

Bilaspur University, Bilaspur, Chhattisgarh
Grouping of Subjects and Scheme of Examination
B.Com – Part II
(W.e.f. 2015-16)

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

नोट:- बी.काम. भाग 02 की परीक्षा प्रणाली में केवल विषय समूहों की पूर्णसंरचना सत्र 2015-16 से की गई है। पाठ्यक्रम में किसी प्रकार का परिवर्तन नहीं किया गया है।

Note:- In the Scheme of Examination of B.Com. Part II only restructuring of subject groups have been done from session 2015-16. There is no change in the syllabus.

बिलासपुर विश्वविद्यालय

बिलासपुर (छत्तीसगढ़)



पाठ्यक्रम

बी.काम. भाग - 2

B. Com. Part - II

परीक्षा : 2013

:: प्रकाशक ::

कुलसचिव बिलासपुर विश्वविद्यालय

बिलासपुर (छत्तीसगढ़)



:: मुद्रक ::

गीता पब्लिकेशन

महामाईपारा, रायपुर (छत्तीसगढ़)

मूल्य : 14/-

हिन्दी भाषा
भाग-दो, आधार पाठ्यक्रम
प्रश्न पत्र - प्रथम
(पेपर कोड 1131)

पूर्णांक - 75

खण्ड-क

निम्नलिखित 5 लेखकों के एक-एक निबंध पाठ्यक्रम में सम्मिलित होंगे -

अंक-30

- | | | |
|------------------------|---|--------------------------|
| 1. महात्मा गांधी | - | सत्य और अहिंसा |
| 2. विनोबा भावे | - | ग्राम सेवा |
| 3. आचार्य नरेन्द्र देव | - | युवकों का समाज में स्थान |
| 4. वासुदेव शरण अग्रवाल | - | मातृ-भूमि |
| 5. भगवतशरण उपाध्याय | - | हिमालय की व्युत्पत्ति |
| 6. हरि ठाकुर | - | डॉ. खूबचंद बघेल |

खण्ड-ख

हिन्दी भाषा और उसके विविध रूप

अंक-20

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

खण्ड-ग

अनुवाद व्यवहार : अंग्रेजी से हिन्दी में अनुवाद

अंक-25

हिन्दी की व्यवहारिक कोटियाँ-

रचनागत प्रयोगगत उदाहरण, संज्ञा, सर्वनाम, विशेषण, क्रिया 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 valuers shall comprise the following units :

UNIT-I	Short answer questions to be asked 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+15 Marks

Note : Question on all the units shall be asked from the prescribed text which will comprise specimens of popular creative/writing and the following in 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. Kaundilya Charak Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S. Ramanujam, Homi J. Bhabha, Bhabha Sahani.
 - (iii) 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 enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

COURSE INPUTS

- 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 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. 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.

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

Max. M. 75

OBJECTIVE

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 : Integral 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.
2. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.
3. Anthony Robert, Reece, et al : Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Datar : Cost Accounting - A Managerial Emphasis; Prentice 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.

COMPULSORY
Group - II - Business Management
PAPER - I
PRINCIPLES OF BUSINESS MANAGEMENT
(Paper Code-1135)

Max. M. 75

OBJECTIVE

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; 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. Drucker peter F : Management Chanllenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Weihrich and Koontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans : Orniztion Behaviour; McGrow 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.

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

Max. M. 75

OBJECTIVE

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. Bagriyal A.K. : Company Law; Vikas Publishing House, New Delhi.
 7. Dr. S.M. Shukla.
 8. Dr. R.C. Agrawal.
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COMPULSORY
Group - III - Applied Economics
PAPER - I
BUSINESS STATISTICS
(Paper Code-1137)

Max. M. 75

OBJECTIVE

It enable 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)

Max. M. 75

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.

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 Megabooks; 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 Cration; 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	Total Marks - 50
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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)

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, ALIGN, 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-organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational 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 A. 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/SQL, 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

Practicals 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 scenario, and convert it into tables, using any RDBMS Software (i.e. Oracle / Access)]
 - 4. Practical using various aspects of Oracle.
[At least 10 practical-exercises covering the contents of paper-II]
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