हेमचंद यादव विश्वविद्यालय, दुर्ग (छ.ग.)

(पूर्व नाम- दुर्ग विश्वविद्यालय, दुर्ग)

रायपुर नाका दुर्ग (छ.ग.)-491001

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क्र. 1458 /अका./2019 दुर्ग, दिनांक 04/07/2019

प्रति,

प्राचार्य,
समस्त संबद्ध महाविद्यालय,
हेमचंद यादव विश्वविद्यालय,
दुर्ग (छ.ग.)

विषयः– स्नातक स्तर के पाठ्यक्रम विषयक।

संदर्भः– संयुक्त संचालक, उच्च शिक्षा विभाग के पत्र क्र. 2456/315/आउशि/सम/2019, दिनांक 16.05.2019।

———00———

विषयांतर्गत लेख है कि संदर्भित पत्र के माध्यम से प्राप्त स्नातक स्तर के निम्नलिखित कक्षा/विषय के परिवर्तित/संशोधित पाठ्यक्रम शिक्षा सत्र 2019–20 से स्नातक के तीनों वर्ष के लिए लागू किया जाता है।

1. बी.कॉम. – आधार पाठ्यक्रम–हिन्दी भाषा एवं वाणिज्य।

अतः आपसे अनुरोध है कि पाठ्यक्रम परिवर्तन/संशोधन से महाविद्यालय के शिक्षकों एवं छात्र–छात्राओं

संलग्न : उपरोक्तानुसार

कुलसचिव

दुर्ग, दिनांक 04/07/2019

क्र. 1459 /अका./2019

प्रतिलिपिः–

1. संयुक्त संचालक, उच्च शिक्षा विभाग के पत्र क्र 16.05.2019 के परिपेक्ष्य में सूचनार्थ।
2. कुलपति के निज सहायक एवं कुलसचिव के
3. उपकुलसचिव, परीक्षा विभाग एवं उपकुलसचि

क. 2456/315/आउशि/सम/2019, दिनांक

निज सहायक, हेमचंद यादव विश्वविद्यालय, दुर्ग।
, गोपनीय विभाग हेमचंद यादव विश्वविद्यालय, दुर्ग।

सहा. कुलसचिव (अका.)

B. Com. - II

INDEX

1. Revised Ordinance No.-23
2. Scheme of Examination
3. Hindi Language
4. English Language
5. G-I
   1. Corporate Accounting
   2. Company Law
6. G-II
   1. Cost Accounting
   2. Principle of Business Management
7. G-III
   1. Business Statistics
   2. Fundamental of Entrepreneurship
8. Computer Application

REVISED ORDINANCE NO.-23

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

BACHELOR OF COMMERCE

1. The three year course has been broken up into three Parts.

   Part-I known as B. Com. Part-I Examination at the end of first year. Part-II Examination at the end of the second year, and,
   Part-III Examination at the end of the third year.

2. A candidate who after passing (10+2) Higher Secondary or Intermediate examination of Chhattisgarh Board of Secondary Education, Raipur or any other examination recognized by the University or Chhattisgarh Board of Secondary Education as equivalent there to has attended a regular course of study in an affiliated college or in the Teaching Department of the University for one academic year, shall be eligible for appearing at the B.Com. Part-I examination.

3. A candidate who after passing B.Com. Part-I examination of the University or any other examination recognized by the University as equivalent thereto has attended a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-II Examination.

4. A candidate who after passing B.Com. Part-II examination of the University has completed a regular course of study for one academic year in an affiliated College or in the Teaching Department of the University, shall be eligible for appearing at the B.Com. Part-III examination.

5. Besides regular students, subject to their compliance with this ordinance, ex-students and non-collegiate students shall be eligible for admission to the examination as per provision of Ordinance No. 6 relating to examinations (General).

6. Provided that non-collegiate candidates shall be permitted to offer only such subject/ papers as are taught to the regular students at any of the University Teaching Department or College.

7. Every candidate for B.Com. Examination shall be examined in subjects as mentioned in the marking scheme and course or studies.

8. A candidate who has passed the B.C

Hemchand Yadav Vishwavidyalaya, Durg (C.G.)

SYLLABUS

B.COM. PART-II

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
A. Foundation Course			
		75	**26**
		75	**26**
B. Three Compulsory Groups			
Group-I			
	75	**150**	**50**
	75		
Group-II			
	75	**150**	**50**
	75		
Group-III			
	75	**150**	**50**
	75		

संशोधित पाठ्यक्रम
बी.ए./बी.एस–सी./बी.कॉम./बी.एच.एस.–सी.
भाग – दो, आधार पाठ्यक्रम
प्रश्न पत्र – प्रथम (हिन्दी भाषा) (पेपर कोड – 0171) **पूर्णांक– 75**

खण्ड – क निम्नलिखित 5 लेखकों के पाठ शामिल होंगे – **अंक–35**

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

खण्ड–ख हिन्दी भाषा और उसके विविध रूप **अंक–16**

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

खण्ड–ग हिन्दी की व्याकरणिक कोटियॉ **अंक–24**

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

इकाई विभाजन–

इकाई– 1 चोरी और प्रायश्चित : महात्मा गांधी / कार्यालयीन भाषा, मीडिया की भाषा

इकाई– 2 युवकों का समाज में स्थान : आचार्य नरेन्द्र देव / वित एवं वाणिज्य की भाषा, मशीनी भाषा

इकाई– 3 मातृभूमिः वासुदेवशरण अग्रवाल / संज्ञा सर्वनाम, विशेषण, क्रिया विशेषण

इकाई– 4 डॉ. खूबचंद बघेल : हरि ठाकुर/समास, संधि,

इकाई– 5 सम्भाषण–कुशलता : पं. माधवराव सप्रे, / अनुवाद – अंग्रेजी से हिन्दी में अनुवाद, संक्षिप्तियॉ

मूल्यांकन योजना –

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

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

ENGLISH LANGUAGE (Paper Code-1132)

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

M.M.75

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

UNIT-I Short answer questions to be passed by (Five short answer questions of three marks each) 15 Marks

UNIT-II (a) Reading comprehension of an unseen passage 05 Marks

(b) Vocabulary

UNIT-III Report-Writing 10 Marks

UNIT-IV Expansion of an idea 10 Marks

UNIT-V Grammar and Vocabulary based on the prescribed text book. 20+15Marks

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

a Matter & technology

i. State of matter and its structure

ii. Technology (Electronics Communication, Space Science)

b Our Scientists & Institutions

I. Life & work of our eminent scientist Arya Bhatt. Kaurd Charak Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S. Rmanujam, Homi J. Babha Birbal Sahani.

II. Indian Scientific Institutions (Ancient & Modern)

Books Prescribed:

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

B.Com. II year

C O M P U L S O R Y

Group - I PAPER – I (CORPORATE ACCOUNTING)

(As per company act 2013)

Proposed Syllabus

OBJECTIVE

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

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

UNIT-II Final Accounts (as per company act 2013)
Liquidation of Company.

UNIT-III Valuation of Goodwill and Shares.

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

UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only.

SUGGESTED READINGS :

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

Group - I - PAPER – II

COMPANY LAW

Proposed Syllabus

OBJECTIVE

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

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

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

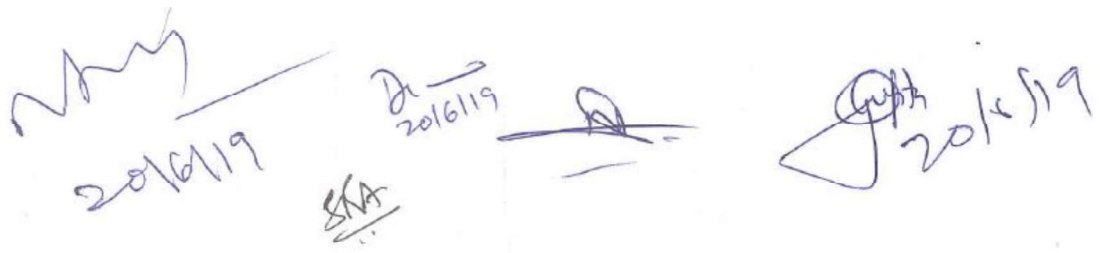
UNIT-III Capital management - borrowing powers, mortgages and charges, debentures.
Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.

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

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

SUGGESTED READINGS :

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



Group - II PAPER – I

(COST ACCOUNT)

Proposed Syllabus

OBJECTIVE

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

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

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

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

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

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

SUGGESTED READINGS :

1. 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.

Group - II - PAPER - II

PRINCIPLES OF BUSINESS MANAGEMENT

Proposed Syllabus

OBJECTIVE

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

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

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

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

UNIT-IV Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives.
Leadership - concept and leadrship styles; Leadership theories (Tannenb Schmidt.); Likert's System Management;
Communication - nature, process, networks, and barriers, Effective Communication.

UNIT-V Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.

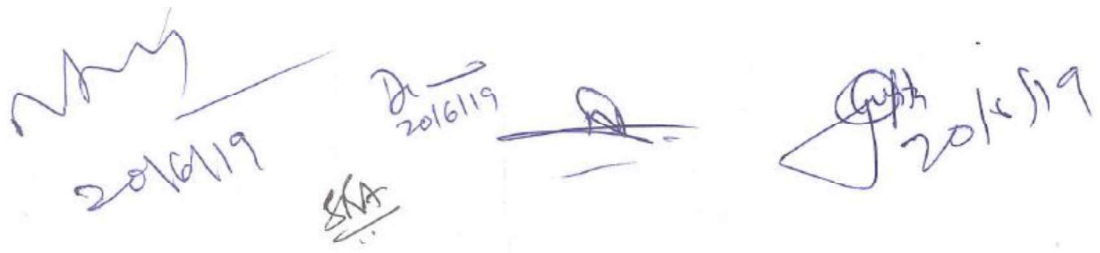
SUGGESTED READINGS :

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

Group - III - PAPER – I

BUSINESS STATISTICS

Propos



SUGGESTED READINGS :

1. S.M.Shukla, Shahitya Bhawan,Agara.

2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

Group - III PAPER – II

FUNDAMENTALS OF ENTREPRENEURSHIP

Proposed Syllabus

OBJECTIVE

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

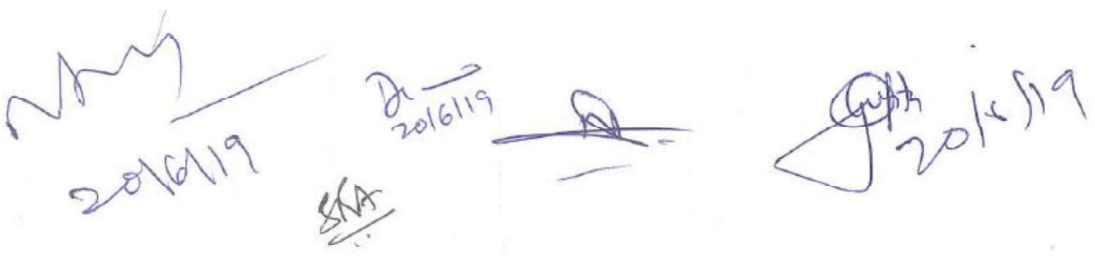
UNIT-I Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.

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

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

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

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



SUGGESTED READINGS :

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

COMPUTER APPLICATION

MARKSDISTRIBUTION PAPER – I

INTERNET APPLICATION & E-COMMERCE

Proposed Syllabus

UNIT - I **Introduction to HTML**

Introduction to Internet & World Wide Web

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

World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address : URL.

UNIT – II **Introduction to HTML & Designing Web Page**

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

HTML Document Structure - Head Section

IIlustration of Document Structure, Mark-up elements within the Head : BASE,ISINDEX, LINK, META, TITLE, SCRIPT.

UNIT – III **HTML Document Structure & HTML Forms**

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

Image, Internal and External Linking

Between Web Pages - IMG Elements,

HEIGHT, WIDTH, ALT, ALLIGN, IIlustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.

HTML Forms - Forms, Form tag, Form

Structure, Input types, Drop down menu or select menu tags, image buttons.

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

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

Business Strategy - The value chain,

competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.

UNIT – V **B to B e-Commerce & B to C e-Commerce Business to Business e-Commerce -** Inter- organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e- Commerce.

Business to Consumer e-Commerce - Consumer

trade transactions.

The elements of e-Commerce - elements,

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

e-Business - Introduction, Internet

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

COMPUTER APPLICATION

PAPER – II

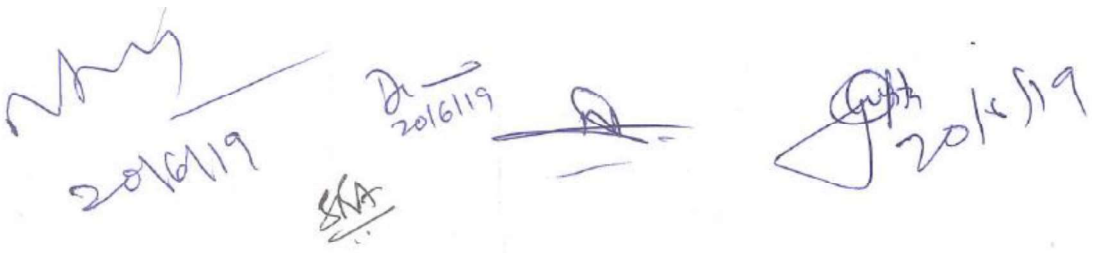
RELATIONAL DATABASE MANAGEMENT SYSTEM

Proposed Syllabus

UNIT – I **DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :**
Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationaships. ER diagrams; strong and weak entities Generatization; Specialization and aggregation. Converting and ER-model into relational.

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

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



UNIT – IV **Introduction to RDBMS Software - Oracle**

(a) Introduction : Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.

(b) DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.

UNIT – V **(a) Security :** Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.

(b) PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.

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