

Hemchand Yadav Vishwavidyalaya, Durg (C.G.)

SYLLABUS


B.COM. PART-I

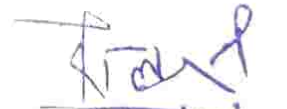
GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
i) Environmental Studies Field Work	75 25	100	33
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Financial Accounting	75	150	50
II. Business Communication	75		
Group-II			
I. Business Mathematics	75	150	50
II. Business Reg. Framework	75		
Group-III			
I. Business Environment	75	150	50
II. Business Economics	75		



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B. Com Part- I
Compulsory
Group – I Paper – I - **Financial Accounting**

OBJECTIVE – To Impart basic accounting knowledge as applicable to business.

UNIT –I

Accounting: An Introduction: Development, Definition, Needs, objectives; Branches of accounting; Basic Accounting Principles, Concepts & Conventions.

Accounting Standard: International Accounting Standard only outlines, Accounting Standard in India.

Accounting Transaction: Concept of Double Entry System, Concept of Capital & Revenue, Book of original records: Journal; Ledger; Sub-Division of Journal: Cashbook.

UNIT –II

Final Accounts: Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries.

Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

UNIT –III

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

UNIT –IV

Special Accounting Areas :

Hire-purchase and installment purchase system: Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values, and accounting records for goods for small values ; Installment purchase system ; After sales Service.

UNIT –V

Partnership Account: Dissolution of a Partnership Firm, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.

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SYLLABUS

B.COM. PART-II

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

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

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B.Com. II year
COMPULSORY

Group - I PAPER - I (CORPORATE ACCOUNTING)

(As per company act 2013)

Proposed Syllabus

OBJECTIVE

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

UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.

UNIT-II **Final Accounts** (as per company act 2013)
Liquidation of Company.

UNIT-III Valuation of Goodwill and Shares.

UNIT-IV **Accounting** for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.

UNIT-V **Consolidated Balance Sheet** of holding companies with one subsidiary only.

SUGGESTED READINGS :

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

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Group - I - PAPER - II

COMPANY LAW

Proposed Syllabus

OBJECTIVE

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

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

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

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

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

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



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Group - II PAPER - I

(COST ACCOUNT)

Proposed Syllabus

OBJECTIVE

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

- UNIT-I** Introduction : **Nature and scope of cost accounting**; **Cost concepts** and classification; **Methods and techniques**; **Installation of costing system**; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.
- UNIT-II** **Accounting for Labour** : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.
- UNIT-III** **Cost Ascertainment** : Unit costing; Job, batch and contract costing.
- UNIT-IV** **Operating costing**; Process Costing - excluding inter - process profits, and joint and by - products.
- UNIT-V** **Cost Records** : Integral and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.





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Group - II - PAPER - II

PRINCIPLES OF BUSINESS MANAGEMENT

Proposed Syllabus

OBJECTIVE

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

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





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Group - III PAPER - II

FUNDAMENTALS OF ENTREPRENEURSHIP


Proposed Syllabus

OBJECTIVE

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

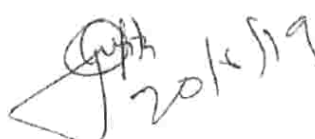
- UNIT-I** **Introduction** : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics.
- UNIT-II** **Promotion of a Venture;** Opportunities analysis; External environmental analysis economic, social and technological;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



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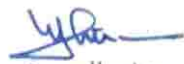
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B.COM. PART-III

INDEX

Revised Ordinance No. 23 Scheme of Examination
Foundation Course I. Hindi Language II. English Language
Compulsory Groups
Group-I I. Income Tax II. Auditing
Group-II I. Indirect Taxes with GST II. Management Accounting
Group-III Optional
Option Group A (Finance Area) I. Financial Management II. Financial Market Operations
Option Group B (Marketing Area) I. Principles of Marketing II. International Marketing
Option Group C (Commercial Area) I. Information Technology and its Applications in Business II. Essential of e-Commerce
Option Group D (Money Banking & Insurance Area) I. Fundamental of Insurance II. Money & Banking System
Computer Application



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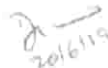
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B.COM PART III
OPTIONAL GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER - MONEY & BANKING SYSTEM

PAPER -II

Proposed Syllabus

OBJECTIVE

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

M.M. 75

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

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

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

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

UNIT-V Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.

State Bank of India, Project History, Objectives, Functions & Organization working & progress.

Internet banking system



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B.COM PART III
OPTIONAL GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER FUNDAMENTAL OF **INSURANCE**

PAPER - I

Proposed syllabus

OBJECTIVE

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

M.M. 75

- UNIT-I** **Introduction to Insurance:** Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.
- UNIT-II** **Fundamentals of Agency Law:** Definiton of an agent; Agents regulations; Insurance intermediaries; Agents compensation.
- UNIT-III** Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting ; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- UNIT-IV** Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.
- UNIT-V** **Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance;** Contracts of various kinds; Insurable Interest.
Online insurance procedure

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Zoology
B.Sc. Part I (2019-20)
Practical

The practical work will, in general be based on the syllabus prescribed in theory and the candidates will be required to show knowledge of the following:-

- Dissection of Earthworm, Cockroach, Palaemon and Pila
- Minor dissection—appendages of Prawn & hastate plate, mouth parts of insects, radulla of Pila.

(Alternative methods: By Clay/Thermacol/drawing/Model etc.)

- Adaptive characters of Aquatic, terrestrial, aerial and desert animals.
- Museum specimen invertebrate
- Slides- Invertebrates, frog embryology, Chick embryology and cytology,

Scheme of Practical Exam

Time: 3hrs

- | | |
|--|----------|
| 1. Major Dissection | 10 Marks |
| 2. Minor Dissection | 05 Marks |
| 3. Comments on Excercise based on Adaptation | 04 Marks |
| 4. Cytological Preparation | 05 Marks |
| 5. Spots-8 (Slides-4, Specimens-4) | 16 Marks |
| 6. Sessional | 10 Marks |

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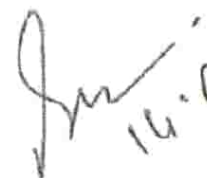

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Zoology
B.Sc. Part II (2019-20)
Practical

The practical work in general shall be based on the syllabus prescribed and the students will be required to show the knowledge of the following:

- Study of the representative examples of the different chordates (Classified characters).
- **Dissection of various systems of scoliodon-Afferent and Efferent branchial cranial nerves, internal ear.**

Alternative methods: By Clay/Thermacol/ Drawing/ Model etc.)

- Simple microscopic technique through unstained or stained permanent mount.
- Study of prepared slides histological, as per theory papers.
- Study of limb girdles and vertebrae of Frog, Varanus, Fowl and Rabbit.
- Identification of species and individual of honey bee.
- Life cycle of honey bee and silkworm.
- Exercise based on Evolution and Animal behavior.


Scheme of Practical Exam

Time: 3:30hrs

• Major dissection (Cranial nerves/efferent branchial vessel)	10
• Exercise based on evolution	05
• Exercise based on applied zoology	05
• Exercise based on animal behavior	04
• Spotting-8 (slides-4,bones-2,specimen-2)	16
• Viva	05
• Sessional marks.	05

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