



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

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

**बस्तर विश्वविद्यालय, जगदलपुर (छ.ग.)**

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

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**SYLLABUS** NOV 2020  
**B.COM. PART-II**  
**GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION**

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

*20/11/19*

*20/11/19*

*[Signature]*

*20/11/19*

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

पूर्णांक- 75

खण्ड-क निम्नलिखित 5 लेखकों के पाठ शामिल होंगे -

अंक-35

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

खण्ड-ख हिन्दी भाषा और उसके विविध रूप

अंक-16

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

खण्ड-ग हिन्दी की व्याकरणिक कोटियाँ

अंक-24

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

इकाई विभाजन-

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

मूल्यांकन योजना -

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

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

अध्यक्ष- हिंदी अध्ययन मंडल

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

**M.M. 75**

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

<b>UNIT-I</b>	Short answer questions to be assed by (Five short answer questions of three marks each)	
<b>UNIT-II</b>	(a) Reading comprehension of an unseen passage	<b>15 Marks</b>
	(b) Vocabulary	<b>05 Marks</b>
<b>UNIT-III</b>	Report-Writing	<b>10 Marks</b>
<b>UNIT-IV</b>	Expansion of an idea	<b>10 Marks</b>
<b>UNIT-V</b>	Grammar and Vocabulary based on the prescribed text book	<b>20+15 Marks</b>

**Note :** Question on all the units shall asked from the prescribed text which will comprise specimens of popular creative/writing and the following it any

- (a) Matter & technology
  - (i) State of matter and its structure
  - (ii) Technology (Electronics Communication, Space Science)
- (b) Our Scientists & Institutions
  - (i) Life & Work of our eminent scientist Arya Bhatt. Kaurd Charak Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S. Ramanujam, Homi J. Babha Birbal Sahani.
  - (iii) Indian Scientific Institutions (Ancient & Modern)

**Book Prescribed:**

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

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

**Objective**

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

(As per company act 2013)  
Proposed Syllabus

- UNIT-I** Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.
- UNIT-II** Final Accounts (as per company act 2013) Liquidation of Company.
- UNIT-III** Valuation of Goodwill and Shares.
- UNIT-IV** Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.
- UNIT-V** Consolidated Balance Sheet of holding companies with one subsidiary only.

**SUGGESTED READINGS:**

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

**Group - I - PAPER - II**  
**COMPANY LAW**

**OBJECTIVE**

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

Proposed Syllabus

- UNIT-I** Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.
- UNIT-II** Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission
- UNIT-III** Capital management- borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.
- UNIT-IV** Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.
- UNIT-V** majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.

**SUGGESTED READINGS:**

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

**Group - II**  
**PAPER – I (COST ACCOUNT)**

**OBJECTIVE**

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

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

**SUGGESTED READINGS:**

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

**Group - II - PAPER - II**  
**PRINCIPLES OF BUSINESS MANAGEMENT**

**OBJECTIVE**

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

**Proposed Syllabus**

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

**SUGGESTED READINGS:**

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



**Group - III - PAPER - I**  
**BUSINESS STATISTICS**

**OBJECTIVE**

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

Proposed Syllabus

- UNIT-I** Introduction : Statistics as a subject; Descriptive Statistics- compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.
- UNIT-II** **Dispersion- and their measures; Partition values; Skewness and measures;**
- UNIT-III** **Analysis of Bivariate Data: Linear regression two variables and correlation**
- UNIT-IV** Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.
- UNIT-V** Forecasting and Methods: Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability: as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.

**SUGGESTED READINGS:**

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

**Group - III PAPER - II**  
**FUNDAMENTALS OF ENTREPRENEURSHIP**

**OBJECTIVE**

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

**Proposed Syllabus**

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

**SUGGESTED READINGS:**

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

**B.Com-II  
Computer Application  
PAPER-I**

**INTERNET APPLICATION & E-COMMERCE**

- UNIT-I Introduction to HTML**  
**Introduction to Internet & World Wide Web**  
**Internet-** Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP Addresses, Domain Name System Domain Name Services, Allocation of second level Domains in India, Internet & India.  
**World Wide Web (WWW) -** WWW consortium browsing and Information on retrieval, exploring the WWW, address URL.
- UNIT-II Introduction to HTML & Designing Web page**  
Concept to Website, Web Standards, what is HTML, HTML documents/file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.  
**HTML Document Structure - Head Section**  
Illustration of Document Structure, Mark-up elements within the Head: BASE,
- UNIT-III HTML Document Structure & HTML Forms**  
**Body Section -** Illustration, Body elements, background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.  
**Image, Internet and External Linking Between web Pages-** IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext anchors, NAME attribute in Anchor.  
HTML Forms- Forms, Form Tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.
- UNIT-IV Introduction to E-Commerce & Business Strategy in Electronic Age E- Commerce**  
Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-Commerce in Perspective.  
Business Strategy - The value chain, competitive advantage, business strategy, Case Study: E-Commerce in Passenger Air Transport.
- UNIT-V B to B e-Commerce & B to C e-Commerce**  
**Business to Business e-Commerce -** Inter-organizational Transactions, Electronic markets, Electronic Data Interchange (EDI)- the nuts and bolts, EDI and business, Interorganizational e-commerce.  
**Business to Consumer e-commerce-** Consumer trade transactions.  
**The elements of e-commerce-** elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.  
**E-Business-** Introduction, Internet Bookshops, Software Supplies & Support, e-newspapers, Internet banking, Virtual auctions, online share dealing, gambling on net, e-diversity.

**TEXT BOOKS:**

1. An Introduction to HTML - Dr. Kamlesh N. Agarwal, Dr. O.P. Vays, Dr. Prateek A. Agarwala.
2. E-Commerce Strategy, technologies & applications - David whitely.

**REFERENCE BOOKS:**

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

**PAPER-II**  
**RELATIONAL DATABASE MANAGEMENT SYSTEM**

**UNIT-I DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL:**

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

**UNIT-II Relational Database Management System**

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

**UNIT-III RELATIONAL DATABASE DESIGN:**

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

**UNIT-IV Introduction to RDEMS Software - Oracle**

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

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

**SUGGESTED BOOKS:**

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

**PAPER-III**  
**PRACTICAL EXERCISES BASED ON PAPER I & II**

**Practical's To be done:**

1. Creating simple Web pages using html.
2. Designing business web-sites using HTML features (e.g. html forms)  
(Each student should study the existing business web sites and do atleast 05 exercises to create business websites using various html features)
3. Should perform various queries using SQL.  
(Each student should create ER diagrams for various business scenarios, and convert it into tables, using any RDEMS Software (i.e. Oracle/Access)
4. Practical using various aspects of Oracle.  
(At least 10 practical-exercises covering the contents of paper-II)

**REVISED ORDINANCE NO.-23**

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

**BACHELOR OF COMMERCE**

NOV 2020

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



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

9. In order to pass at any part of the three year degree course examination, an examinee must obtain not less than 33% of the total marks in each paper/group of subjects. In group where both theory and practical examinations are provided an examinee must pass in both theory and practical parts of examination separately.
10. Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations In determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I examination.
11. Provided in case of candidate who has passed the examination through the supplementary examination having failed in one subject/group only, the total aggregate mark being carried over for determining the division, shall include actual marks obtained in the subject/group in which he appeared at the supplementary examination.
12. Successful examinees at the Part - III examination obtaining 60% or more marks shall be placed in the First Division, those obtaining less than 60% but not less than 45% marks in the Second Division and other successful examinees in the Third Division.

*alone*  *PK*