

B.Com (Programme) CBCS
Draft Upgraded CBCS Syllabus and
Scheme of Examination

For

B.Com (Programme)
KOLHAN UNIVERSITY,
CHAIBASA

Choice Based Credit System

2020

Semester I									
Core Course		DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
C1: MIL/English	Theory Tutorial					100	5	100	6
							1		
C2: Financial Accounting	Theory Tutorial					100	5	100	6
							1		
C3: Business Organization & Management	Theory Tutorial					100	5	100	6
							1		
			AECC I ENG/MIL Communication			50	2	50	2
Total								350	20

Semester II									
Core Course		DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
C4: MIL/English	Theory Tutorial					100	5	100	6
							1		
C5: Business Laws	Theory Tutorial					100	5	100	6
							1		
C6: Business Mathematics & Statistics	Theory Tutorial					100	5	100	6
							1		
			AECC 2 Env. Science			50	2	50	2
Total								350	20

Semester III									
Core Course		DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
C7: MIL/English	Theory Tutorial					100	5	100	6
							1		
C8: Management Accounting	Theory Tutorial					100	5	100	6
							1		
C9: Corporate Accounting	Theory Tutorial					100	5	100	6
							1		
				SEC 1 GK & Current Affairs		50	2	50	2
							Total	350	20

Semester IV									
Core Course		DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
C10: MIL/English	Theory Tutorial					100	5	100	6
							1		
C11: Company Law	Theory Tutorial					100	5	100	6
							1		
C12: Cost Accounting	Theory Tutorial					100	5	100	6
							1		
				SEC 1 Personality Development		50	2	50	2
							Total	350	20

Semester V								
Core Course	DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
	DSE 1 Any One a) Auditing & Corporate Governance b) E-Commerce				100	5	100	6
		1						
	DSE 2 Any One a) Income Tax Law & Practice b) Entrepreneurship				100	5	100	6
		1						
				GE 1 Banking & Insurance	100	5	100	6
						1		
Total							350	20

Semester VI								
Core Course	DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
	DSE 3: Any One a) Computer Application In Business b) Computerized Accounting				100	5	100	6
		1						
	DSE 4: Project Work				100	5	100	6
		1						
				GE 2 Economics	100	5	100	6
						1		
Total							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

Paper code	Course Structure	Course Type
Semester I		
BCP1.1	MIL/English	Core Discipline – C1
BCP1.2	Financial Accounting	Core Discipline – C2
BCP 1.3	Business Organization& Management	Core Discipline – C3
BCP 1.4	ENG/MIL – Communication	Ability Enhancement Courses– AECC1
Semester II		
BCP 2.1	MIL/English	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/English	Core Discipline – C7
BCP 3.2	Management Accounting	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/English	Core Discipline – C10
BCP 4.2	Company Law	Core Discipline – C11
BCP4.3	Cost 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. Auditing & Corporate Governance 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	Banking & Insurance	Generic Elective – GE1
Semester VI		
BCP 6.1	Moral & Value Education	Skill Enhancement Courses- SEC4
BCP 6.2	Any One:- A. Computer Application In Business B. Computerized Accounting	Discipline Specific Elective – DSE3
BCP6.3	Project Work	Discipline Specific Elective – DSE4
BCP6.4	Economics	Generic Elective – GE2

SEMESTER I

B.Com Programme CBCS

B.Com. Programme: Semester I

BCP 1.1: MIL/English

Time:3Hrs **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 – I

Paper code - BCP 1.2: Financial Accounting

Duration Time:3Hrs

Marks: 100

Lecture: 60

(End Semester 70 Marks + Mid Semester 30Marks)

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.

Course Contents

Unit 1.Introduction

10Lectures

Conceptual Framework: Accounting principle, Concepts and Conventions, Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS),

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. Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure.

Unit 2.Accounting For Non-Profit Organizations

06Lectures

Unit 3.Depreciation Accounting and Inventory Valuation

10Lectures

Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation FIFO, LIFO and Weighted Average

Unit 4.Accounting for Inland Branches

10Lectures

Concept of dependent braches; accounting aspects; stock and debtors system, branch Final Accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries

Unit 5. Accounting for Royalty, Hire Purchase and Installment Payment Systems

12lectures

Unit 6. Accounting for Dissolution of the Partnership Firm

12Lectures

Accounting for 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. Dr. B.K. Mehta, Dr. P.K. Pani and Dr. Jayant Kumar Chakraborty, *Financial Accounting*. Shiksha Sagar
4. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs, New Delhi.
5. Shukla ,M.C., T.S.Grewal and S.C. Gupta. *Advanced Accounts.Vol. – I.S.Chand&Co.,New Delhi*.
6. Maheshwari ,S.N and S.K. Maheshwari .*Financial Accounting*. Vikas Publishing House,New Delhi.
7. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International BookHouse*
9. *Goldwin ,Alderman and Sanyal , Financial Accounting,CengageLearning*.
10. *Tulsian ,P.C Financial Accounting*,Pearson Education
11. Jain ,S.P and K.L .Narang .*Financial Accounting*, Kalyani Publishers ,New Delhi.
12. Gupta,Nirmal.*Financial Accounting.Sahitya Bhawan,Agra*.
13. *Compendium of Statements and Standards of Accounting* . The Institute of Chartered Accountants of India, New Delhi.
14. 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

Paper BCP 1.3: BUSINESS ORGANISATION AND MANAGEMENT

Time:3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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:12

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:12

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: 10

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 Wehrich, 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, New York.

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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 I

BCP 1.4: English/MIL – Communication

Time: 3Hrs

Marks:50

(End Semester 35 Marks + Mid Semester 15 Marks)

Common Syllabus to be provided by the respective Department

SEMESTER II

B.Com Programme CBCS

B.Com. Programme: Semester II

BCP 2.1: MIL/English

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

Common Syllabus to be provided by the respective Department

Time:3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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. 13Lectures

- 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 13Lectures

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

Unit III: The Sale of Goods Act, 1930 11Lectures

- 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 11Lectures

- 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**12 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:3Hrs

Marks: 100

Lecture

60(End Semester 70 Marks + Mid Semester 30Marks)

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: (10Lectures)
AP,GP, HP

Unit II: Matrices and Determinants (14Lectures)

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

Solution of system of linear equations

Unit III: Probability (10Lectures)

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 (13Lectures)

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.

Unit V: Index Number (13Lectures)

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 x 15 = 30
	Total	70

B. Com Programme CBCS

B.Com. Programme: Semester II

BCP 2.4: Environmental Science

Time: 3Hrs Marks: 50

(End Semester 35 Marks + Mid Semester 15 Marks)

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

SEMESTER III

B.Com Programme CBCS

B.Com. Programme: Semester III

BCP 3.1: MIL/English

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

Common Syllabus to be provided by the respective Department

BCP 3.2: - GE I: Management Accounting

Time:3Hrs Marks: 100 Lecture - 60
(End Semester 70 Marks + Mid Semester 30Marks)

Objective: The course objective is to give students a good understanding about the concepts and techniques of management accounting as Management Accounting is an essential tool that enhances a manager's ability to make effective economic decisions.

Course Contents

Unit I: **(08Lectures)**
Nature and scope of Management Accounting, Difference between Management Accounting, Cost Accounting and Financial Accounting, Role and Function of Management Accountant.

Unit II: **(12Lectures)**
Budgeting and Budgetary control: concept of Budget and Budgetary control, objectives, merits and limitations, Types of Budgets.

Unit III: **(10Lectures)**
Ratio Analysis: Profitability Ratio, Performance or Activity Ratio, Financial Position Ratio.

Unit IV: **(8Lectures)**
Absorption Vs. Variable Costing: Distinctive features and income determination.

Unit V: **(11Lectures)**
Cost – Volume – Profit Analysis, Break – Even Analysis – Algebraic and Graphical Methods, Contributions, Sales Ratio. Key Factor, Margin of Safety, Angle of evidence.

Unit VI: **(11Lectures)**
Introduction of Cash Flow and Fund Flow

Suggested Readings:-

1. Management Accounting, Dr. B.K. Mehta, SBPD Publications
2. T.S. Grewal's Management Accounting, R.K. Khosla T.S. Grewal, H.S. Grewal, CA. (Dr.) G.S. Grewal
3. Management Accounting, M.Y. Khan and P.K. Jain
4. Management Accounting, R.S.N. Pillai and V. Bagavathi
5. Management Accounting, Narasimhan
6. Fundamentals of Management Accounting, Dr. R.P. Rustagi

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 – III Paper code- BCP 3.3: Corporate Accounting

Time:3Hrs

Marks:100

Lecture

60(End Semester 70 Marks + Mid Semester 30Marks)

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 **15Lectures**

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 **10Lectures**

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 Shares **10Lectures**

Concepts and calculation – simple problem only.

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

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.Liquidation of Companies **10 Lectures**

Voluntary Liquidation only.

Suggested Readings:-

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

8. *Compendium of Statements and Standards of Accounting* .The Institute of Chartered Accounts of India, New Delhi.
9. Bhushan Kumar Goyal, *Fundamentals of corporate Accounting*. international Book House.
10. Dr. B.N Ojha, Corporate Accounting.

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

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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

Marks: 50

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.

SEMESTER IV

B.Com Programme CBCS

B.Com. Programme: Semester IV

BCP 4.1: MIL/English

Time:3Hrs Marks: 100

(End Semester 70 Marks + Mid Semester 30 Marks)

Common Syllabus to be provided by the respective Department

Time: 3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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–

14Lectures

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.

UNIT2: Documents–

13Lectures

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

UNIT3: Management:

13Lectures

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–

10Lectures

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. Reena Chadha and Sumant Chadha, 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

Objective: To impart the knowledge of basic cost concepts, element of cost & preparation of Cost Sheet and the important methods & techniques of costing.

Contents:

Unit I: (05Lectures)

Introduction: Meaning, objectives and advantages of cost accounting, Role and functions of a cost accountant in an organization.

Unit II:

Elements of cost- (14Lectures)

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.

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.

Expenses/Overheads: Meaning of direct expenses and overheads (indirect expenses), Classification, allocation, capacity costs, treatment of certain items in costing.

Unit III:

Output Costing (12Lectures)

Cost Sheet, Cost Statement, Computation of Tender and Quotation Price

Unit IV:

Process Costing (12Lectures)

Preparation of Process Cost Accounts-Wastages (Normal and Abnormal)- Abnormal Effectiveness or Gain-Joint Products and Byproducts.

Unit V:

Contract Costing (12 Lectures)

Preparation of contract accounts-complete and incomplete contracts-Computation of Work Certified and Uncertified, Work In Progress, Computation of Profit or Loss on Contracts.

Unit VI:

Reconciliation of Cost and Financial Accounts (05 Lectures)

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

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.	04
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.	06
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.	05
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	06
6.	Ideal Personality Effective communication 7 its key aspects, Body language, Assertiveness, Problem-solving, Conflict & Stress management, Decision making skill, Motivation, Positive & Creative Thinking.	04

SEMESTER V

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

Time: 3Hrs **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

B. Com Programme CBCS

B. Com Programme: Semester – V

Paper code- BCP 5.2: DSE-1 (A)-AUDITING AND CORPORATE GOVERNANCE

Time: 3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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

Contents:

Unit I:

(13lectures)

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:

(13Lectures)

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 Act2013.

Unit III:

(13Lectures)

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:

(13Lectures)

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:

(13Lectures)

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 aspect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.

Suggested Readings:

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

8. 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 CBCS

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

Time:3Hrs

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

Lecture

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. **11Lecture**
- **Unit III: Technology for Online- Business:** Internet, IT Infrastructure, Middleware contents: texts and integrating E-Business application. **09Lecture**
- **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. **10Lecture**
- **Unit V: Application in E- Commerce:** E- Commerce Application in manufacturing, wholesale, retail and service sector. **11Lecture**
- **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. **9Lecture**

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 8Questions:-

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

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 	23
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 <p style="text-align: center;">Tax liability of an individual</p>	15
Unit IV	Preparation of return of income <ul style="list-style-type: none"> - Manually - On- line filling of return of income and TDS - Provision and Procedure of Compulsory On- Line filing of returns for specified assesses. 	12

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, Taxman 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

Time:3Hrs

Marks: 100

Lecture

60(End Semester 70 Marks + Mid Semester 30Marks)

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.

13Lecture

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.

12Lecture

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.

11Lecture

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.

12Lecture

Unit-V: Case Study: The list of case studies to be provided in the class.

12Lecture

References:

- Desai ,Vasant , Small Scale Industries and Entrepreneurship, Bombay, Himalaya1995.
- Staley ,E.and Morsey R. 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.	$10 \times 2 = 20$
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 – V Paper code- BCP 5.4: GE-1- Banking & Insurance

Time:3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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

Contents

Unit1: 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

12 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.

Unit3: Banking Lending

11 Lectures

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

Unit4: 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.

Unit5: Insurance

11 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*, Mc Graw 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. JyotsnaSethi 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.	$10 \times 2 = 20$
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

SEMESTER VI

B.Com. Programme: Semester – VI
Paper code- BCP 6.1: Moral & Value Education
Marks: 50

Unit	Course Contents	No. of Lectures
I	Value Education: Definition – relevance to present day – Concept of Human Values – self introspection –Self esteem.	05
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.	06
III	Ethical values: Professional ethics – Mass media ethics – Advertising ethics – Influence of ethics on family life.	03
IV	Social values: Faith, Service and secularism – Social sense and commitment – Students and Politics – Social awareness, Consumer awareness.	04
V	Social Evils: Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.	06
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	06
	Total	30

Book for Reference:

1. M.G.Chitakra: Education and Human Values, A.P.H. Publishing Corporation, NewDelhi,2003.
2. Chakravarthy, S. K. Values and ethics for Organization: Theory and Practice, Oxford University Press, New Delhi1999.
3. Satchidananda, M.K.: Ethics, Education,Indian Unity and Culture, Ajanta Publications, Delhi, 1991.
4. Das, M.S.&Gupta,V.K.:SocialValuesamongYoungadults:AchangingScenario,M.D. Publications, New Delhi1995.
5. Ruhela,S.P.:HumanValuesandeducation,SterlingPublications,NewDelhi,1986
6. NCERT, Education in Values, New Delhi, 1992.
7. Swami Budhananda (1983)HowtoBuildCharacterAPrimer:RamakrishnaMission,NewDelhi.
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, Advaita Ashrama, Calcutta.
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,

Time:3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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

Unit I: Word Processing

7Lectures

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

6Lectures

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

15Lectures

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:

15Lectures

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

Unit V: Database Management System

17Lectures

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

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

Notes:

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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) Computerized Accounting

Time:3Hrs

Marks: 100

Lecture 60

(End Semester 70 Marks + Mid Semester 30Marks)

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. 14 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. 18Lecture
Unit3.	BASICS FUNDAMENTALS OF ACCOUNTING ANDGENERATING 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) 18Lecture
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 KaplanA.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 6.3: Project Work

Time: 3Hrs

Marks:100

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

Project topics will be given by the department.

Time:3Hrs

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:

11 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:

12 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:

11 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.
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