

दुर्ग विश्वविद्यालय, दुर्ग (छ.ग.)



बी.कॉम. द्वितीय वर्ष

हेतु

पाठ्यक्रम

मुख्य परीक्षा – 2018 हेतु

B. Com. - II

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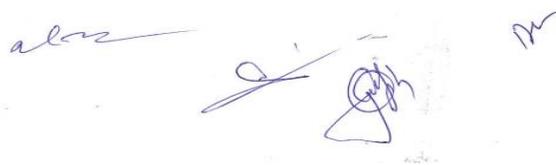
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REVISED ORDINANCE NO. - 23

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

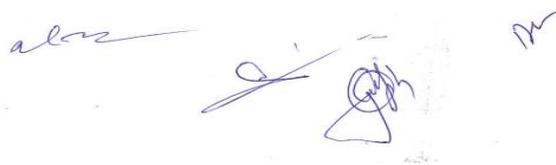
BACHELOR OF COMMERCE

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



7. Every candidate for B.Com. Examination shall be examined in subjects as mentioned in the marking scheme and course or studies.
8. A candidate who has passed the B.Com. Part-III examination of the University shall be allowed to present him of examination in any of the additional subjects prescribed for the B.Com. Examination and not taken by him at the degree examination. Such candidate will have to first appear and pass the B. Com. Part-I examination in the subject which he proposes to offer then the B.Com. Part-II and Part-III examination in the same subject. Successful candidates will be given a certificate to that effect.
9. In order to pass at any part of the three year degree course examination, an examinee must obtain not less than 33% of the total marks in each paper/group of subjects. In group where both theory and practical examinations are provided an examinee must pass in both theory and practical parts of examination separately. Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations In determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I examination.

Provided in case of candidate who has passed the examination through the supplementary examination having failed in one subject/group only, the total aggregate mark being carried over for determining the division, shall include actual marks obtained in the subject/group in which he appeared at the supplementary examination.
10. Successful examinees at the Part - III examination obtaining 60% or more marks shall be placed in the First Division, those obtaining less than 60% but not less than 45% marks in the Second Division and other successful examinees in the Third Division.



B.COM. PART - II
SCHEME OF EXAMINATION

Subject		Max. Marks	Min. Marks
i	Environmental Studies	75	100
	Field Work	25	33
A. FOUNDATION COURSE			
i.	Hindi Language - I	75	26
ii.	English Language - II	75	26
B. THREE COMPULSORY GROUPS :			
GROUP – I Accounting:			
i.	Corporate Accounting	75	150
ii.	Cost Accounting	75	50
GROUP – II			
Business Management:			
i.	Principles of Business Management	75	150
ii.	Company Law	75	50
GROUP - III			
Applied Economics:			
i.	Business Statistics	75	150
ii.	Fundamentals of	75	50

USE OF CALCULATORS

The students of Degree/P.G. Classes will be permitted to use of Calculators in the examination hall from annual 1986 examination on the following conditions as per decision of the standing committee of the Academic Council at its meeting held on 31-1-1986.

1. Student will bring their own Calculators.
2. Calculators will not be provided by University or examination centres.
3. Calculators with, memory and following variables be permitted +,-,*,/, square reciprocal, exponentials, log squares, root, trigonometric functions viz, sine, cosine tangent etc. factorial summation, xy, yx and in the light of objective approval of merits and demerits of the viva only will be allowed.

Handwritten signatures and initials in blue ink.

हिन्दी भाषा
भाग –दो, आधार पाठ्यक्रम

प्रश्न पत्र – प्रथम
(पेपर कोड 1131)

खण्ड—क

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

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

खण्ड – ख

हिन्दी भाषा और उसके विविध रूप

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

खण्ड—ग

अनुवाद व्यवहार : अंग्रेजी से हिन्दी से अनुवाद

हिन्दी की व्यवहारिक कोटियाँ –

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

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ENGLISH LANGUAGE (Paper Code-1132)

B.A. / B.Sc. /B.COM. /B.H. Sc. - II

M.M.75

The question paper for B.A. /B.Sc./B.Com./B.H.Sc., English Language and cultural values shall comprise the following units:

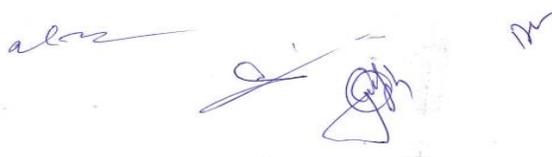
UNIT-I	Short answer questions to be passed by (Five short answer questions of three marks each)	15 Marks
UNIT-II	(a) Reading comprehension of an unseen passage (b) Vocabulary	05 Marks
UNIT-III	Report-Writing	10 Marks
UNIT-IV	Expansion of an idea	10 Marks
UNIT-V	Grammar and Vocabulary based on the prescribed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

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

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

Books Prescribed:

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



COMPULSORY

Group - I - Accounting

PAPER - I

CORPORATE ACCOUNTING

(Paper Code-1133)

Max. M. 75

Min. M. 25

OBJECTIVE

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

COURSE INPUT

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

UNIT-II Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.

UNIT-III Valuation of Good will and Shares.

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

UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. Final Account of Banking Companies.

SUGGESTED READINGS:

- 1 Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.
- 2 Maheshwari S.N. Corporate Accounting; Vikas Publishing House, New Delhi.
- 3 Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
- 4 Shukla M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts; S. Chand & Co., New Delhi.
- 5 Moore C.L. and Jaedicke R.K.: Managerial Accounting; South Western Publishing Co. Cincinnati, Ohio.
- 6 Dr. S.M. Shukla, Sahitya Bhawan Agra.
- 7 Dr. Hanif & Mukerjee - Published Mac Millan.
- 8 Dr. Mangal Mehta & Agrawal Published - Indore.
- 9 Dr. Karim Khanuja - Published - Agra.

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

Max. M. 75

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

COURSE INPUTS

UNIT-I

Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.

UNIT-II Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; under and over absorption, and its treatment.

UNIT-III Cost Ascertainment: Unit costing; Job, batch and contract costing.

UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.

UNIT-V Cost Records: Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.

SUGGESTED READINGS:

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



- 3 Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice
- 4 Hall of India, New Delhi.
- 5 Khan M.Y. and Jain P.K; Management Accounting; Tata McGraw Hill.
- 6 Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice India International.
- 7 Tulsian P.C.; Practical costing: Vikas, New Delhi.
- 8 Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
- 9 M.L. Agrawal: Sahitya Bhawan Agra.

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COMPULSORY
Group - II - Business Management
PAPER - I
PRINCIPLES OF BUSINE MANAGEMENT
(Paper Code-1135) Max. M. 75

OBJECTIE

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

COURSE INPUTS

UNIT-I Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); an overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.

UNIT-II Planning: Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT-III Organizing: Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Depart mentation; Organization structure - forms and contingency factors.

UNIT-IV Motivating and Leading People at work: Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives.

Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management;
Communication - nature, process, networks, and barriers, Effective

1. Communication.

UNIT-V Managerial Control: Concept and process; Effective control system; Technical control - traditional and modern.

Management of Change: Concept, nature, and process of planned Resistance to change; emerging horizons of management in a environment.

SUGGESTED READINGS:

1. Drucker peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.



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

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

OBJECTE

This objective of this course is to provide basic knowledge of the provisions Companies Act. 1956, along with relevant case law.

COURSE INPUTS

(The Companies Act, excluding provisions relating to accounts and audit sections, a agents and secretaries and treasurers Sections 324 - 388E, arbitration, compare arrangements and reconstructions - section 389-396.)

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

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

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

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

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

SUGGESTED READINGS:

- 1 Gower L.C.B.: Principles of Modern Company Law; Stevens & Sons, London.
- 2 Ramaiya A.: Guide to the companies Act; Wadhwa & Co. Nagpur.
- 3 Singh Avtar: Company Law; Eastern Book Co., Lucknow.
- 4 Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
- 5 Kapoor N.D.: Company Law - Incorporating the Provisions of the companies Amendment Act, 2000 Chand & Sons, New Delhi.
- 6 Bagrial A.K.: Company Law; Vikas Publishing House, New Delhi.
- 7 Dr. S.M. Shukla
- 8 Dr. R.C. Agrawal.

COMPULSORY
Group - III - Applied Economics
PAPER - I
BUSINESS STATISTICS
(Paper Code-1137)

Max. M. 75

OBJECTIVE

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

COURSE INPUTS

UNIT-I Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.

UNIT-II Dispersion - and their measures; Partition values; Moments; Skewness and measures; Kurtosis and measures.

UNIT-III Analysis of Bivariate Data: Linear regression two variables and correlation.

UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.

UNIT-V Forecasting and Methods: Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable

COMPULSORY

Group - III - Applied Economics

PAPER - II

FUNDAMENTALS OF ENTREPRENEURSHIP

(Paper Code-1138)

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

COURSE INPUTS

UNIT-I Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteristics.

UNIT-II Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

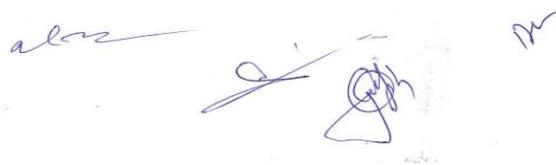
UNIT-III Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.

UNIT-IV Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

UNIT-V Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

SUGGESTED READINGS:

1. Tandon B.C.: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.
3. Srivastava S.B.: A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Venture Capital - The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship - New Venture Creation; Prentice Hall of India.



COMPUTER APPLICATION

MARKS DISTRIBUTION

Theory Paper Paper - I Total Marks - 50

 Paper - II Total Marks - 50

Every unit of theory paper will consists of 10 marks.

Practical paper

Practical Marks Distribution:

Viva - 10

Internal - 15

Practical - 25

Total Marks - 150

Practical Test will consist of 3 Hrs.

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

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

UNIT - I Introduction to HTML

Introduction to Internet & World Wide Web

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

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

UNIT – II Introduction to HTML & Designing Web Page

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

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

UNIT - III HTML Document Structure & HTML Forms

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

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

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

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

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

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

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

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

Business to Consumer e-Commerce - Consumer trade transactions.

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

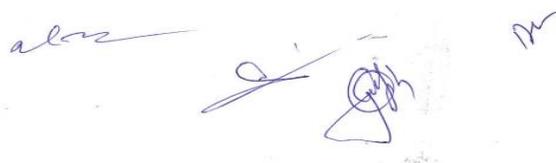
e-Business - Introduction, Internet Bookshops, Software Supplies & support, e- newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.

TEXT BOOKS:

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

REFERENCE BOOKS :

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



PAPER - II
RELATIONAL DATABASE MANAGEMENT SYSTEM
(Paper Code-1140)

UNIT - I

DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL:

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

UNIT - II

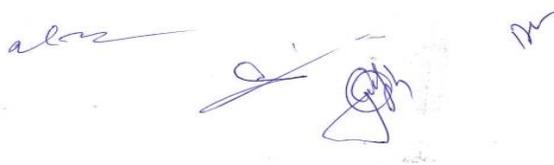
Relational Database Management System

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

UNIT - III

RELATIONAL DATABASE DESIGN:

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



UNIT - IV

Introduction to RDBMS Software - Oracle

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

UNIT - V

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

SUGGESTED BOOKS:

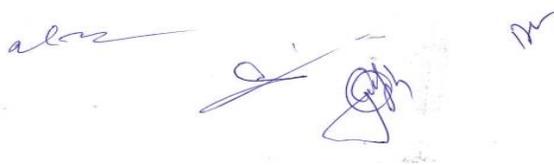
- 1 Data base system : Korth & Siberschatz.
- 2 An Introduction to Data base System : C.J. Date

PAPER - III

PRACTICAL EXERCISES BASED ON PAPER I & II

Practical's to be done:

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



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

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