

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.Com. I & II Semester (Based on Choice Based Credit System)

SESSION : 2022-23



ESTD: 1958

GOVT. V.Y.T. PG AUTONOMOUS COLLEGE, DURG, 491001 (C.G.)

(Former Name – Govt. Arts & Science College, Durg)

NAAC Accredited Grade A⁺, College with CPE - Phase III (UGC), STAR COLLEGE (DBT)

Phone : 0788-2212030

Website - www.govtsciencecollegedurg.ac.in, Email – autonomousdurg2013@gmail.com

GOVT.V.Y.T.PG.AUTONOMOUS COLLEGE,DURG (C.G.)



**DEPARTMENT OF COMMERCE &
MANAGEMENT**

**UNDERGRADUATE
PROGRAMME**

Course Effective form Academic

Year 2022-23

SYLLABUS FRAMED ACCORDING TO THE NEP-2020

**UNDER THE SCHEME OF CHOICED BASED CREDIT
SYSTEM (CBCS)**



GOVT. V.Y.T.P.G.AUTONOMOUS COLLEGE,DURG (C.G.)

DEPARTMENT OF COMMERCE & MANAGEMENT

PROPOSED SCHEME FOR 4 YEAR UG PROGRAMME/PROGRAMME WITHOUT LAB-COURSE

SEMESTER	CORE COURSE (Credits)	DISCIPLINE SPECIFIC ELECTIVE COURSE	GENERIC ELECTIVE COURSE	ABILITY ENHANCEMENT COURSE	SKILL ENHANCEMENT COURSE INTERNSHIP/PROJECT	VALUE ADDED COURSES	TOTAL CREDITS	Core Course MARKS Scheme 20% Internal Marks in each CC
I	Financial Accounting -I (6)	-	-	Hindi Language-I (2) English Language -II (2) 50 Maximum Marks in each AEC & 20% Internal Assessment of MM in AEC	TECHNICAL KNOWLEDGE ABOUT BANKING PRODUCTS AND PROCESSES /PROJECT/NCC//NSS RED CROSS/YOGA/SPORTS/COMMUNITY OUTREACH ACTIVITY (Choose Any One From Above Course) (2)	-	24	100
	Business Economics-II (6)	-	-					100
	Business Organisation & Management-III (6)	-	-					100
II	Business Mathematics -IV (6)	-	-	Environmental Studies-III (Theory+Practical) Project) (2) MM (75+25)	MUTUAL FUND OPERATIONS, DISTRIBUTION AND REGULATIONS OR NCC//NSS RED CROSS/YOGA/SPORTS/COMMUNITY OUTREACH ACTIVITY (Choose Any One From of SEC Offered Course (2)	-	24	100
	Business Law -V (6)	-	-					100
	Communication & Documentation in Business -VI (6)	-	-					100
Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 48 Credits in Semester I & II)								

PROGRAMME STRUCTURE

Part	Year	Semester	Semester
Part-1	First Year	Semester-I	Semester-II
Part-2	Second Year	Semester-III	Semester-IV
Part-3	Third Year	Semester-V	Semester-VI
Part-4	Fourth Year	Semester-VII	Semester-VIII

B.Com. Four Year (8 Semester)CBCS Programme

Course Structure

Sl. No.	Course Code	Title of the Course	Category of Course
Semester-I			
1.	BCOCC 101	FINANCIAL ACCOUNTING (6)	Core Course-1
2.	BCOCC 102	BUSINESS ECONOMICS (6)	Core Course-2
3.	BCOCC 103	BUSINESS ORGANISATION & MANAGEMENT (6)	Core Course-3
4	AEC	HINDI+ ENGLISH LANGUAGE (2+2)	AEC-1 (COMPULSORY COURSE FOR ALL)
5	VAC	VAC/Project/Community Outreach/(NCC/NSS//REDCROSS) (2)	Value Addition Course (VAC)-2
Semester-II			
6.	BCOCC201	BUSINESS MATHEMATICS (6)	Core Course-4
7.	BCOCC202	BUSINESS LAWS (6)	Core Course-5
8.	BCO203	COMMUNICATION & DOCUMENTATION IN BUSINESS (6)	Core Course-6
9.	AEC	ENVIRONMENT STUDIES (4)	AEC-2 (COMPULSORY COURSE FOR ALL)

GOVT.V.Y.T.PG. AUTONOMOUS COLLEGE,DURG (C.G.) DEPARTMENT OF COMMERCE & MANAGEMENT

Semester-I									
Sl. No.	Course Code	Title of the Course	Category of Course	Teaching HRS. Per Week (L+T+P)	SEE	CIE 20% OF M.M.	Total Marks	Credits	
1.	BCOCC101	FINANCIAL ACCOUNTING	CORE-I	(6+0++0)	100	20%	100	6	
2.	BCOCC102	BUSINESS ECONOMICS	CORE-II	(6+0++0)	100	20%	100	6	
3.	BCOCC103	BUSINESS ORGANISATION & MANAGEMENT	CORE-III	(6+0++0)	100	20%	100	6	
6	AEC	HINDI+ENGLISH	AEC-I AEC-II	(2+0+0) (2+0+0)	50+50	20% EACH	100	4	
7	SEC-1	ANY ONE FROM POOL (A+B+C) TECHNICAL KNOWLEDGE ABOUT BANKING PRODUCTS AND PROCESSES OR NCC/NSS REDCROSS/YOGA /SPORTS/OUTREACH ACTIVITY	SEC-I		50	20%	50	2	
Sub-Total (A)					450	20%	450	24	
Semester-II									
Sl. No.	Course Code	Title of the Course	Category of Course	Teaching HRS Per Week	SEE	CIE20 OF M.M.	Total Marks	Credits	
1.	BCOCC201	BUSINESS MATHEMATICS (4)	CORE-IV	(6+0+0)	100	20%	100	6	
2.	BCOCC202	BUSINESS LAW	CORE-V	(6+0++0)	100	20%	100	6	
3.	BCOCC203	COMMUNICATION & DOCUMENTATION IN BUSINESS	CORE-VI	(6+0++0)	100	20%	100	6	
4	AEC	ENVIRONMENT	AEC-III	(2+0+1)	100	25	75+25	4	
5	SEC-2	MUTUAL FUND,DISTRIBUTION AND REGULATIONS OR NCC/NSS REDCROSS/YOGA/SPORTS/OUTREACH ACTIVITY.(CHOOSE ANY ONE FROM POOL)	SEC-2		50	20%		2	
Sub-Total (B)					450	20%	450	24	
<p align="center">Students on exit shall be awarded undergraduate Certificate (In the Field of Multidisciplinary Study) after securing the requisite 48 Credits in Semester I & II</p>									

(UNDER PREAPRATATION/CONSIDERATION ACADEMIC YEAR 2023-24)

Semester-III

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week	SEE	CIE	Total Marks	Credits
1								
2								
3								

Semester-IV

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week	SEE	CIE	Total Marks	Credits

(Students an exit shall be awarded undergraduate Diploma (in the field of Multidisciplinary Study) after securing the requisite 96 Credits in Semester IV)

DEPARTMENT OF COMMERCE & MANAGEMENT
 T.P.G. AUTONOMOUS COLLEGE, DURG (C.G.)

(UNDER PREPARATION /CONSIDERATION IN ACADEMIC YEAR 2024-25)

Semester-V

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week	SEE	CIE	Total Marks	Credits
Sub-Total (E)								

Semester-VI

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week	SEE	CIE	Total Marks	Credits
Sub-Total (F)								

(Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study after Securing the requisite 144 Credits in

Semester VI)

DEPARTMENT OF COMMERCE & MANAGEMENT GOVT. P. G. AUTONOMOUS COLLEGE, DURG (C.G.)

ELECTIVE GROUPS AND COURSES

Discipline Specific Electives – VI Semester		
1		

Discipline Specific Electives – VII Semester		

NOTES:

- One Hour of Lecture is equal to 1 Credit. One Hour of Tutorial is equal to 1 Credit (Except Languages). Two Hours of Practical is equal to 1 Credit

ACRONYMS EXPANDED

1. AECC : Ability Enhancement Compulsory Course
2. CC : Core Course
3. SEC : Skill Enhancement Course
4. GEC : Generic Elective Course
5. DSE : Discipline Specific Elective
6. VAC : Value Addition Course
7. SEE : Semester End Examination
8. CIE : Continuous Internal Evaluation
9. L+T+P : Lecture + Tutorial + Practical(s)


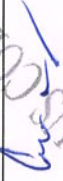








NOTE: NCC/NSS REDCROSS/YOGA/SPORTS /OUTREACH ACTIVITY :

A student shall opt for ONE OR ANY ONE OF SEC GROUP of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit (2) each of the activities and will be internally assessed for 20% marks.

- a) Physical Education or Activities related to Yoga/Sports and Games
- b) N.S.S./N.C.C./Red cross
- c) Field studies/Industry Implant Training
- d) Involvement in campus publication or other publications
- e) Publication of articles in news papers, magazines
- f) Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.
- g) Evolution of study-groups/seminar circles on Indian thoughts and ideas
- h) Innovative compositions and creations in dance/music/theatre and visual arts.

Any other activities such as Cultural Activities as prescribed by the College. Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the College from time to time.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
2.	Dr.B.L. Goyal, Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
	Departmental Members	
1	Dr.O.P.Gupta, HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Asst Professor	
5	CA VEKRANT RAJAGURUANSHI2	
6	SHRETA SAI	
7	Chanya Sohani	

DEPARTMENT OF COMMERCE & MANAGEMENT GOVT. Y.T. PG. AUTONOMOUS COLLEGE, DURG (C.G.)

DEPARTMENT OF COMMERCE & MANAGEMENT

COURSE CURRICULUM & MARKING SCHEME

B.COM. I SEMESTER

SESSION 2022-23



ESTD : 1958

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE
ACADEMIC YEAR EFFECTIVE FROM 2022-23**

CORE COURSE SEMESTER-I PAPER-I (BCOCC101) FINANCIAL ACCOUNTING

PROGRAMME	B.COM. I YEAR SEMESTER - I	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC101	MAXIMUM MARKS : 100
TITLE	FINANCIAL ACCOUNTING -I	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Masimum Marks
06 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 90

Course Objective : The Course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes : On successful completion of the course, the Students will be able to

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
- Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- Evaluate the importance of depreciation accounting on business assets.
- Understand the accounting treatment for hire purchase and installment transactions & event in the books of purchasers and vendors.
- Prepare accounts for Inland Branches & Departmental accounts.
- Demonstrate accounting process under computerized accounting system.


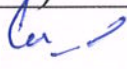

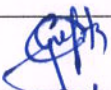
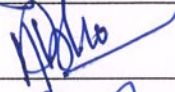

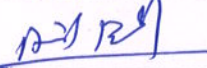
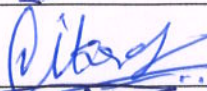


Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Theoretical Framework of Accounting: Nature and scope of accounting, Generally accepted accounting principles & convention Accounting Standards-benefit and process of formulation of accounting standards including Indian accounting standard (IAS) and International financial regularity system (IFRS):coveragence Vs. adoption.application of accounting standards (AS andIAS) an various entities in India. Accounting Transaction: Concept of Double Entry System,Journal,Ledgr,Cashbook.	18
UNIT-II	Financial Statement of Sole Proprietorship : Introduction:Meaning of Sole Propritor,Financial Statements of manufacturing & non-manufacturing Entities:manufacturing/Trading account, Income Statement/Profit and loss account,Balance Sheet, with adjustments entries & applicable of GST rules. Depreciation Accounting : Concept of Depreciation,Causes of Depreciation,Depreciation of diffent assets,Depreciation Accounting methods of depreciation : Fixed Instalment Method,Diminishing Balance Method,Annuty Method,Depreciation Fund Method	18
UNIT-III	Branch & Departmental Accounts : Meaning & Objective of Branch,Importance &advantages of Branch,Classification of Branch : Dependent Branch,Independent Branch,Foreign Branch.Accounting of Branch Under Various Methods:Debtors System,Stock Final Account System, (Excluding Debtor & Stock System, Wholesale Branch System,Foreign Branch) Departmental Accounts : Meaning,Objectives and importance & advantages of departmental accounts. Methods of departmental accounts,final accounts of Non-corporate departmental.Allocation of Indirect Expenses.	18
UNIT-IV	Hire-Purchase Accounting & Installment Payment System : Hire Purchase accounting-Accounting records in the books of Hire purchaser & VendorDifferent Methods of calculation of Interest & Cash Price Maintenance of Suspense accounts,Payment of Premium,Default in Payment and Partial Return of Goods. Installment Pasyment System : Difference between Hire Purchase & Installment Payment System,Accounting Records in the books of purchaser & Vendor,Interest Suspense Accounts	18
UNIT-V	Computerised Accounting System :(Therotical Application) Sailent features of CAS,Significance of CAS,Threat to CAS,Classification & Codification of accounts,Pre Packaged accounting software, Advantages & disadvantages of Pre Packaged accounting software,,Customised accounting software ,advantages &	18

	disadvantages of a customized accounting package. Computerised Accounting by using any popular accounting software- Creating a Company, Configure and features settings, Creating Accounting Ledgers and Groups, Creating Stock Items and Groups, Vouchers Entry, Generating Reports-Cash Book, Ledger Accounts, Trial Balance, Profit & Loss Account, Balance Sheet, Cash Flow Statement, Selecting and shutting a Company, Backup, and Restore data of a Company	
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study & field work etc.	
Skill Development Activities	1. Collect and examine the balance sheet of Sole Proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect & Prepare Trading & Profit & Loss Account and Balance Sheet Collecting necessary financial data from business firms. 3. Preparation of Proforma invoice and accounts sales with imaginary figures. 4. Collect agreements and draft of branch & departmental agreements with imaginary figures. 5. Collect data from your own institution and prepare necessary accounts and books 6. Preparation of Proforma of Branch, Departmental, Hire Purchase and Installment accounts with imaginary figures. 7. Identify latest innovation and development in the field of accounting. 8. Prepare Financial Statements manually by Project File and also using through appropriate software 9. Any other activities, which are relevant to the course as specified by the faculty.	

Suggested Readings :

- Gupta, R.L. and Radhaswamy. M; Financial Accounting; Sultan Chand and Sons, New Delhi. (Both Hindi and English medium)
- Monga J.R. Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla. M.C., Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New delhi.
- Singh B.K.; Financial Accounting; Wisdom Publishing House, Varanasi.
- S.M. Shukla; Financial Accounting; Sahitya Bhawan Publication; Agra. (Both Hindi and English medium)
- Karim & Khanuja; Financial Accounting; SBPD Publishing House; Agra. (Both Hindi and English medium)
- Agrawal & Mangal; Financial Accounting; Universal Publication. (Both Hindi and English medium)

BOS ACADEMIC YEAR 2022-23

Sr. No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
2.	Dr.B.L. Goyal, Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
	Departmental Members	
1	Dr.O.P.Gupta, HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anis Ballewar	
5	CA. VEKRANT RAGHUWANSHI	
6	SHRETA SAI	
7)	Chaya Sahu	

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC

EFFEFTIVE FROM YEAR 2022-23

CORE COURSE SEMESTER-I PAPER-II (BCOCC102) BUSINESS ECONOMICS

CORE COURSE	COURSE CODE : BCOCC102	MAXIMUM MARKS : 100
TITLE	BUSINESS ECONOMICS	MINIMUM PASS MARKS : 33
Course Credits	No. of Hours Per Week	Internal Assessment : 20%of Maximum Marks
O6 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 90

Course Objective : The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

Course Outcomes : On successful completion of the course, the Students will be able to

- To Provide students knowledge of micro economics concepts and inculcate an analytical approach to the subject matter.
- Examine how different economic systems function and evaluate implications of various economic decisions;
- Examine how consumers try to maximize their satisfaction by spending on different goods;
- Analyze the relationship between inputs used in production and the resulting outputs and costs;
- Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
- Examine various facets of pricing under different market situations.
- To understand the theory of distribution

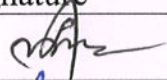
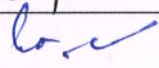
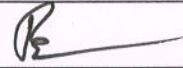

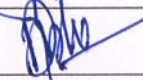
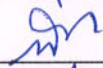
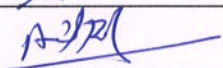


Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Basic Concepts : Definition ,Nature and Scope of Economics,Defination, Characteristics & Scople of Micro & Macro Economics, Difference Between Micro and Macro Economics, Method of Economic Study : Inductive and Deductive Methods. Utility Analysis: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility.	18
UNIT-II	Consumer Behaviour and Law of demand: Law of demand - Meaning and Definitions,Factors affecting the demand, Types of demand ; Exception of Law of demand. Elasticity of Demand : Concept, Definitions, Types of Elasticity of demand and Measurement of Elasticity of Demand, Factors affecting the Elasticity of Demand, Importance of Elasticity of Demand	18
UNIT-III	Production Function & Law: Factors of Production ,their characteristics and importance.Production Functions : Law of Variable Proportions, Return to scale Assumption,Limitations and Significance and Equal Product Curve Analysis. Defination,Chateristics of isoquants curvs,Internal and external economies and diseconomies.	18
UNIT-IV	Concepts of Market: Market Structure – Concept , Characteristics,Classification Determination of Price determination and equilibrium of firm in different market Conditions- Perfect Competition, Imperfect Competition and Monopoly, Monopolistic Competition, Oligopoly and Duopoly.	18
UNIT-V	Theories of Distribution: Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit.	18
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Projct File, Case Study & field work etc.	
Skill Development Activiies	1. Apply Concept of demand analysis in real life.	
	2. Study various effects in changes in demand and supply in consumption.	
	3. Visit Local markets and classify firms into various markets.	
	4. Visit any industrial unit and study its production process.	
	5. Prepare a production schedule for a hypothetical product under and particular condition of demand and supply.	
	6. Visit various industrial unit and classify them.	
	7. Analyse the effectsof changes in demand and supply on pricing policies.	

	8. Any other activities, which are relevant to the course as specified by the faculty.
	9. Visit to Local Market like- Whole Sale & Retail Food Grain, Vegetable Market, etc.
	10. To Prepare Survey based Project File.

Suggested Readings:

- John P. Gould, Jr. and Edward P. Lazear: Micro economic theory; All India Traveller, Delhi. (English medium)
- Koutsoyianni A. : Modern Microeconomics: Macmillan, New Delhi. (English medium)
- Khan Farooq A : Business and Society; S. Chand , Delhi. (English medium)
- Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
- M. L. Jhingan : Micro Economics, Vrinda publication, Delhi. (Both English and Hindi medium)
- Dr. J. K. Jain; Business Economics; Madhya Pradesh hindi Granth Academy: Bhopal. (Hindi medium)
- Dr. V.C. Sinha; Business Economics; SBPD Publishing House, Agra. (Both English and Hindi medium)
- Dr. Jai Prakash Misra; Business Economics; Sahitya Bhawan Publication, Agra. (Hindi medium)

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6	SWETA SAO	
7	Chaya Sahu	

**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE
ACADEMIC**

YEAR EFFECTIVE FROM 2022-23

CORE COURSE SEMESTER –I PAPER – III (BCOCC103) BUSINESS ORGANISATION & MAGEMENT

PROGRAMME	B.COM. I YEAR SEMESTER - I	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC103	MAXIMUM MARKS : 100
TITLE	BUSINESS ORGANISATION & MANAGEMENT	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment : 20% of Maximum Marks
O6 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 90

Course Objective : To acquaint the students with general principles of business organization so as to help them adopt in integrated approach to organization and management of business enterprises.

Course Outcomes : On successful completion of the course, the Students will be able to

- Distinguish and explain each form of business.
- Identify and explain the managerial skills used in business.
- Ability to understand the concept of business organization along with the basic laws and norms of business organization.
- Ability to understand the terminologies associated with the field of business organization along with their relevance.
- Ability to identify the appropriate types of functioning of business organization for solving different problems.
- Ability to understand the concept of various forms of business organization.

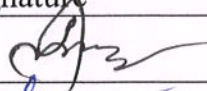
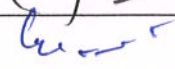
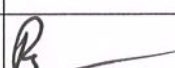
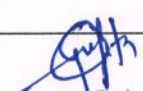


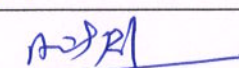
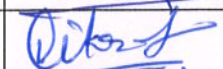

Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Concept and Forms of Business Organisations : Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.	18
UNIT-II	JOINT STOCK COMPANY : Joint Stock Company - Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds- Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association -Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act,2013).	18
UNIT-III	Business Combination & Production Planning : Business Combination-Meaning,characteristics,objectives,causes,forms and kinds of business Combination,Rationalisation-Meaning,characteristics,objective,Principle, Merits and Demerits,difference between Rationalisation and Nationalisation	18
UNIT-IV	Nature of Product Planning & Pricing : Meaning,Defination,Characteristics, Scope,Importance and Advantages of Product Planning,Techniques of Product Planning and Control. Pricing- Meaning,Components of Pricing,Objective, Principle of Pricing,Importance, Factors affecting Pricing Decisions,Pricing Strategies and Pricing Policies.	18
UNIT-V	Public Enterprises & Small Scale Industry : Meaning,Objectives, Characteristicsn & Types of Public Enterprise, Merits & Demerits, Distinguish between Public Enterprises & Private Enterprise, Growth of Public Sector in India. Small Scale Industry: Meaning,Defination,Characteristics,Present Scenario of SSI, Govt. Policy towards SSI,Management Problems of SSI and their Solution.	18

Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study & field work etc.
Skill Development Activiies	1. Complete the exercise where in they are given different situations and scenarios to start their own business (in terms of Capital, Liability, Scale of Operation, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
	2. Prepare the Article of Association & Memorandum of Association/rules and regulations by laws for the forms of business organization chosen in unit-one.
	3. Participate in role play activity for describing the various forms of business organization.
	4. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organization
	5. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organization.
	6. Visit to various Industrial Unit/Enterprises, SSI, SHG, Departmental Stores, etc. and prepare the Charts.
	7. To Prepare Survey based Project File.

SUGGESTED READINGS:

- Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill
- Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
- Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
- Kaul, V.K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
- Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
- Agrawal, R.C., Modern Business Organisation, Sahitya Bhawan, Agra.
- Agrwal, R.C., Business Organisation, Navyug Sahitya Bhawan, Agra
- Gupta, R.C., Business Organisation, Shivalal Agrawal & Company, Indore

BOS ACADEMIC YEAR 2022-23

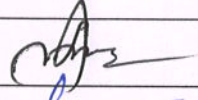
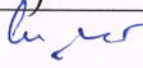

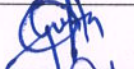


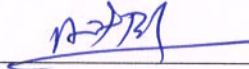


Sr.No.	External Experts	Signature
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3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
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4	Ans? Ballewar	
5	CA. VIKRANT RAJHUWANSHI	
6	SWETA SAU	
7		

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
FEFTIVE FROM YEAR 2022-23		
TECHNICAL KNOWLEDGE ABOUT BANKING PRODUCTS AND PROCESSES		
CORE COURSE SEMESTER-I PAPER-I (BCOSEC101)		
PROGRAMME	B.COM. I YEAR SEMESTER - I	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOSEC101	MAXIMUM MARKS : 50
TITLE	TECHNICAL KNOWLEDGE ABOUT BANKING PRODUCTS AND PROCESSES	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment: 20% of Maximum Marks
O2 Credits	L+T+P (2+0+0)	TOTAL NO. OF LECTURES HRS. 30
Course Objective : To equip learners with necessary skills to understand the banking and microfinance industry from an operational perspective. Also, to orient students with current technological development and operational updates about the industry. The student should be equipped to execute sale in the banking market and should be a ready resource for absorption for companies after completion of this course.		
Course Outcomes After completing the course, the learners will be able to: <ol style="list-style-type: none"> List all banking products and regulations associated; List different government initiatives; List distribution of bank and microfinance products. 		
Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Different banking products – loans, deposits, accounts, etc. <ul style="list-style-type: none"> Deposit Products Credit Products Third Party Products, etc. 	6
UNIT-II	Principles of lending various loans <ul style="list-style-type: none"> Types of Loans: Principles Credit Procedures, etc. 	6
UNIT-III	Regulations applicable for products and processes <ul style="list-style-type: none"> Banking Regulation Act, 1949 Payment and Settlement Systems Act, 2007 	6
UNIT-IV	Various government schemes for implementation by banks and micro financecompanies <ul style="list-style-type: none"> Pradhan Mantri Jan Dhan Yojana 	6
UNIT-V	Various government schemes for implementation by banks and micro financecompanies <ul style="list-style-type: none"> Pradhan Mantri Mudra Yojana, etc. 	6
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study & field work etc.	
Skill Development Activiies		

Suggested Readings :

Inclusive Banking through Business Correspondence (IIBF)

BOS ACADEMIC YEAR 2022-23

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6	SHIETA SAO	
7		

DEPARTMENT OF COMMERCE & MANAGEMENT

COURSE CURRICULUM & MARKING SCHEME

B.COM. II SEMESTER

SESSION 2022-23



ESTD : 1958

**GOVT. V.Y.T. PG AUTONOMOUS COLLEGE,
DURG, 491001 (C.G.)**

(Former Name-Govt. Arts & Science College, Durg)

NAAC Accredited Grade A+, College with CPE-Phase II(UGC) STAR
COLLEGE (DBT)

Phone No. : 0788-2212030

Website-www.govtsciencecollegedurg.ac.in

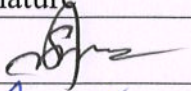
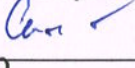



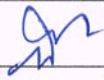
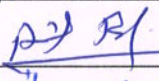
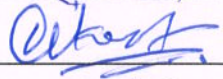

Email- autonomousdurg2013@gmail.com

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
EFFEFTIVE FROM YEAR 2022-23		
CORE COURSE SEMESTER –II PAPER – I (BCOCC201) BUSINESS MATHEMATICS		
PROGRAMME	B.COM. I YEAR SEMESTER - II	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC201	MAXIMUM MARKS : 100
TITLE	BUSINESS MATHEMATICS	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment : 20% of Maximum Marks
O6 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. 90
Course Objective : To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.		
Course Outcomes : On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> Acquire Proficiency in using different mathematical tools(simultaneous equations, and mathematics of finance in solving real life business and economics problems. Familiarity with Determinant and to learn the applications of matrices in business. To use and understand useful functions in business as well as the concept of EMI. To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation. Explain basics of financial arithmetic's. To Use and solve the numerical problems by using Logarithm's Table. 		
Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Simultaneous Equations – Meaning, Characteristics, Methods of Solving Equations in Two Variables– Graphical, Substitution, Elimination and Cross Multiplication. Theory of Indices	18
UNIT-II	Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Logarithm's & Antilogarithm's.	18
UNIT-III	Basic Financial Airthmetic :- Simple interest and Compound Interest, Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.	18
UNIT-IV	Commercial Airthmetcis–I- Ratio & Proportion. Airthmetic Average, Percentage.	18
UNIT-V	Commercial Airthmetcis –II- Commission, Brokerage, Discount, Profit and loss.	18
Pedagogy	Classrooms lecture, Problem Solving,Tutorials,Group Discussion,Seminar,Project File,Case Study based on financial Institution etc.	
Skill Development Activiies	1.Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations.	
	2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.	
	3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential and compounded value.	

Suggested Readings:

- Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain; Business Mathematics ;Himalaya Publishing House, Mumbai. (Both Hindi and English medium)
- N.K. Nag : Business Mathematics; Kalyani publication, New Delhi. .
- Dr. V.K. Shukla. : Business Mathematics; Madhya Pradesh hindi Granth Academy: Bhopal.
- S.M. Shukla; Business Mathematics; Sahitya Bhawan Publication ; Agra. (Both Hindi and English medium)
- Dr. Karim & Agrawal;Business Mathematics;SBPD Publishing House;Agra.(Both Hindi and English medium)

BOS ACADEMIC YEAR 2022-23

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4	Ans ³⁷ Ballewar	
5	CA. VIKRANT RAJHAWANIR	
6	SHIETA SAO	
7		

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
EFFEFTIVE FROM 2022-23		
CORE COURSE SEMESTER –II PAPER – II (BCOCC202) BUSINESS LAW		
PROGRAMME	B.COM. I YEAR SEMESTER - II	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC202	MAXIMUM MARKS : 100
TITLE	BUSINESS LAW	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O6 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 90
<p>Course Objective : The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.</p>		
<p>Course Outcomes :</p> <ul style="list-style-type: none"> • Examine various aspects of entering into a contract and implications of different types of contract; • Interpret the regulation governing the Contract of Sale of Goods; • Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership; • Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers; • Explain the law governing regulation and management of foreign exchange under FEMA. 		
Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Law of Contract (1872) – I : Nature of contract ; Classification ; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void. Law of Contract (1872) - II : Performance of contract, Discharge of contract; Remedies for breach of contract.	18
UNIT-II	Special Contracts of: Indemnity; Guarantee; Bailment and Pledge; Law of Agency.	18
UNIT-III	Sale of Goods Act (1930): Nature of Sale ,Formation of contracts of sale ;Goods and their classification, Price, Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights; sale by Auction; Hire purchase agreement.	18
UNIT-IV	Negotiable Instrument Act (1881) : Definition of negotiable instrument; Feature; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.	18
UNIT-V	The Consumer Protection Act 1986 & FEMA ACT-2000 : Consumer Protection Act 1986-Important Defination Main Provision, Consumer Disputes Redressal Commission , (Grievance redressal machinery) ; Measures to Prevent Unfair Trade Practices,Offences and Penalties. FEMA Act-2000	18
Pedagogy	Classrooms lecture, Problem Solving,Tutorials,Group Discussion,Seminar,Project File,Case Study based on Consumers , Buyers and Sellers etc.	
Skill Development Activiies	1.Enlist steps involved in execution of contract..	
	2. Enlist steps involved in agreement to sale.	
	3. Enlist steps involved in discharge of contract.	
	4.Prpere agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.	
	5.Enlist the various KYC documents for opening of bank accounts,e-wallet account.mutual fund,accounts,bank locker, etc.	

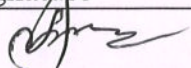
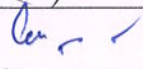




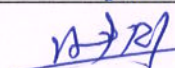


Suggested Readings:

- Kuchal M.C. ; Business Law ; Vikas Publishing House, Delhi. (English medium)
- Kapoor N.D. : Business Law ; Sultan Chand & Sons, New Delhi. (English medium)
- Chandha P.R. : Business Law; Galgotia ,New Delhi. (English medium)

- Dr. J.K. Vaishnav : Business Law; Sahitya Bhawan publication, Agra. (English medium)
- Prof. R. C. Agrawal; Business Regulatory Framework; SBPD Publishing House, Agra. (Hindi medium)
- K.R. Bulchandani; Business Law; Himalaya Publishing House , Mumbai. (Both Hindi and English medium)
- R.L. Navlakha; Business Law; Ramesh Book depot, Jaipur. (Both Hindi and English medium)
- Arun Kumar Gangele; Business Regulatory Framework; Ram Prasad & Sons, Agra. (Hindi medium).

Note: Learners are advised to use latest edition of text books

BOS ACADEMIC YEAR 2022-23

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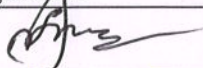
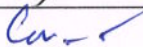




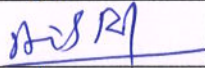

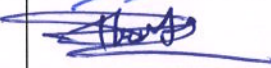
SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
EFFEFTIVE FROM 2022-23		
CORE COURSE SEMESTER –II PAPER –III (BCOCC203)		
COMMUNICATION AND DOCUMENTATION IN BUSINESS		
PROGRAMME	B.COM. I YEAR SEMESTER - II	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC203	MAXIMUM MARKS : 100
TITLE	COMMUNICATION AND DOCUMENTATION IN BUSINESS	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O6 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 90
<p>Course Objective : The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.</p> <p>Course Outcomes : After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Realize the significance of effective communication in business; 2. Learn business vocabulary and understand varied ways/methods to present business plans; 3. Gain knowledge on drafting of official letters and documents; 4. Develop appropriate skills for report writing and different ways of documentation; 5. Explain the role of information technology for enabling business communication and documentation. 		
Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Communication Roles and Flows in Organisations Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business.	18
UNIT-II	BUSINESS LANGUAGE AND PRESENTATION Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations	18
UNIT-III	BUSINESS CORRESPONDENCE Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages –invitations, thank you notes, greetings and congratulations.	18
UNIT-IV	TECHNOLOGY AND BUSINESS COMMUNICATION Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.	18
UNIT-V	BUSINESS DOCUMENTATION Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet,; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation	18
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study based on Individuals etc.	
Skill Development Activiies	The learners are required to:	
	1. Interview employees of some organisation to find out communication issues and challenges;	
	2. Make a vocabulary of various terms used in business documentation;	
	3. Collect some samples of business correspondence and documentations and find out their effectiveness;	
	4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion and advertising methods, highlight the ways in which both the organisation can learn from one another.	

SUGGESTED READINGS:

- Andrews, D. C., & Andrews, W. D. (2003). *Management Communication: A Guide*. Boston: Cengage Learning.
- Locker, K., & Kaczmarek, S. (2009). *Business Communication: Building Critical Skills*. New York: McGraw Hill Education.
- Newman, Amy. (2017). *Business Communication: In Person, In Print, Online*. Boston: Cengage Learning.
- Shirley, T. (2005). *Communication for Business*. London: Pearson Education.
- Smallwood, R. F., & Williams, R. F. (2013). *Managing Electronic Records: Methods, Best Practices, and Technologies*. New Jersey: John Wiley and Sons.
- Wilson, K., & Wauson, J. (2011). *The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy*. New York: AMACOM.

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2022-23

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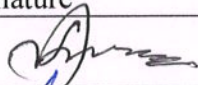
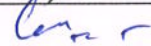
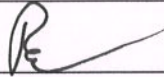



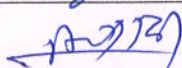
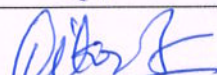
SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
FEFTIVE FROM YEAR 2022-23		
MUTUAL FUND OPERATIONS,DISTRUBUTION,AND REGULATIONS		
SEC - SEMESTER-Ii PAPER-II (BCOSEC202)		
PROGRAMME	B.COM. I YEAR SEMESTER - Ii	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOSEC202	MAXIMUM MARKS : 50
TITLE	MUTUAL FUND OPERATIONS, DISTRUBUTION,AND REGULATIONS	MINIMUM PASS MARKS :
Course Credits	No. of Hours Per Week	Internal Assessment: 20% of Maximum Marks
O2 Credits	L+T+P (2+0+0)	TOTAL NO. OF LECTURES HRS. 30
<p>Course Ojective : The learners will be able to understand different products of mutual fund investment along with the regulations, research, types, process and sales strategies for mutual fund market in India. The learners will be equipped to execute sale in the mutual fund market and should be a ready resource for absorption for companies after completion of this course</p>		
<p>Course Outcomes : After completing the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Summarize the structure of mutual fund market in India; 2. Describe the role of different regulators; 3. Explain the regulations, process and objectives of offer document; 4. List down the mandatory disclosures and content points of offer document; 5. Define the commission structure; 6. List the pre-requisites of becoming a distributor; 7. Demonstrate code of conduct policy. 		
Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	<p>Mutual fund operations and regulatory environment</p> <ul style="list-style-type: none"> • Structure of mutual fund industry in India • Regulators and their role • Pricing, key accounting, and reporting requirements 	8
UNIT-II	<p>Mutual fund operations and regulatory environment-II</p> <ul style="list-style-type: none"> • Role of SEBI in regulation • Code of Ethics of AMFI • Investor right and obligations • Consolidated account statement. 	8
UNIT-III	<p>Offer document-I</p> <ul style="list-style-type: none"> • Regulations with respect to offer document for NFO • Process of NFO and steps involved in marketing an NFO • Objectives of information disclosure in an offer document 	8
UNIT-IV	<p>Offer document –II</p> <ul style="list-style-type: none"> • Objectives and contents of the Statement of Additional Information (SAI) and related regulations 	8

	<ul style="list-style-type: none"> Objectives and contents of the Scheme Information Document (SID) and related regulations Key Information Memorandum (KIM) and related regulations 	
UNIT-V	Fund distribution and sales practices <ul style="list-style-type: none"> Pre-requisites to become a mutual fund distributor Sales practices and commission structure Types of commissions and transaction charges Code of conduct specified by AMFI. 	8
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study & field work etc.	
Skill Development Activities		

Suggested Readings :

- Sankaran, S. (2019). *Indian Mutual Fund Handbook*. New Delhi: Vision Books. NISM series V-A Mutual funds distributors certification

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal,Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
	Departmental Members	
1	Dr.O.P.Gupta,HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	अनिल बागुवा	
5	CA. VIKRANT RAJHUNWANSHI	

G. JYETA SAO

