Financial Accounting*,Kalyani Publishers ,New Delhi.
11. Gupta,Nirmal.*FinancialAccounting*.SahityaBhawan ,Agra.
12. *Compendium of Statements and Standards of Accounting* . The Institute of Chartered Accountants of India,New Delhi.
13. Dr. B.N. Ojha, *Financial Accounting (Hindi Edition)*.

Note :- Latest edition of the text books should be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type questions, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x15 = 30 |
| | Total | 70 |

B.Com. Programme: Semester I

Paper BCP 1.3: BUSINESS ORGANISATION AND MANAGEMENT

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Contents

Unit 1: Foundation of Indian Business

Lectures: 13

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics.

Emerging opportunities in business; Franchising, Outsourcing and E-commerce.

Unit 2: Business Enterprises

Lectures: 13

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business.

Multinational Corporations.

Unit 3: Management and Organisation

Lectures: 13

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Lectures: 13

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.

Communication: Process and Barriers; Control: Concept and Process.

Unit V: Functional Areas of Management

Lectures: 13

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices

Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI.

Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
7. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, NewYork.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x15 = 30 |
| | Total | 70 |

B.Com. Programme: Semester I

BCP 1.4: English/MIL – Communication

Time: 3 Hrs

Marks: 50

(End Semester 35 Marks + Mid Semester 15 Marks)

Common Syllabus to be provided by the respective Department

B.Com. Programme: Semester II

BCP 2.1: MIL – II

Time: 3 Hrs **Marks: 100**
(End Semester 70 Marks + Mid Semester 30 Marks)

Common Syllabus to be provided by the respective Department

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Contents:

Unit I: The Indian Contract Act, 1872: General Principle of Law of contract. 13 Lectures

- a) Contract – meaning ,characteristics and kinds
- b) Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract- mode of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi –contracts

Unit II: The Indian Contract Act, 1872: Specific Contract 13 Lectures

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit III: The Sale of Goods Act, 1930 13 Lectures

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Laws 13 Lectures

- A) The Partnership Act,1932**
 - a. Nature and Characteristics of Partnership
 - b. Registration of Firms
 - c. Types of Partners
 - d. Rights and duties of Partners
 - e. Implied Authority of a Partner
 - f. Mode of Dissolution of Partnerships
- B) The Limited Liability Partnership Act,2008 (an overview), Comparative Analysis with Partnership Act, 1932**

Unit V: The Negotiable Instruments Act 1881**13 Lectures**

- a) Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation :Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing/Dishonour of Cheques

Suggested Readings:

1. Kuchhal, M.C and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chandha, P.R., *Business Law*, Galgotia Publishing Company, New Delhi
5. Aggarwal S K. *Business Law*, Galgotia Publishers Company, New Delhi
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House
7. Ravindra Kumar, *Legal Aspects of Business*, Cengage Learning

Note :- Latest edition of the text books should be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x 15 = 30 |
| | Total | 70 |

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The objective of this course is to familiarize students with the basic statistical tools to summarize and analyze quantitative information for decision making.

Unit I: Progressions: (10 Lectures)
AP,GP, HP

Unit II: Matrices and Determinants (15 Lectures)

Algebra matrices, inverse of a matrix, Matrix operation- Business application.

Solution of system of linear equations

Unit III: Probability and Probability Distribution (10 Lectures)

3.1. Theory of Probability, Approaches to the calculation of probability.

3.2. Calculation of event probabilities. Addition and multiplication laws of probability (proof not required)

Unit IV: Statistical Data and Descriptive Statistics (15 Lectures)

4.1. Nature and classification of data: univariate, bivariate and multivariate data; time- series and cross-sectional data.

4.2. Measures of central tendency

a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

b) Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

4.3. Measures of variations: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

4.4. Correlation Analysis: Meaning of correlation, simple, multiple and partial, linear and non- linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; Calculation and properties (proofs not required), Correlation and Probable error, Rank Correlation.

4.5. Regression Analysis. Regression equations and estimation; Relationship between Correlation and Regression coefficients.

Unit V: Index Number (15 Lectures)

Meaning and uses of Index Numbers, Construction of Index Numbers; Fixed and chain base; univariate and composite. Aggregative and average of relatives- simple and weighted.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui, *Statistics for Management*, 7th edition, Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*, McGraw Hill.
4. Vohra N. D, *Business Statistics*, McGraw Hill.
5. Spiegel M. D, *Theory and Problems of Statistics*, Schaum's outlines Series. McGraw Hill.Publishing Co.
6. Gupta, S.P and Archana Gupta, *Statistical Methods*, Sultan Chand and Sons, New Delhi.
7. Gupta, S.C, *Fundamentals of Statistics*, Himalaya Publishing House.
8. Anderson Sweeney and William, *Statistics for students of Economics and Business*, Cengage Learning.
9. Thukral J. K, *Business Statistics* .

Note :-The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x15 = 30 |
| | Total | 70 |

1. Composition of Earth Crust.
2. Composition of atmosphere.
3. Atmospheric Structure.
4. Green house effect/Global warming.
5. Ozone depletion
6. Acid rain
7. Forest conservation.
8. Sustainable Ecosystem.
9. Impact of population pressure on India's environment.
10. Radio activity (Nuclear disaster).
11. Noise Pollution
12. The Earth Summits

B.Com. Programme: Semester III

BCP 3.1: MIL – III

Time: 3 Hrs **Marks: 100**
(End Semester 70 Marks + Mid Semester 30 Marks)

Common Syllabus to be provided by the respective Department

B. Com Programme CBCS

B. Com Programme: Semester – III

Paper code- BCP 3.2: AUDITING AND CORPORATE GOVERNANCE

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal equipment and professional standards.

Contents:

Unit I:

(13 lectures)

Auditing: Introduction, Meaning, Objects, Basic principles and techniques; Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit; Audit Procedure- vouching and verification of Assets and Liabilities.

Unit II:

(13 Lectures)

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointments, Rotation, Removal, Remuneration, Rights and Duties, Auditor's report- Contents and types, Liabilities and Statutory Auditors under the Companies Act 2013.

Unit III:

(13 Lectures)

Special areas of Audit: Special features of cost Audit. Tax audit, and Management audit; Recent trends in auditing; Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant case studies/Problems.

Unit IV:

(13 Lectures)

Corporate Governance: Conceptual framework of Corporate Governance, Corporate Governance Reforms, Major corporate scandals in India and Abroad, Common Governance problems noticed in various corporate failures, codes and standards on Corporate Governance.

Unit V:

(13 Lectures)

Corporate Social Responsibility: Strategic planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental spect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.

Suggested Readings:

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co. Ltd. , New Delhi
2. Jha, Aruna, Auditing., Taxmann
3. Tandon, B. N, Sudharsanam and S. Sundharabahu., A Handbook of Practical Auditing. S Chand and Co. Ltd., New Delhi.
4. Ghatalia, S. V. Practical Auditing, Allied Publishers Pvt. Ltd, New Delhi
5. Singh, A. K and Gupta Loveleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Alvin Arens and James Loebbecke, Auditing: an Integral Approach.

7. Ravindar Kumar and Virendra Sharma, Auditing Principles and Practice, PHI Learning
Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New
Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns
with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x 15 = 30 |
| | Total | 70 |

B.Com. Programme: Semester – III
Paper code- BCP 3.3: Corporate Accounting

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Contents

Unit 1. Accounting for Share Capital & Debentures **15 Lectures**

Issue, forfeiture and reissue of forfeited shares – concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit 2. Final Accounts **8 Lectures**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares **6 Lectures**

Concepts and calculation – simple problem only.

Unit 4. Amalgamation of Companies **15 Lectures**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5. Accounts of Holding Companies /Parents Companies **14 Lectures**

Preparation of consolidated balance sheet with one subsidiary company .Relevant provisions of Accounting Standard: 21 (ICAI)

Unit 6. Liquidation of Companies **7 Lectures**

Voluntary Liquidation only.

Suggested Readings:-

1. Monga, J.R *Fundamentals of corporate Accounting*. Mayur Paper Backs, New Delhi .
2. Shukla, M.C., T.S. Grewal, and S.C Gupta. *advanced Accounts. Vol – II* .S. Chand & Co., New Delhi.
3. Maheshwari, S.N and S.K .Maheshwari .*Corporate Accounting*. Vikash Publishing House, new Delhi.
4. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
6. Jain, S.P. and K. L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.

7. *Compendium of Statements and Standards of Accounting* .The Institute of Chartered Accounts of India, New Delhi.
8. Bhushan Kumar Goyal, *Fundamentals of corporate Accounting*. international Book House.
9. Dr. B.N Ojha, Corporate Accounting.
10. Dr. S.K Singh & Dr. B.K. Mehta, Specialised Accounting, SBPD Publication, Agra.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x 15 = 30 |
| | Total | 70 |

B.Com. Programme: Semester – III
Paper code- BCP 3.4: General Knowledge & Current Affairs

Time: 3 Hrs

Marks: 50
(End Semester 35 Marks + Mid Semester 15 Marks)

1. Famous authors.
2. The fine arts.
3. Dates and events.
4. Battles and wars.
5. India history and culture.
6. Constitutional Governor-Generals of Indian States.
7. Development of India.
8. Important events in world History.
9. National Animal, Bird, Flower, Indian States.
10. The Constitution of India.
11. India defence and Allied topic.
12. Institution, Research stations and Plants in India.
13. Planning in India.
14. Art and Culture.
15. Newspaper in India and Abroad.
16. Railways in India.
17. Civil Aviation.
18. Multi-Purpose river valley projects in India.
19. First in India.
20. First in different fields.
21. Mankind and various tribes.
22. United Nations Organization.
23. Inventions and Discoveries.
24. Working principle of some scientific instruments hygiene and physiology.
25. Sciences dealing with different subjects, units of measurement.
26. Geography.
27. Some curios.
28. Physical Geography.
29. Geographical Terms.
30. Space Research.
31. Awards and Prizes.
32. Treaties, pacts and conference etc.
33. Terminology.
34. Groups and Organization, Personalities (Past & Present).
35. Agriculture.
36. The Non-aligned moment from Belgrade to Harare.
37. Countries of the world.
38. Current Topics.

B.Com. Programme: Semester IV

BCP 4.1: MIL – IV

Time: 3 Hrs Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Common Syllabus to be provided by the respective Department

B.Com.Programme: Semester IV
Paper BCP 4.2: Company Law

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

UNIT 1:Introduction –

15 Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2:Documents –

15 Lectures

Memorandum of association, Articles of association, Prospectus, Miss-statement in a Prospectus, Demat System

UNIT 3: Management:

15 Lectures

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee,

UNIT 4: Dividends, Accounts, Audit–

10 Lectures

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT V: Winding up –

10 Lectures

Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle- blowing: Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. ReenaChadha and SumantChadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

B. Com Programme CBCS

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x 15 = 30 |
| | Total | 70 |

B.Com. Programme: Semester IV
Paper BCP 4.3 Cost & Management Accounting

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To acquaint the students with basic concepts management accounting and various methods involved in cost ascertainment systems.

Contents:

Unit I: (13 Lectures)

Introduction: Meaning, objectives and advantages of cost accounting, difference between financial, cost and management accounting and cost concepts and classifications, Role of a cost accountant in an organization.

Unit II:

Elements of cost (13 Lectures)

- a. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials, method of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average.
- b. Labour: Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits.
- c. Overhead: Classification, allocation, capacity costs, treatment of certain items in costing Machine Hour Rate.

Unit III: (13 Lectures)

Methods of costing, unit costing, job costing, contract costing, process costing (process losses, valuation of work in progress, joint and by- products) service costing (only transport), Reconciliation of cost and financial accounts.

Unit IV: (13 Lectures)

Budgeting and Budgetary control: concept of Budget and Budgetary control, objectives, merits and limitations, Types of Budgets.

Unit V: (13 Lectures)

Absorption versus variable costing: distinctive features and income determination. Cost- volume profit Analysis: Break- even analysis- algebraic and graphic methods. Contribution/ sales ratio, key factor. Margin of safety. Angle of incidence. Introduction of Fund flow and Cash Flow Analysis.

Suggested Readings:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of India Ltd. New Delhi.
2. Horngreen, Charles T., Gary L. Sundem, *Introduction to Management Accounting*, Prentice Hall.

3. Jain, S. P. and K. L. Narang, *Cost Accounting: Principles and Methods*, Kalyani Publishers, Jalandhar.
4. Lal, Jawahar, *Cost Accounting*, Tata McGraw Hill Publication Co, New Delhi.
5. Nigam, B. M. Lall and I. C, Jain. *Cost Accounting: Principles and Practices*, Prentice Hall of India, New Delhi.
6. Arora. M. N. *Cost Accounting: Principles and Practices*, Vikas Publishing house, New Delhi.
7. Maheshwari, S. N. Mittal, *Cost Accounting: Theory and Problems*, ShriMahabir Book Depot, New Delhi..
8. Singh. S. K and Gupta Loveleen, *Management Accounting- Theory and Practice*, Pinnacle Publishing House.
9. Ustry, Milton E and Lawrence H.Hammer, *Cost Accounting: Planning and Control*. South Western Publishing Co.
10. Barfield, Jesset t., Cecily A Raibarn and Michael R. Kinney. *Cost Accounting: Traditional and Innovations*. Thomson Learning.
11. Lucey, T. *Costing*. ELST, London.
12. Garrison H., Ray and Eric W. Nooren, *Managerial Accounting*, McGraw Hill.
13. Drury, Colin. *Management and Cost Accounting*, CengageLearnind.
14. Lal, Jawahar, *Advance Management Accounting Test and Cases*, S. Chand and Company, New Delhi.
15. Khan M. Y and P. K Jain, *Managerial Accounting*, Tata McGraw Hill, Publishing Company, New Delhi.
16. Hansen, *Managerial Accounting*, Cengage Learning
17. Dr. B.K. Mehta, *Cost & Management Accounting*, SBPD Publication, Agra.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x15 = 30 |
| | Total | 70 |

B. Com Programme CBCS**B.Com. Programme: Semester IV****BCP 4.4: Personality Development****Time: 3 Hrs Marks: 50****(End Semester 35 Marks + Mid Semester 15 Marks)**

| No | Details | Min Lect. |
|-----------|---|-----------|
| | <u>Theory</u> | |
| 1. | Introduction Define personality, perception- personality, Man-personal personality, personality Factors- Factors of association- personality Relationship at home- friends- environment educational factor- Situational Factors- Conditional- Genetic- Compulsory- Spiritual public relation factors. | 05 |
| 2. | Trait Personification/ Personality Traits Personality Traits – personality person – formation – factors influencing person habits of highly effective people & personality habits – Be proactive – Being with the end in mind - put first things first – Think win – seek first to understand the to be understood – Synergize – Sharpen the saw. | 07 |
| 3. | Self Esteem Term of self esteem – symptoms – advantages – Do’s and don’ts to develop positive – Positive self esteem& negative self esteem. Leadership & qualities of successful leader, character building, Teamwork, Lateral thinking, Time management, Work ethics, Personality – A spiritual journey beyond management of change – Good manners & etiquettes – Interpersonal relationship – Analysis of strengths & weaknesses. | 06 |
| 4. | Leadership Leadership& qualities of successful leader, character building, Teamwork, Lateral thinking, Time Management, Work ethics, Personality – A spiritual journey beyond management of change – Good manners & etiquettes – Interpersonal relationship - Analysis of strengths & weaknesses. | 05 |
| 5. | Five Pillars of Personality Development Introspection – Self – Assessment – Self – Appraisal – Self Development – Self Introduction | 07 |
| 6. | Ideal Personality Effective communication 7 its key aspects, Body language, Assertiveness, Problem-solving, Conflict & Stress management, Decision making skill, Motivation, Positive & Creative Thinking. | 05 |

B.Com. Programme: Semester – V
Paper code- BCP 5.1: History & Culture of Jharkhand

Time: 3 Hrs **Marks: 50**
(End Semester 35 Marks + Mid Semester 15 Marks)

Unit 1: Early History of Jharkhand

- a. Settlement of Tribes in Jharkhand Region.
- b. Socio-Political Formations – Parha- Panchayat, Manki-Munda, Parganait-Manjhi, Dhumkuria, Gitiora, Bitlaha.

Unit 2: Jharkhand in Medieval Period

- a. Nagbanshi Raj, Chero Raj, Singhbhum Chiefs.
- b. Turko- Afghans in Jharkhand.
- c. Mughals in Jharkhand.

Unit 3: Early Colonial Contacts and Tribal Response

- a. British Entry into Jharkhand and its Relations with Native Rajas with special reference to Nagvanshi Raja, Chero Raj and Singhbhum Cheifdom.
- b. Colonial Policies and its Impact: Agriculture, Land, Forest and Railways.
- c. Tribal Revolts in Jharkhand: Kol Revolt (1831-32), Santhal Revolt (1855-56), Sardari Ladai, Birsa Ulgulan, Tana Bhagat Movement.

Unit 4: Jharkhand Movement

- a. Various Phases of the Jharkhand Movement leading to the Formation of the State of Jharkhand.

Unit 5: Adivasi Culture of Jharkhand

- a. Festivals, Religion, Music and Dance.
- b. Art and Architecture.
- c. Language and Literature.

Suggested Readings

Asoka Kumar Sen, Indigenety, Landscape and History: Adivasi Self-fashioning in India, Routledge, London, Ny, 2017.
Asoka Kumar Sen, From Village Elder to British Judge: Custom, Customary Law and Tribal Society, Orient BlackSwan,2012
Asoka Kumar Sen, Representing Tribe: The Ho of Singhbhum under Colonial Rule,Concept Publishing Company, 2011
B Virottam, Jharkhand: Itihasavam Sanskriti, Patna, 2000.
B Virottam, TheNagbansis and Chero, New Delhi, 1972

Objective: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

Unit I: Word Processing

7 Lectures

Introduction to word processing, word processing concepts, use of templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings).

Bullets and numbering, tabs, paragraph formatting, Indent, Page formatting. Header and footer, Mail merge Including linking with access database, Tables: Formatting the table, Inserting filling and formatting a table.

Creating Documents in the areas: Mail merge including linking with access Database, Handling tables, inserting pictures and videos.

Unit II: Preparing Presentation

6 Lectures

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; Transition; Animation; and slideshow.

Unit III: Spreadsheet and its Business Application

16 Lectures

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet.

Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.

Unit IV: Creating spreadsheet in the following areas:

16 Lectures

- Ratio Analysis
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical Representation of data
- Correlation and Regression

Unit V: Database Management System

20 Lectures

Creating Data tables, editing a Database using Forms, Performing Queries, Generating Reports.

Creating DBMS in the areas of Accounting, Employees, Supplies and Customer

Notes:

1. The general purpose software referred in this course will be notified by the University Department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
3. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x15 = 30 |
| | Total | 70 |

B.Com. Programme: Semester – V
Paper code- BCP 5.2: DSE1: (B) E- COMMERCE

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Objective: A student should become familiar with mechanism for conducting business transactions through electronic means.

Contents:

- **Unit I: Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E- Commerce, Supply Chain Management, and Customer Relations Management. **10 Lecture**
- **Unit II: Planning Online- Business:** Nature and Dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise. **13 Lecture**
- **Unit III: Technology for Online- Business:** Internet, IT Infrastructure, Middleware contents: texts and integrating E- Business application. **10 Lecture**
- **Unit IV: Mechanism of making payment through internet:** Online payment mechanism; Electronic payment system; payment gateways; visitor to website; tools for promoting websites; Plastic Money ; Debit Card, Credit Card. **10 Lecture**
- **Unit V: Application in E- Commerce:** E- Commerce Application in manufacturing, wholesale, retail and service sector. **13 Lecture**
- **Unit VI: Security and Legal Aspects of E- Commerce:** Threats in E- Commerce, Security of clients and Service- provider; Cyber Law – Information Technology Act 2000: An overview of major provisions. **9 Lecture**

Suggested Readings:

1. Schnider Gary P. – “Electronic Commerce”
2. Chatterjee Charles – “E- Commerce Law for Small Business”

Note:

1. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
2. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | $10 \times 2 = 20$ |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | $4 \times 5 = 20$ |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | $2 \times 15 = 30$ |
| | Total | 70 |

Paper code- BCP 5.3: DSE2: (A) INCOME TAX LAW AND PRACTICES

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Objective: To provide basic Knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

| UNIT | CONTENTS | NO. OF LECTURES |
|-------------|--|------------------------|
| Unit I | Basic Concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, maximum marginal rate of tax, Permanent Account Number (PAN), Residential status, scope of total income on the basis of residential status, Exempted income under section 10 | 10 |
| Unit II | Computation of income under different heads <ul style="list-style-type: none">- Salaries- Income from house property- Profits and Gains of business or professions- Capital gains- Income from other sources | 25 |
| Unit III | Total Income and Tax Computation <ul style="list-style-type: none">- Income of other person included in assessee's total income- Aggregation of income and set-off and carry forward of losses- Deduction from gross total income- Rebates and reliefs- Compensation of total income of individuals and firms Tax liability of an individual | 17 |
| Unit IV | Preparation of return of income <ul style="list-style-type: none">- Manually- On-line filing of return of income and TDS- Provision and Procedure of Compulsory On-Line filing of returns for specified assesses. | 13 |

There shall be a practical examination of 30 Marks on e-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate form and generate the XML file.

Suggested Readings:

1. Singhania, Vinod, K and Monica Singhania, *Student's guide to Income Tax*, University edition, Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House. Delhi
3. Pagare, Dinker, *Law and Practices of Income Tax*. Sultan Chand and Sons, New Delhi
4. Lal, B. B *Income Tax Law and Practices*. Konark Publications, New Delhi
5. Dr. P.K Pani, *Income Tax Laws & Accounts*, SBPD Publication, Agra.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd, Chennai
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi

Note :- Latest edition of the text books should be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | $10 \times 2 = 20$ |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | $4 \times 5 = 20$ |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | $2 \times 15 = 30$ |
| | Total | 70 |

B.Com Programme CBCS: Semester V

Paper code- BCP 5.3: DSE2: (B) ENTREPRENEURSHIP

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to acquaint the students with entrepreneurship and small enterprises management.

Course Inputs:-

- Unit-I:** Entrepreneurship and its scope, Entrepreneurship as the process, career option, Need, values, attitude and motivation of entrepreneurs. **13 Lecture**
- Unit-II:** Becoming Entrepreneur, Personal and environmental barriers in entrepreneurship, Problems and stages for setting up a new venture, Franchising and entrepreneurial experiences, Select case studies of heading entrepreneurs in India. **13 Lecture**
- Unit-III:** Growth and Development of Small Scale Industries, Definition of small enterprise and their scope in emerging scenario, Incentives and concessions, Technology know-how and appropriate technology. **13 Lecture**
- Unit-IV:** Financial and Marketing Management of SSI, Financial planning, long term and short term credit flows, sources of finance including venture capital, project appraisals and financial institutions. Measures and facilities to SSI for exports, Legal aspects of SSI. **13 Lecture**
- Unit-V:** Case Study: The list of case studies to be provided in the class. **13 Lecture**

References:

- Desai ,Vasant , Small Scale Industries and Entrepreneurship, Bombay, Himalaya 1995.
- Staley ,E.andMorseR.Small scale Industries in developing Countries. New York ,McGrow Hill.
- Malhotra I. S and Gupta S.L. Management of Small scale Industries. New Delhi, Galgotia.
- Drucker , Peter F. Innovation and Entrepreneurship, East west Press (P) Ltd., 1992.
- Gupta , C.B and Srinivasan, Entrepreneurial Development in India.
- Taneja S and Gupta S.L., Entrepreneur Development - New Ventures Creation, Galgotia Publishing Co., 2001.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x 15 = 30 |
| | Total | 70 |

B.COM Programme: Semester V

BCP 5.4: Basic Mathematics

Time: 3 Hrs Marks: 100

(End Semester 70 Marks + Mid Semester 30 Marks)

1. Simplification
2. L.C.M & H.C.F
3. Square & Square Root
4. Number System
5. Percentage
6. Profit & Loss
7. Discount
8. Simple & Compound interest
9. Ratio and Proportion
10. Time and Work
11. Speed, Time and Distance
12. Problems on Ages
13. Basic Algebra
14. Area and Volume
15. Simple and Decimal Fractions
16. Reasoning: Mathematical Operation and Reasoning.
17. Analogy, Sitting Arrangement, Blood Relation, Coding –Inserting Missing Term , Logical Sequence of Word.

Suggested Readings:

1. Basic Mathematics- R.S.Agarwal

B.Com. Programme: Semester – VI
Paper code- BCP 6.1: Moral & Value Education
Time: 3 Hrs Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

| Unit | Course Contents | No. of Lectures |
|------|---|-----------------|
| I | Value Education: Definition – relevance to present day – Concept of Human Values – self introspection –Self esteem. | 06 |
| II | Family values: Components, Structure and responsibilities of family – Neutralization of anger – Adjustability – Threats of family life – Status of women in family and society – Caring for needy and elderly – Time allotment for sharing ideas and concerns. | 10 |
| III | Ethical values: Professional ethics – Mass media ethics – Advertising ethics – Influence of ethics on family life. | 06 |
| IV | Social values: Faith, Service and secularism – Social sense and commitment – Students and Politics – Social awareness, Consumer awareness. | 08 |
| V | Social Evils: Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them. | 08 |
| VI | Yoga and Health: Definition, Meaning, Scope of Yoga – Aims and objectives of Yoga – Yoga Education with modern context – Different traditions and schools of Yoga – Yoga practices: Asana, Pranayama and Meditation | 10 |
| | Total | 48 |

Book for Reference:

1. M.G. Chitakra: Education and Human Values, A. P. H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S. K. Values and ethics for Organization: Theory and Practice, Oxford University Press, New Delhi 1999.
3. Satchidananda, M. K.: Ethics, Education, Indian Unity and Culture, Ajanta Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V. K.: Social Values among Young adults: A changing Scenario, M. D. Publications, New Delhi 1995.
5. Ruhela, S. P. : Human Values and education, Sterling Publications, New Delhi, 1986
6. NCERT, Education in Values, New Delhi, 1992.
7. Swami Budhananda (1983) How to Build Character A Primer: Ramakrishna Mission, New Delhi.
8. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
9. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
10. Swami Vivekananda, Call to the Youth for Nation Building, AdvaitaAshrama, Culcutta.
11. Awakening India to India, Chinmayananda Mission, 2003.
12. Yogic Therapy – Swami Kunalayananda and Dr. S. L. Vinekar, Government of India, Ministry of Health , New Delhi.
13. Sound Health through YOGA – DR. K. Chandrasekaran, PremKalyan Publications, Sedappti, 1999.

B. Com Programme CBCS**B. Com Programme: Semester – VI
Paper code- BCP 6.2:DSE3: (A) Computerised Accounting****Time: 3 Hrs****Marks: 100****Lecture 65****(End Semester 70 Marks + Mid Semester 30 Marks)****Objective:** To gain knowledge of computer Accounting.

| | |
|---------------|---|
| Unit1. | INTRODUCTION: Meaning of Computerized Accounting, Implementation of Accounting Cycle in Computerized Accounting, Old methods and machines used in accounting, Basics of Computerized Accounting, Computerized Processing system, Advantages and disadvantages of using the computer in accounting, Accounting packages : Custom Tailored vs. Standardized packages, single vs. multiple user, Consideration for Selection of a good Accounting package, Top Accounting Software's in the market. 15 Lecture |
| Unit2. | ORGANIZATION OF ACCOUNTING DATA: Organizing and storing accounting data, Concept of Data processing, Techniques of Storage of Data, Concept of Data Warehouse, The Lifecycle of Data, Concept of Database Archiving, Functions of Accounting, Basics of Accounting Process, Traditional Computerized Accounting Systems: File-Oriented Systems, Designing simple accounting vouchers, Extracting desired accounting information from sources, Database Approach to Accounting Systems. 20 Lecture |
| Unit3. | BASICS FUNDAMENTALS OF ACCOUNTING AND GENERATING REPORTS: Basics of Accounting ledger, How to write Ledger, Balancing the Accounts, Necessity of Ledger, Differences between Journal and Ledger, Accounting Sub Journals - Cash Book, Basics of Cash Book, Trial Balance, Balance Sheet.(USING ACCOUNTING SOFTWARE) 20 Lecture |
| Unit4. | EXPOSURE TO ERP: Basics of ERP, Advantages of ERP: ERP accounting and financial modules. 10 Lecture |

Suggested Readings:

1. Basset P.H. – Computerised Accounting.
2. Computerised Accounting - Combined Text and Workbook – by Kaplan A.C

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | $10 \times 2 = 20$ |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | $4 \times 5 = 20$ |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | $2 \times 15 = 30$ |
| | Total | 70 |

B. Com Programme CBCS

B. Com (Programme): Semester – VI Paper code- BCP 6.2: DSE3: (B) Banking & Insurance

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To impart knowledge about the basic principles of the banking and insurance

Contents

Unit 1: Introduction:

13 Lectures

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

13 Lectures

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

13 Lectures

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

13 Lectures

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance

13 Lectures

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

| Part | Particulars | Marks |
|-------------|---|--------------|
| A | 10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory. | 10 x 2 = 20 |
| B | 8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each. | 4 x 5 = 20 |
| C | 4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each. | 2 x15 = 30 |
| | Total | 70 |

Objectives: Dissertation exercise helps students to understand the methodology of action research. Students will get research exposure through the process

Format for Dissertation

- Identify a research issue
- Formulate the research objectives and a research problem
- Set out a research design
- Plan of action
- Data gathering
- Identify criteria and standards for action research
- Generate evidence from the data
- Make a claim to knowledge
- Link the claim with existing knowledge
- Test the validity of the claim
- Submit the claim to critic
- Explain the potential significance of the research and claim
- Generate theory from the research
- Modify practice in light of the evaluation
- Write a report and disseminate findings

B.Com. Programme: Semester VI

BCP 6.4: Economics

Time: 3 Hrs

Marks: 100

(End Semester 70 Marks + Mid Semester 30 Marks)

Unit 1: Introduction

13 Lectures

Economics- Importance and uses; Central Problem of an Economy- Choice as an Economic Problem. Basic Postulates: Rule of Price Mechanism, Demand and Supply, Basic Framework- Application, Market Equilibrium.

Unit 2:

12 Lectures

Macro Economics - Meaning, Differences between Micro and Macro Economics. National Income - Circular Flow of Income, Concept of GDP, GNP, NDP, NNP, National Disposable income Measurement of National Income.

Unit 3:

14 Lectures

Money - Meaning and functions, Money Supply Meaning, Role of Money in Economic Development. Inflation – Meaning, Inflation in Developing Countries, Effects of Inflation and measures to Control. Inflation; Deflation; Monetary Policy- Role of Monetary Policy in a Developing Economy. Demonetization and its effects.

Unit 4:

13 Lectures

Commercial Banks- Meaning and functions, Role of Commercial Bank in Economic Development. Central Bank- Meaning of functions, RBI.

Unit 5:

13 Lectures

Meaning of Economy Growth, Basic Characteristics of Indian Economy. Human Resources in India. Population and Economic Growth, Population Size and Growth rates, Problem of Population and Population Policy in India, Role of Education in Economic Development. Employment and Unemployment Concept of Poverty in India, Poverty Eradication Programmes. New Economic Reforms: A Critical Evaluation, Depreciation of India Currency, Liquidity Crunch in the Banking Sector, Impact on Indian Economic Growth. Features of Jharkhand Economy. Economic Planning, NITI Aayog. New Economic Policy, Problems of Rising Prices Jan Dhan Yojna.

Basic Reading List:

1. Modern Economics- H. L. Ahuja, S. Chand & Co. Ltd.
2. Arthashastra- Dr. Suman.
3. Indian Economy- Mishra & Puri.
4. Indian Economy- Dutta & Sundaram.