

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.Com. I, II, III, IV Semester

(Based on Choice Based Credit System)

SESSION : 2023-24



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

DEPARTMENT OF COMMERCE
COURSE CURRICULUM & MARKING SCHEME
B.COM I & II SEMESTER

(Based on Choice Based Credit System)
SESSION: 2023-24



GOVT. V.Y.T.PG AUTONOMOUS COLLEGE,
DURG, 4910001(C.G.)

(Former Name – Govt. Arts & Science College, Durg)
NAAAC Accredited Grade A+ ,College with CPE – Phase III(UGC), STAR COLLEGE (DBT)
Phone: 0788-2212030



**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 -1 (4)	-	-	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)	-	22	100
	Business Economics- II (4)	-	-					100
	Business Organisation & Management-III (4)	-	-					100
II	Business Mathematics -IV (4)	-	-	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)	-	22	100
	Business Law -V (4)	-	-					100
	Communication & Documentation in Business -VI (4)	-	-					100
Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 44 Credits in Semester I & II)								

**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE
ACADEMIC YEAR EFFECTIVE FROM 2023-24**

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 : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Masimum Marks
04 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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.

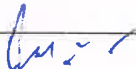
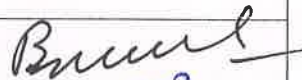




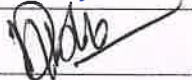
Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Theoretical Framework of Accounting: Nature and scope of accounting, Generally accepted accounting principles & convention Accounting Standards-benefit and process of formulation of accounting standards including Indian accounting standard (IAS) and International 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.	12
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 diffefentassets,Depreciation Accounting methods of depreciation : Fixed Instalment Method,Diminishing Balance Method,AnnutiyMethod,Depreciation Fund Method	12
UNIT-III	Branch & Departmental Accounts : Meaning & Objective of Branch,Importance&advantages of Branch,Classification of Branch : Dependent Branch,IndependentBranch,ForeignBranch.Accounting of Branch Under Various Methods:DebtorsSystem,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.	12
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 PriceMaintenance 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	12
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	12


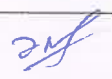




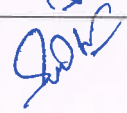
	&disadvantages of a customized accounting package. Computerised Accounting by using any popular accounting software- Creating a Company, Configure and features settings,Creating Accounting Ledgers and Groups,Creating Stock Items and Croups,VouchersEntry,Generating Reports-Cash Book,LedgerAccounts,TrialBalance,Profit&LoassAccount,BalanceSheet,Cash Flow Statement,Selecting and shutting a Company,Backup, and Restore data of a Company	
Pedagogy	Classrooms lecture, Problem Solving,Tutorials,GroupDiscussion,Seminar,ProjetFile,Case Study & field work etc.	
Skill Development Activiies	1.Collect and examine the balance sheet of Sole Proprietors and indentify 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.Indentiy 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 Accountga; 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 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4.	Mr.AnilBalewar	
5.	CA.VikrantRaghuwanshi	
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	
	DEPARTMENTAL MEMBERS	
1	Dr.H.P.Singh Saluja, (Head of department)	
2	Dr.S.N.Jha	
3	Dr.PradeepJangde	

4	Dr.Lalee Sharma	
5	Dr. Govind Gupta	
6	Harsha Sirmour	
7	Divya Sahu	
8	Mahima Jobanputra	
9	Nishit Sahu	
10	Somnath Dansena	

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

EFFECTIVE FROM YEAR 2023-24

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

CORE COURSE	COURSE CODE : BCOCC102	MAXIMUM MARKS : 100
TITLE	BUSINESS ECONOMICS	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment : 20% of Maximum Marks
O4 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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 consumer 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


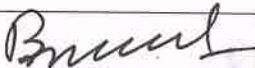


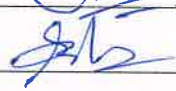
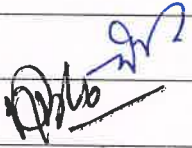
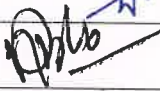





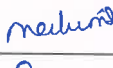


Syllabus	Discription	No. of Lectures /Hrs.
UNIT-I	Basic Concepts : Definition ,Nature and Scope of Economics, Defination, Characteristics & Scople of Micro & Macro Economics, Difference Between Micro and Macro Economics, Method of Economic Study : Inductive and Deductive Methods. Utility Analysis: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility.	12
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	12
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.	12
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.	12
UNIT-V	Theories of Distribution: Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit.	12
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study & field work etc.	
Skill Development Activities	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 effects of 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)

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
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5.	CA. Vikrant Raghuvanshi	
6.	Prof. Dilip Kumar Sahu, (dept of computer science)	
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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC

YEAR EFFECTIVE FROM 2023-24

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 : 40
Course Credits	No. of Hours Per Week	Internal Assessment : 20% of Maximum Marks
O4 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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.

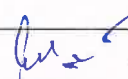
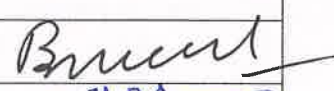
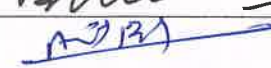
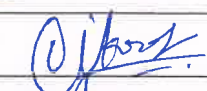
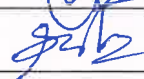

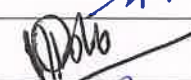
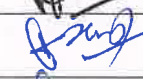

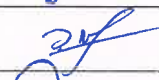

Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	Concept and Forms of Business Organisations : Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, 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.	12
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).	12
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	12
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.	12
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.	12




Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study & field work etc.
Skill Development Activities	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.
- Agrawal, R. C., Business Organisation, Navyug Sahitya Bhawan, Agra
- Gupta, R. C., Business Organisation, Shivalal Agrawal & Company, Indore

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr. B. L. Goyal, Ex Principal, Bilaspur	
2.	Dr. S. D. Deshpandey, G. S. College of Commerce, Jabalpur	
3.	Dr. R. P. Agrawal. Kalyan PG. College, Bhilai	
4.	Mr. Anil Balewar	
5.	CA. Vikrant Raghuwanshi	
6.	Prof. Dilip Kumar Sahu, (dept of computer science)	
	DEPARTMENTAL MEMBERS	
1	Dr. H. P. Singh Saluja, (Head of department)	
2	Dr. S. N. Jha	
3	Dr. Pradeep Jangde	
4	Dr. Lalee Sharma	
5	Dr. Govind Gupta	
6	Harsha Sirmour	




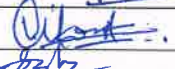

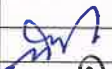
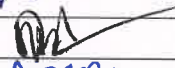




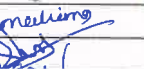



7	Divya Sahu	
8	Mahima Jobanputra	<i>makima</i>
9	Nishit Sahu	
10	Somnath Dansena	

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
FESTIVE FROM YEAR 2023-24		
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 : 20
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 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.</p>		
<p>Course Outcomes After completing the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. List all banking products and regulations associated; 2. List different government initiatives; 3. List distribution of bank and microfinance products. 		
Syllabus	Discription	No. of Lectures /Hrs.
	<p>Different banking products – loans, deposits, accounts, etc.</p> <ul style="list-style-type: none"> • Deposit Products • Credit Products • Third Party Products, etc. 	6
	<p>Principles of lending various loans</p> <ul style="list-style-type: none"> • Types of Loans: Principles • Credit Procedures, etc. 	6
	<p>Regulations applicable for products and processes</p> <ul style="list-style-type: none"> • Banking Regulation Act, 1949 • Payment and Settlement Systems Act, 2007 	6
	<p>Various government schemes for implementation by banks and micro financecompanies</p> <ul style="list-style-type: none"> • Pradhan Mantri Jan Dhan Yojana 	6
	<p>Various government schemes for implementation by banks and micro financecompanies</p> <ul style="list-style-type: none"> • Pradhan Mantri Mudra Yojana, etc. 	6
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Projct File, Case Study & field work etc.	
Skill Development Activiies		

Suggested Readings :

Inclusive Banking through Business Correspondence (IIBF)

BOS ACADEMIC YEAR 2023-24


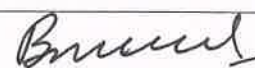
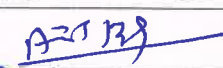
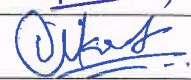
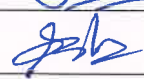
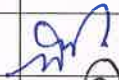
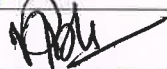
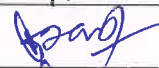




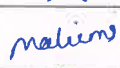
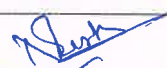
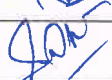
S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
EFFECTIVE FROM YEAR 2023-24		
CORE COURSE 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 : 40
Course Credits	No. of Hours Per Week	Internal Assessment : 20% of Maximum Marks
O4 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. 60
<p>Course Objective : To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.</p>		
<p>Course Outcomes : On successful completion of the course, the Students will be able to</p> <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.	12
UNIT-II	Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Logarithm's & Antilogarithm's.	12
UNIT-III	Basic Financial Airthmetic :- Simple interest and Compound Interest.	12
UNIT-IV	Commercial Airthmetcis–I- Ratio & Proportion. Airthmetic Average, Percentage.	12
UNIT-V	Commercial Airthmetcis –II- Commission, Brokerage, Discount, Profit and loss.	12
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 abusiness 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 2023-24

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

EFFECTIVE FROM 2023-24

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 : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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.

Course Outcomes :

- 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	Description	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.	12
UNIT-II	Special Contracts of: Indemnity; Guarantee; Bailment and Pledge; Law of Agency.	12
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.	12
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.	12
UNIT-V	The Consumer Protection Act 2019 & FEMA ACT-2000 :.Consumer Protection Act 2019 – Brief overview, need, rights of the consumer, Provision, CCPC, Consumer Disputes Redressal Commission , (Grievance redressal machinery) ; Measures to Prevent Unfair Trade Practices, Offences and Penalties. FEMA Act-2000	12
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study based on Consumers , Buyers and Sellers etc.	
Skill Development Activities	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. Prepare 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:

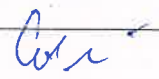
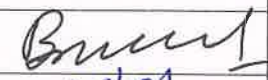
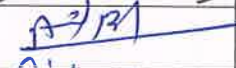

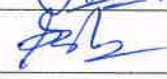


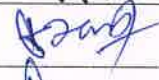







- Kuchal M.C. ; Business Law ; Vikas Publishing House, Delhi. (English medium)
- Kapoor N.D. : Business Law ; Sultan Chand & Sons, New Delhi. (English medium)

Suggested Readings:

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- 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 2023-24

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

EFFECTIVE FROM 2023-24

**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 : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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.

Course Outcomes : After completion of the course, learners will be able to:

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 Organizations Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business.	12
UNIT-II	BUSINESS LANGUAGE AND PRESENTATION Business, commercial and managerial vocabulary – terms used in trade, business plans/proposals, presenting business plans, multimedia corporate presentations	12
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.	12
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.	12
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	12
Pedagogy	Classrooms lecture, Problem Solving, Tutorials, Group Discussion, Seminar, Project File, Case Study based on Individuals etc.	
Skill Development Activities	The learners are required to: 1. Interview employees of some organization 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;	


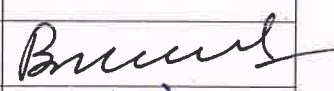
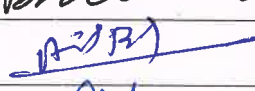

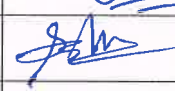
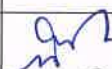
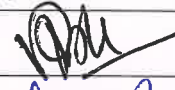
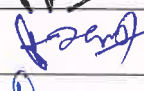



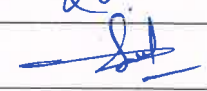
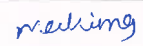
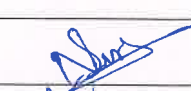

4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion and advertising methods, highlight the ways in which both the organisation can learn from one another.

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*. New York: AMACOM. That

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

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

**EFFECTIVE FROM YEAR 2023-24
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 : 20P
Course Credits	No. of Hours Per Week	Internal Assessment: 20% of Maximum Marks
O2 Credits	L+T+P (3+0+0)	TOTAL NO. OF LECTURES HRS. 30

Course Objective : 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 area by resource for absorption for companies after completion of this course

Course Outcomes : After completing the course, the learners will be able to:

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.


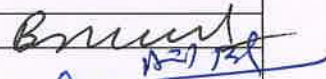
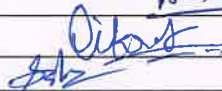

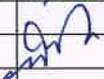

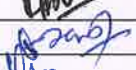


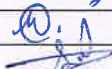

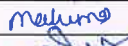
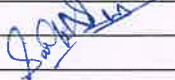

Syllabus	Discription	No. of Lectures /Hrs.
	Mutual fund operations and regulatory environment <ul style="list-style-type: none"> • Structure of mutual fund industry in India • Regulators and their role • Pricing, key accounting, and reporting requirements 	6
	Mutual fund operations and regulatory environment-II <ul style="list-style-type: none"> • Role of SEBI in regulation • Code of Ethics of AMFI • Investor right and obligations • Consolidated account statement. 	6
	Offer document-I <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 	6
	Offer document –II <ul style="list-style-type: none"> • Objectives and contents of the Statement of Additional Information (SAI) and related regulations • Objectives and contents of the Scheme Information Document (SID) and related regulations • Key Information Memorandum (KIM) and related regulations 	6

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. 	6
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 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
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6.	Prof. Dilip Kumar Sahu, (dept of computer science)	
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DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.COM III & IV SEMESTER
(Based on Choice Based Credit System)

SESSION: 2023-24



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
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Phone: 0788-2212030

Websites – 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 from Academic
Year 2023-24**

**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	Corporate Accounting -I (4)	-	-	Environmental Studies(2)	E-COMMERCE (2)	Yoga(2)	22	100
	Cost Accounting-II (4)	-	-					100
	Company Laws-III (4)	-	-					100
II	Business Statistics-I (4)	-	-	Environmental Studies Project(2)	NEW VENTURE PLANNING AND DEVELOPMENT (2)	Sports(2)	22	100
	Principle of Business Management-II (4)	-	-					100
	Entrepreneurship Development-III (4)	-	-					100
<p align="center">Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 44 Credits in Semester III& IV)</p>								

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-III			
1	BCOCC301	Corporate Accounting -I	Core Course-1
2	BCOCC302	Cost Accounting-II	Core Course-2
3	BCOCC303	Company law-III	Core Course-3
4	SEC	E-Commerce	Skill Enhancement Course-3
5	GEC	--	Generic Elective Course-3
6	VAC	Yoga	Value added course (VAC)-3
7	AEC	Environmental Studies	Ability Enhancement Course -3
Semester-IV			
1	BCOCC401	Business Statistics-I	Core Course-1
2	BCOCC402	Principle of Business Management-II	Core Course-2
3	BCOCC403	Entrepreneurship Development-III	Core Course-3
4	SEC	New Venture Planning and Development	Skill Enhancement Course-4
5	GEC	--	Generic Elective Course-4
6	VAC	Sports	Value added course (VAC)-4
7	AEC	Environmental Studies Project	Ability Enhancement Course -4

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

B.Com Four Year(8 Semester) CBCS Programme

Semester-III

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	BCOCC301	Corporate Accounting -I (4)	Core -1	(6+0+0)	100	20%	100	4
2	BCOCC302	Cost Accounting-II (4)	Core -2	(6+0+0)	100	20%	100	4
3	BCOCC303	Company law-III (4)	Core -3	(6+0+0)	100	20%	100	4
4	SEC	E-Commerce	SEC-3		50	20%	50	2
5	GEC	-	GEC		100	20%	100	4
6	VAC	Yoga	VAC		50	20%	50	2
7	AEC	Environmental Studies	AEC		50	20%	50	2
Sub-Total					550	20%	550	22

Semester-IV

Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week	SEE	CIE 20% of M.M.	Total Marks	Credits
1	BCOCC401	Business Statistics-I (6)	Core -1	(6+0+0)	100	20%	100	4
2	BCOCC402	Principle of Business Management-II (6)	Core -2	(6+0+0)	100	20%	100	4
3	BCOCC403	Entrepreneurship Development-III (6)	Core -3	(6+0+0)	100	20%	100	4
4	SEC	New Venture Planning and Development	SEC- 4		50	20%	50	2
5	GEC	-	GEC		100	20%	100	4
6	VAC	Sports	VAC		50	20%	50	2
7	AEC	Environmental Studies Project	AEC		50	20%	50	2
Sub-Total					550	20%	550	22

Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 48 Credits in Semester III & IV)


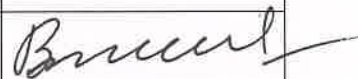



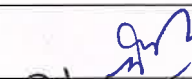
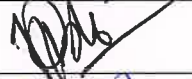
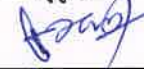



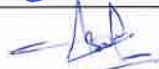
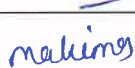
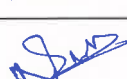

NOTES:

- One Hour of Lecture is equal to 1 Credit. One Hour of Tutorial is equal to 1 Credit(Except Language).One Hour 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)

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
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**DEPARTMENT OF COMMERCE &
MANAGEMENT
COURSE CURRICULUM & MARKING SCHEME**

**B.COM III SEMESTER
(Based on Choice Based Credit System)**

SESSION: 2023-24



ESTD: 1958

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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
YEAREFFECTIVE FROM 2023-24		
CORE COURSE SEMESTER –III PAPER –I (BCOCC301)		
CORPORATE ACCOUNTING		
PROGRAMME	B.COM. SEMESTER - III	SUBJECT : COMMERCE
COURSE	COURSE CODE : BCOCC301	MAXIMUM MARKS : 100
TITLE	CORPORATE ACCOUNTING	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60
<p>Course Objective: This course enables the students to develop awareness about corporate accounting in Conformity with the provisions of (As per company act 2013).</p>		
<p>Course Outcomes: This course aims to enlighten the students on the accounting procedures followed by the Company act 2013.</p> <ul style="list-style-type: none"> • Student's skills about accounting standards will be developed. To make aware the students about the valuation of goodwill and shares. • To impart knowledge about holding company accounts, amalgamation, absorption reconstruction of company. • To provide a thorough knowledge about the accounting of companies 		
SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Issues, forfeiture and re-issue of Shares, redemption of preference share, issues and redemption of debentures.	12
UNIT-II	Final accounts as per company act 2013 ,Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account	12
UNIT-III	Valuation of Goodwill and Shares. Average Profits method (simple and weighted average); Super Profits Method (purchase and annuity method); Capitalization Method. Share Valuation Method – Asset method, Income method and Market method.	12

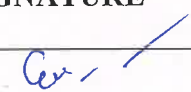
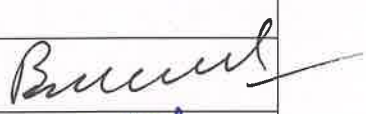
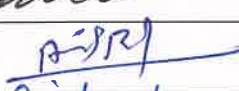
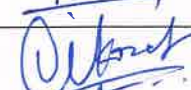

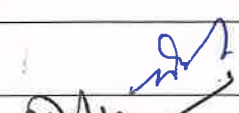
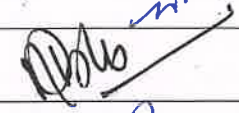
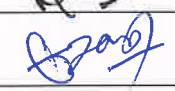
UNIT-IV	Accounting for Amalgamation of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting for Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction.	12
UNIT-V	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 2013; Minority Interest; Cost of Control; AS 21 and Preparation of Consolidated Balance Sheet.(excluding intercompany transaction)	12








Suggested Readings:

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

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

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

YEAREFFECTIVE FROM 2023-24

CORE COURSE B.COM SEMESTER –III PAPER –II (BCOCC302)

COST ACCOUNTING

PROGRAMM E	B.COM. SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC302	MAXIMUM MARKS : 100
TITLE	COST ACCOUNTING	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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

Course Outcomes :

- To understand Basic Cost concepts, Elements of cost and cost sheet.
- Providing knowledge about difference between financial accounting and cost accounting.
- Ascertainment of Material and Labor Cost Student's Capability to apply theoretical knowledge in practical situation will be increased.
- To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge.
- Students can get knowledge of different methods and techniques of cost accounting.
- To impart Knowledge about the concepts and principles application of Overheads.
- To enable the students to identify the methods and techniques applicable for different of industries.
- To give training as regards concepts, procedures and legal Provisions of cost audit.
- To know the application of cost control techniques.

Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	Introduction: Element and concept of Cost, Classification(As per AS-1) Importance of Cost Accounting; Cost Accounting Vs Financial Accounting; Limitations of Cost Accounting. Material inventory, Control and valuation.	12
UNIT-II	Labour cost - Factor affecting Labour Cost, Labour cost control Overheads- Types of Overheads and Methods of Absorption of Overheads, Method of wage payment (incentive scheme).	12


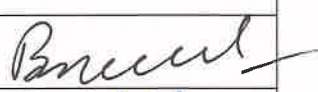
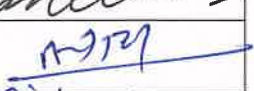
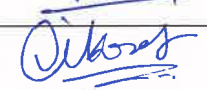


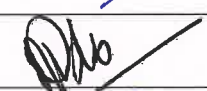
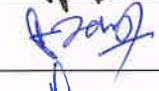

UNIT-III	Unit Costing: Concept of and Need for Unit Costing; Preparation of Cost Sheet and Tender Price; job, batch and Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts.	12
UNIT-IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product. Operating costing (Transport and hotel costing)	12
UNIT-V	Cost Records : integral and non- integral system, Preparation of Reconciliation Statement, Break Even Point, Marginal Costing	12






Suggested Readings:

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

Note: Latest edition of readings may be used

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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
YEAR EFFECTIVE FROM 2023-24		
CORE COURSE SEMESTER –III PAPER –III (BCOCC303)		
COMPANYLAWS		
PROGRAMME	B.COM. SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC303	MAXIMUM MARKS : 100
TITLE	COMPANYLAWS	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60
<p>Course Objective To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed..</p>		
<p>Course Outcomes : After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> • Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013. • Follow the basic legal documents and their usage essential for operations and management of company. Enable the students to synthesize company processes, meetings and decisions. • Equip the students with framework of dividend distribution and role of auditors in a company. • Comprehend and evaluate working of depositories and their functions in stock markets. 		
Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	<p>Introduction Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.</p>	12
UNIT-II	<p>Documents and shares Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.</p>	12



UNIT-III	Management and Meetings Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number(DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director. Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting i.g. notice, quorum ,proxy ,minutes ,Resolutions ;Resolutions; Postal ballot; e-voting.	12
UNIT-IV	Capital Management and Winding Up Borrowing power, mortgages and charges, debentures Oppression, mismanagement right to apply Power of Tribunal, Concept And modes of Winding Up.	12
UNIT-V	The Depositories Act 1996 Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.	12

Suggested Readings:

1. Shukla S.M. *Company law, Sahitya bhavan, Agra*
2. Agrawal R.C., *Company Law, Sahitya bhavan, Agra*
3. Washney G.K., *Company law , Sahitya bhavan, Agra*
4. Chadha R. & Chadha, S. (2018). *Company Laws. Scholar Tech Press, Delhi.*
5. Kumar, A., (2019) *Corporate Laws, Taxmann Pvt Ltd*
6. Sharma, J.P. (2018). *An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi*
7. *The Depositories Act, 1996. Bare Act.*

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2.	Dr.S.D. Deshpandey, G.S. College of Commerce, Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG. College, Bhilai	

4.	Mr.Anil Balewar	<u>17/1/2019</u>
5.	CA.Vikrant Raghuwanshi	<u>Vikrant</u>
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	<u>Dilip</u>
DEPARTMENTAL MEMBERS		
1	Dr.H.P.Singh Saluja, (Head of department)	<u>HP Singh</u>
2	Dr.S.N.Jha	<u>S.N. Jha</u>
3	Dr.Pradeep Jangde	<u>Pradeep</u>
4	Dr.Lalee Sharma	<u>Lalee</u>
5	Dr. Govind Gupta	<u>Govind</u>
6	Harsha Sirmour	<u>Harsha</u>
7	Divya Sahu	<u>Divya</u>
8	Mahima Jobanputra	<u>Mahima</u>
9	Nishit Sahu	<u>Nishit</u>
10	Somnath Dansena	<u>Somnath</u>

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

YEAR EFFECTIVE FROM 2023-24

SKILL ENHANCEMENT COURSE SEMESTER –III PAPER –IV (BCOCC305)

E-COMMERCE

PROGRAMME	B.COM. SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC305	THEORY – 25 PRACTICAL - 25
TITLE	E-COMMERCE	MINIMUM PASS MARKS : 20
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
02 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 30

Course Objective: To enhance skills for effective and contemporary applications of E-commerce.

Course Outcomes : After completing the course, the student shall be able to:

- Understand the basics of E-commerce, current and emerging business models.
- Familiarize with basic business operations such as sales, marketing ,HR etc. on the web.
- Enhance the students' skills for designing and developing website.
- Identify the emerging modes of e-payment.
- Understand the importance of security, privacy, ethical and legal issues of e-commerce.

Theory (one credit 25 marks):

SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Introduction to E-Commerce: Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website – decisions regarding Selection of hardware and software; Outsourcing v/s in house development of a website.	6
UNIT-II	Online Business Transactions: Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online-learning, e-publishing and e-entertainment, online shopping.	6

UNIT-III	IT Act, 2000 and Cyber Crimes: IT Act 2000: Definitions, types of cyber crimes, measures to decrease cyber crimes, Digital signatures certificates, Duties of subscribers. Penalties and adjudication. Appellate Tribunal, Offences and Cyber-crimes.	6
UNIT-IV	E-payment System : E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures-procedures and legal position; Payment gateways; Online banking-concepts, importance; Electronic fund transfer; Emerging modes and systems of E-payment (M Paisa, PayPal and other digital currency).E-payments risks.	6
UNIT-V	Security and Legal Aspects of E-commerce: E-commerce security – meaning and issues. Security threats in the E-commerce environment-security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.;	6

Project (one credit 25 marks):



Project on online payment system, online shopping, cyber crime and its types, complains and its redressal, safety against cyber crime, procedure to start any business and services through e-commerce.

Suggested Readings:

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the What and How of E-commerce." Macmillan India Ltd.
- Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. "An Introduction to HTML" Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. "E-Business and E-commerce for Managers." Pearson Education.
- Diwan, Parag and Sharma, Sunil "Electronic Commerce - A Manager's Guide to E-Business", Vanity Books International, Delhi

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

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3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	

4.	Mr.Anil Balewar	<u>17/11/13</u>
5.	CA.Vikrant Raghuwanshi	<u>Vikrant</u>
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	<u>Dilip</u>
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9	Nishit Sahu	<u>Nishit</u>
10	Somnath Dansena	<u>Somnath</u>

DEPARTMENT OF COMMERCE & MANAGEMENT

COURSE CURRICULUM & MARKING SCHEME

B.COM IV SEMESTER (Based on Choice Based Credit System)

SESSION: 2023-24



ESTD: 1958

GOVT. V.Y.T.PG AUTONOMOUS COLLEGE, DURG, 4910001(C.G.)

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

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

Phone: 0788-2212030

Websites – www.govtsciencecollegedurg.ac.in, Email- autonomoustdurg2013@gmail.com

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
YEAR EFFECTIVE FROM 2023-24		
CORE COURSE SEMESTER -IV PAPER -I (BCOCC401)		
BUSINESS STATISTICS		
PROGRAMME	B.COM. SEMESTER - IV	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC401	MAXIMUM MARKS : 100
TITLE	BUSINESS STATISTICS	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 60
<p>Course Objective: To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.</p> <p>Course Outcomes : After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> • Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools. • Gather knowledge about various probability concepts and distributions and their business applications. • Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables. • Develop an understanding of the index numbers and their utility in daily life and stock market. • Become aware of the patterns revealed by the time series data and to use it to make predictions for the future. 		
SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	<p>Descriptive Statistics: Introduction, meaning, type of data, , Collection of data, Measures of Central Tendency, Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional Averages including Mode and Median (and other partition values-quartiles, deciles, and percentiles).</p>	12
UNIT-II	<p>Measures of Dispersion and Skewness: Measures of Dispersion: absolute and relative: Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures).</p>	12



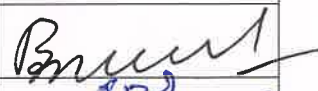
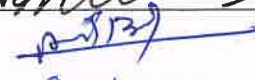

UNIT-III	Correlation and Regression Analysis: Correlation Analysis: Meaning and types of Correlation; Karl Pearson's co-efficient of correlation and Spearman's Rank co-efficient of correlation: computation and properties. Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.	12
UNIT-IV	Index Numbers: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, Univariate and composite; Methods of constructing Index numbers: Fisher's ideal price index, Laspeyres index and Passche's index.	12
UNIT-V	Probability and Probability Distributions: Theory and approaches of probability, Probability Theorems: Addition and Multiplication. Combination and permutation	12


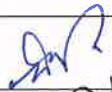
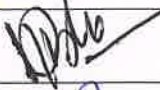





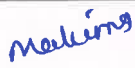


Suggested Readings:

- Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage.
- Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*, Pearson Education.
- Thukral, J.K., *Business Statistics*, Taxmann Publications
- Vohra, N.D. *Business Statistics*, Mc Graw Hill.

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

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

YEAR EFFECTIVE FROM 2023-24

CORE COURSE SEMESTER -IV PAPER -II (BCOCC402)

PRINCIPLE OF BUSINESS MANAGEMENT

PROGRAMME	B.COM. SEMESTER - IV	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC402	MAXIMUM MARKS : 100
TITLE	PRINCIPLE OF BUSINESS MANAGEMENT	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. :60

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

Course Outcomes : After completion of the course, learners will be able to:

- Understand the principles of business management and its scope and significance.
- Explain the process of business management and functions of business management.
- List the characteristics and the importance and planning and decision making.
- Discuss the meaning of delegation of authority and coordination and controlling.
- Justify the recent traits in management.

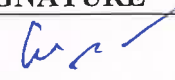
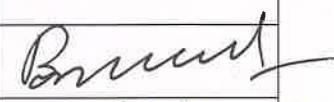
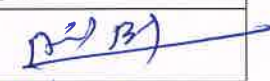
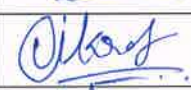

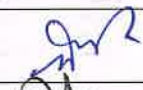
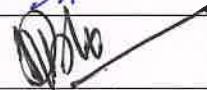
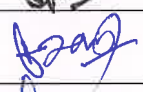



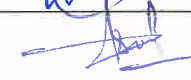
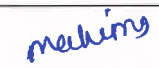


Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; F.W.Taylor and Henry Fayol Approaches.	12
UNIT-II	Planning Concept, process and types. Decision making concept and Bounded rationality; Management by objectives; Strategy formulation.	12
UNIT-III	Organizing: Concept, nature, process and significance; Delegation of Authority; Centralization and decentralization.	12
UNIT-IV	Motivating and Leading People at work; Motivation concept; Theories Maslow's need hierarchy, Herzberg, and McGregor; Financial and non- financial incentives. Leadership concept and leadership styles; Leadership theories.	12
UNIT-V	Managerial Control Concept and process; Effective control system; Technique of control- traditional and modern. Management of Change: Concept, nature, and process of planned Resistance to change;	12

Suggested Readings:

- 1.Dr.R.C.Agrawal, Agra.
- 2.Dr.S.C.Saxena, Agra.
- 3.Weirich and Koontz,etal: Essentials of Management; McGraw Hill, New Delhi.

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC		
YEAR EFFECTIVE FROM 2023-24		
CORE COURSE SEMESTER -IV PAPER -III (BCOCC403)		
ENTREPRENEURIAL DEVELOPMENT		
PROGRAMME	B.COM. SEMESTER - IV	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC403	MAXIMUM MARKS : 100
TITLE	ENTREPRENEURIAL DEVELOPMENT	MINIMUM PASS MARKS : 40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. :60
<p>Course Objective: It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to setup and manage their own small units.</p> <ul style="list-style-type: none"> • Course Outcomes: To develop entrepreneurial awareness among students. • To motivate students to make their mind set for thinking entrepreneurship as career. • Student will able to understand the basic development of entrepreneurship as a profession. • Student will have a basic knowledge of human resource management for small business. • Student will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm • Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation. • Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan. • Student will able to describe examples of entrepreneurial business and actual practice, both • Successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society. • Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making. • Student will evaluate different modes of entering into entrepreneurship. • Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making. 		
SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics.	12


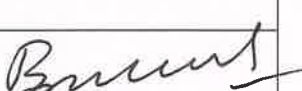
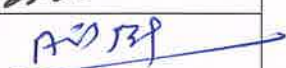
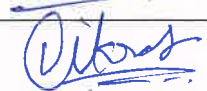
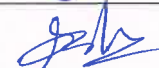

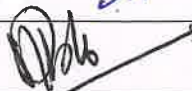
UNIT-II	Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.	12
UNIT-III	Entrepreneurial Behavior: Innovation and entrepreneur, Entrepreneurial behavior and Psycho-Theories, Social responsibility.	12
UNIT-IV	Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPS; Critical evaluation.	12
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, for ex earnings, and augmenting and meeting local demand.	12

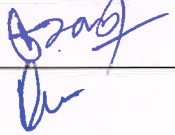






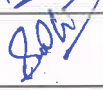
Suggested Readings:

1. Fundamental of Entrepreneurship, Dr, Praveen kumar and Dr. Avanish kumar: Sahitya Bhawan Publication
2. Fundamental of Entrepreneurship, Dr. O.P Gupta & Dr. Vijay Gupta, SBPD publishing house
3. Fundamental of Entrepreneurship, Renu Suda , Kalyani Publication

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

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

YEAR EFFECTIVE FROM 2023-24

SKILL ENHANCEMENT COURSE SEMESTER -IV PAPER -IV (BCOCC404)

New Venture Planning and Development [SEC]

PROGRAMME	B.COM. SEMESTER -IV	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC404	THEORY – 25 PRACTICAL - 25
TITLE	New Venture Planning and Development [SEC]	MINIMUM PASS MARKS : 20
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O2 Credits	L+T+P (6+0+0)	TOTAL NO. OF LECTURES HRS. : 30

Objective: The course aims to give exposure to learners regarding different aspects of setting up a new business.

Learning Outcomes: After completion of the course, learners will be able to:

- Generate a business idea using different techniques and describe sources of innovative ideas;
- Evaluate advantages of acquiring an ongoing venture with a case study;
- Present a comparative analysis of various government schemes which are suitable for the business idea;
- Develop a marketing plan for a business idea;
- Prepare and present a well-conceived Business Plan.

Theory (one credit 25 marks):

SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Starting New Ventures New Venture: Meaning and features. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Acquiring an established Venture	6
UNIT-II	Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. Criteria for evaluating New-Venture Proposals. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages.	6
UNIT-III	Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.	6

UNIT-IV	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, And Economical Analysis.	6
UNIT-V	Business Plan Preparation for New Ventures Business Plan: Concept, Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan.	6

Project work: (one credit 25 marks)

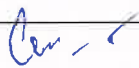
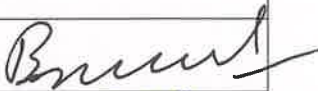
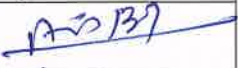



Project on New business plan, New marketing plan, Give legal formularties to start business just like Crackers, medical, drags and chemical, gives legal formularties to start any production unit, Startup , makeup and made in India .


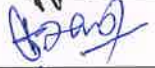




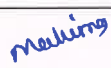

Suggested Readings:

- 1.Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
- 2.Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
- 3.Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2023-24

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4.	Mr.Anil Balewar	
5.	CA.Vikrant Raghuvanshi	
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	
	DEPARTMENTAL MEMBERS	
1	Dr.H.P.Singh Saluja, (Head of department)	

2	Dr.S.N.Jha	
3	Dr.Pradeep Jangde	
4	Dr.Lalee Sharma	
5	Dr. Govind Gupta	
6	Harsha Sirmour	
7	Divya Sahu	
8	Mahima Jobanputra	
9	Nishit Sahu	
10	Somnath Dansena	