पं. रविशंकर शुक्ल विश्वविद्यालय
रायपुर (छत्तीसगढ़)

पाठ्यक्रम

बी.काम. भाग-1 (कोड-601)

B. Com. Part - I (Code - 601)

परीक्षा : 2015-16

कुलसचिव पं. रविशंकर शुक्ल विश्वविद्यालय
रायपुर (छत्तीसगढ़) की ओर से

B.Com. - I

INDEX

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 recognised 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 recognised 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 theUniversity 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).

    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.

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

7. A candidate who has passed the B.Com. Part-III examination of the University shall be allowed to present himself of examination in any of the additional subjects prescribed for the B.Com. examination and not taken by him at the degree examination. Such candidate will have to first appear and pass the B. Com. Part-I examination in the subject which he proposes to offer then the B.Com. Part-II and Part-III examination in the same subject. Successful candidates will be given a certificate to that effect.

8.   In order to pass at any part of the three year degree course examination, an examinee must obtain not less than 33% of the total marks in each paper/group of subjects. In group where both theory and practical examinations are provided an examinee must pass in both theory and practical parts of examination separately.

9.   Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations In determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I examination.

Provided in case of candidate who has passed the examination through the supplementary examination having failed in one subject/group only, the total aggregate mark being carried over for determining the division, shall include actual marks obtained in the subject/group in which he appeared at the supplementary examination.

10. Successful examinees at the Part - III examination obtaining 60% or more marks shall be placed in the First Division, those obtaining less than 60% but not less than 45% marks in the Second Division and other successful examinees in the Third Division.

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B.COM. PART-I

SCHEME OF EXAMINATION

Subject		Max. Marks	Min. Marks
i. Environmental Studies	75	100	33
Field Work	25		

A. FOUNDATION COURSE

i. Hindi Language - I		75	26
ii. English Language - II		75	26

नोट : प्रत्येक खंड में से 2 (दो) प्रश्न हल करने होगे । सभी प्रश्न समान अंक के होंगे ।

B. THREE COMPULSORY GROUPS

GROUP - I

Accounting :

i. Financial Accounting-I	75	150	50
ii. Business Mathematics-II	75		

GROUP - II

Business Management :

i. Business Communication-I	75	150	50
ii. Business Reg. Framework-II	75		

GROUP - III

Applied Economics :

i. Business Environment-I	75	150	50
ii. Business Economics-II	75		

USE OF CALCULATORS

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

1. Student will bring their own Calculators.

2. Calculators will not be provided either by University or examination centres.

3. Calculators with, memory and following variables be permitted +, −, x, ,, square reciprocal, expotentials, log squares, root, trignometric functions viz, sine, cosine tangent etc. factorial summation, xy, yx and in the light of objective approval of marits and demerits of the viva only will be allowed.

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Part - I

SYLLABUS FOR ENVIRONMENTAL STUDIES AND HUMAN RIGHTS

(Paper code-0828)

MM. 75

इन्वारमेंटल साईसेंस के पाठ्यक्रम को स्नातक स्तर भाग—एक की कक्षाओं में विश्वविद्यालय अनुदान आयोग के निर्देशानुसार अनिवार्य रूप से शिक्षा सत्र 2003—2004 (परीक्षा 2004) से प्रभावशील किया गया है। स्वशासी महाविद्यालयों द्वारा भी अनिवार्य रूप से अंगीकृत किया जाएगा।

भाग 1, 2 एवं 3 में से किसी भी वर्ष में पर्यावरण प्रश्न—पत्र उत्तीर्ण करना अनिवार्य है। तभी उपाधि प्रदाय योग्य होगी।

पाठ्यक्रम 100 अंकों का होगा, जिसमें से 75 अंक सैद्धांतिक प्रश्नों पर होंगे एवं 25 अंक क्षेत्रीय कार्य (Field Work) पर्यावरण पर होंगे।

सैद्धांतिक प्रश्नों पर अंक — 75 (सभी प्रश्न इकाई आधार पर रहेंगे जिसमें विकल्प रहेगा)

(अ)   लघु प्रश्नोंत्तर   —   25 अंक

(ब)   निबंधात्मक   —   50 अंक

Field Work — 25 अंकों का मूल्यांकन आंतरिक मूल्यांकन पद्धति से कर विश्वविद्यालय को प्रेषित किया जावेगा। अभिलेखों की प्रायोगिक उत्तर पुस्तिकाओं के समान संबंधित महाविद्यालयों द्वारा सुरक्षित रखेंगे।

उपरोक्त पाठ्यक्रम से संबंधित परीक्षा का आयोजन वार्षिक परीक्षा के साथ किया जाएगा।

पर्यावरण विज्ञान विषय अनिवार्य विषय है, जिसमें अनुत्तीर्ण होने पर स्नातक स्तर भाग—एक के छात्र/छात्राओं को एक अन्य विषय के साथ पूरक की पात्रता होगी। पर्यावरण विज्ञान के

सैद्धांतिक एवं फील्ड वर्क के संयुक्त रूप से 33% (तैंतीस प्रतिशत) अंक उत्तीर्ण होने के लिए अनिवार्य होंगे।

स्नातक स्तर भाग—एक के समस्त नियमित/भूतपूर्व/अमहाविद्यालयीन छात्र/छात्राओं को अपना फील्ड वर्क सैद्धांतिक परीक्षा की समाप्ति के पश्चात् 10 (दस) दिनों के भीतर संबंधित महाविद्यालय/परीक्षा केन्द्र में जमा करेंगे एवं महाविद्यालय के प्राचार्य/केन्द्र अधिक्षक, परीक्षकों की नियुक्ति के लिए अधिकृत रहेंगे तथा फील्ड वर्क जमा होने के सात दिनों के भीतर प्राप्त अंक विश्वविद्यालय को भेजेंगे।

UNIT-I THE MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, Scope and Importance

Natural Resources:

Renewable and Nonrenewable Resources

(a)   Forest resources: Use and over-exploitation, deforestation, Timber extraction, mining, dams and their effects on forests and tribal people and relevant forest Act.

(b)   Water resources: Use and over-utilization of surface and ground water, floods drought, conflicts over water, dams benefits and problems and relevant Act.

(c)   Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.

(d)   food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging , salinity.

(e)   Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.

(f)   Land resources: Land as a resource, land degradation, man induced landslides soil erosion and desertification.

(12 Lecture)

UNIT-II   ECOSYSTEM

(a)   Concept, Structure and Function of and ecosystem

-        Producers, consumers and decomposers.

-        Energy flow in the ecosystem

- Ecological succession

- Food chains, food webs and ecological pyramids.

- Introduction, Types, Characteristics Features, Structure and Function of Forest, Grass, Desert and Aquatic Ecosystem.

(b)   Biodiversity and its Conservation

- Introduction - Definition: genetic. species and ecosystem diversity

- Bio-geographical classification of India.

- Value of biodiversity: Consumptive use. productive use, social ethics, aesthetic and option values.

- Biodiversity at global, National and local levels.

- India as mega-diversity nation.

- Hot spots of biodiversity.

- Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflict.

- Endangered and endemic species of India.

- Conservation of biodiversity: In situ and Ex-situ conservation of biodiversity.

(12 Lecture)

UNIT- III

(a)   Causes, effect and control measures of

- Air water, soil, marine, noise, nuclear pollution and Human population.

- Solid waste management: Causes, effects and control measures of urban and industrial wastes.

- Role of an individual in prevention of pollution.

- Disaster Management : floods, earthquake, cyclone and landslides.

(12 Lecture)

(b)   Environmental Management

- From Unsustainable to sustainable development.

- Urban problems related to energy.

- Water conservation, rain water harvesting, watershed management.

- Resettlement and rehabilitation of people, its problems and concerns.

- Environmental ethics: Issues and possible solutions.

- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.

- Wasteland reclamation

- Environment protection Act: Issues involved in enforcement of environmental legislation.

- Role of Information Technology in Environment and Human Health.

UNIT- IV

General background and historical perspective- Historical development and concept of Human Rights, Meaning and definition of Human Rights, Kind and Classification of Human Rights.

Protection of Human Rights under the UNO Charter, protection of Human Rights under the Universal Declaration of Human Rights, 1948.

Convention on the Elimination of all forms of Discrimination against women.

Convention on the Rights of the Child, 1989.

UNIT- V

Impact of Human Rights norms in India, Human Rights under the Constitution of India, Fundamental Rights under the Constitution of India, Directive Principles of State policy under the Constitution of India, Enforcement of Human Rights in India.

Protection of Human Rights under the Human Rights Act, 1993- National Human Rights Commission, State Human Rights Commission and Human Rights court in India.

Fundamental Duties under the Constitution of India.

Reference/ Books Recommended

1. SK Kapoor- Human rights under International Law and Indian Law.
2. HO Agrawal- Internation Law and Human Rights
3. एस.के. कपूर – मानव अधिकार
4. जे.एन. पान्डेय – भारत का संविधान
5. एम.डी. चतुर्वेदी – भारत का संविधान
6. J.N.Pandey - Constitutional Law of India
7. Agarwal K.C. 2001 Environmental Biology, Nidi pub. Ltd. Bikaner

8.   Bharucha Erach, the Biodiversity of India, Mapin pub. Ltd. Ahmedabad 380013, India, Email: mapin@icenet.net(R)
9.   Bruinner R.C. 1989, Hazardous Waste Incineration. McGraw Hill Inc.480p
10.   Clark R.S. Marine pollution, Clanderson press Oxford (TB)
11.   Cuningham, W.P.Cooper. T.H.Gorhani, E & Hepworth. M.T,200
12.   Dr. A.K.- Environmental Chemistry. Wiley Eastern Ltd.
13.   Down to Earth, Center for Science and Environment (R)
14.   Gloick, H.P. 1993 Water in crisis. pacific institute for studies in Deve. Environment & Security. Stockholm Eng. Institute. Oxford University, Press. m 473p.
15.   Hawkins R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Mumbai (R)
16.   Heywood, V.H. & Watson, T.T.1995 Global Biodiversity Assessment, Cambridge Univ. Press 1140p
17.   Jadhav H. & Bhosale, V.H. 1995 Environmental Protection and Law. Himalaya pub. House, Delhi 284p
18.   Mckinney M.L.& School R.M.1996, environmental Science systems & solutions, web enhanced edition, 639p
19.   Mhadkar A.K. Matter Hazardous, Techno-Science publication(TB)
20.   Miller T.G.Jr. Environment Science, Wadsworth publication co. (TB)
21.   Odum E.P.1971, Fundamentals of Ecology, W.B. Saunders Co. USA,574p
22.   Rao M.N. & Datta, A.K. 1987, Waste water treatment. Oxford & IBH pub.co.pvt. Ltd 345p
23.   Sharma B.K. 2001, Environmental chemistry, Goel pub. House, Meerut
24.   Survey of the Environment, The Hidu(M)
25.   Townsend C. Harper J. And Michael Begon, Essentials of Ecology, Blackwell Science(TB)
26.   Trivedi R.K.Handbook of Environment Laws, Rules, Guidlines, Compliances and Standards, Vol land II, Environment Media(R)
27.   Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science publication (TB)
28.   Wanger K.D.1998, Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

आधार पाठ्यक्रम

प्रश्न पत्र – प्रथम

हिन्दी भाषा   पूर्णांक – 75

(पेपर संख्या 1111)

नोट :

1.   प्रश्न पत्र 75 अंक का होगा ।

2.   प्रश्न पत्र अनिवार्य होगा ।

4.   इसके अंक श्रेणी निर्धारण के लिए जोड़े जावेंगे ।

5.   प्रत्येक इकाई के अंक समान होंगे ।

पाठ्य विषय –

इकाई-1   पल्लवन, पत्राचार तथा अनुवाद एवं पारिभाषिक शब्दावली ।

इकाई-2   मुहावरे-लोकोक्तियाँ, शब्दशुद्धि, वाक्य शुद्धि, शब्द ज्ञान-पर्यायवाची, विलोम, अनेकार्थी, समश्रुत (समानोचरित)
           अनेक शब्दों के लिए एक शब्द ।

इकाई-3   देवनागरी लिपि की विशेषता, देवनागरी लिपि एवं वर्तनी का मानक रूप ।

इकाई-4   कम्प्यूटर में हिन्दी का अनुप्रयोग, हिन्दी में पदनाम ।

इकाई-5   हिन्दी अपठित, संक्षेपण, हिन्दी में संक्षिप्तीकरण ।

पाठ्य क्रम के लिए पुस्तकें –

1.   भारतीयता के स्वर साधन धनंजय वर्मा   –   म. प्र. ग्रंथ अकादमी ।

2.   नागरी लिपि और हिन्दी   –   अनंत चौधरी – ग्रंथ अकादमी पटना ।

3.   कम्प्यूटर और हिन्दी   –   हरिमोहन – तक्षशिला प्रकाशन, दिल्ली ।

FOUNDATION COURSE

PAPER - II

ENGLISH LANGUAGE (Paper Code-1112)   M.M. 75

UNIT-1   Basic Language skills : Grammar and Usage.

Grammar and Vocabulary based on the prescribed text.
To be assessed by objective / multiple choice tests.

(Grammar - 20 Marks
Vocabulary - 15 Marks)

UNIT-2   Comprehension of an unseen passage.   05

This should imply not only (a) an understanding of the passage in question, but also
(b) a grasp of general language skills and issues with reference to words and usage

within the passage and (c) the Power of short independent composition based on themes and issues raised in the passage.

To be assessed by both objective multiple choice and short answer type tests.

UNIT-3 <u>**Composition**</u> **:** Paragraph writing   10

UNIT-4 <u>**Letter writing**</u> (The formal and one Informal)   10

Two letters to be attempted of 5 marks each. One formal and one informal.

UNIT-5 <u>**Texts :**</u>   15

Short prose pieces (Fiction and not fiction) short poems, the pieces should cover a range of authors, subjects and contexts. With poetry if may sometimes be advisable to include pieces from earlier periods, which are often simpler than modern examples. In all cases, the language should be accessible (with a minimum of explanation and reference to standard dictionaries) to the general body of students schooled in the medium of an Indian language.

Students should be able to grasp the contents of each piece; explain specific words, phrases and allusions; and comment on general points of narrative or argument. Formal Principles of Literary criticism should not be taken up at this stage.

To be assessed by five short answers of three marks each.

BOOKS PRESCRIBED -

English Language and Indian Culture - Published by M.P. Hindi Granth Academy Bhopal.

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FINANACIAL ACCOUNTING

(Paper Code-1113)

PAPER - I   M.M. 75

OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

COURSE INPUTS

UNIT-I Meaning and Scope of Accounting : Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles,

Accounting Standard : International accounting Standard only outlines, Accounting standard in India.

Accounting Transaction : Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between Journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.

UNIT-II Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.

Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

UNIT-III Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard : Provisions and Reserves. Accounts of Non-Trading Institutions

UNIT-IV Special Acconting Areas :

Branch Accounts : Dependent branch : Debtors system, stock and debtor system ; Hire-purchase and instalment purchase system ; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system ; After sales service.

UNIT-V a. Partnership Accounts : Essential characteristics of partnership ; Partnership deed : Final accounts; Adjustments after closing the accounts ; Fixed fluctuating capital ; Goodwill ; AS-10 ; Joint Life Policy ; Change in Profit Sharing Ratio.

b. Reconstitution of a partnership firm-Admission of a partner ; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of partnership firm-Modes of dissolution of a firm;Accounting entries; Insolveney of parters distribution.

SUGGESTED READINGS :

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
2. Gupta, R.L. and Radhaswamy, M: Financial Accounting ; Sultan chand and Sons, New Delhi.
3. Monga J.R. Ahuja Girish, and Sehgal Ashok : Financial Accounting ; Mayur Paper Back, Noida.

4   Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S.Chand & Co. New Delhi.

5   Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi.

6   Agrawala A.N. Agrawala K.N.: Higher Sciences of Accountancy : Kitab Mahal, Allahabad.

7.   उच्चतर लेखांकन : राणा एवं अन्य : म.प्र. हिन्दी ग्रंथ अकादमी, भोपाल

8.   उच्चतर लेखांकन : वसु एवं दास : (अंग्रेजी)

9.   उच्चतर लेखांकन : हनीफ एवं मुखर्जी (अंग्रेजी)

10. वित्तीय लेखांकन : अग्रवाल एवं मंगल : यूनिवर्सल पब्लिकेशन

11. वित्तीय लेखांकन : एस.एम. शुक्ला : साहित्य भवन आगरा

BUSINESS MATHEMATICS
(Paper Code-1114)
PAPER - II   M.M. 75

OBJECTIVE

The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

COURSE INPUTS

UNIT-I   Calculus (Problems and theorems involving trigonometrical ratios are not to be done).

Differentiation : Partial derivatives up to second order; Homogeneity of functions and Euler's theorem;

Maxima and Minima; Cases of one variable involving second or higher order derivatives; logarithm's.

UNIT-II   Matrices and Determinants : Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.

UNIT-III Linear Programming-Formulation of LPP : Graphical method of solution ; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

Transportation Problem, Ratio & Proportion.

UNIT-IV   Compound interest and Annuities : Certain different types of interest rates; Concept of present value and amount of a sum ; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.

UNIT-V   Averages, Percentages, Commission Brokerage, Profit and loss.

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BUSINESS COMMUNICATION (Paper Code-1115)

PAPER - I   M.M. 75

OBJECTIVE

The Objective of this course is to develop effective business communication skills among the students.

COURSE INPUTS

UNIT-I Introducing Business Communication : Definitions, concept and Significance of communication, Basic forms of communicating; Communication models and process principles of effective communication; Theories of communication; Audience analysis.

Self-Development and Communication : Development of positive personal attitudes, SWOT analysis; Vote's model of interdependence; Whole communication.

UNIT-II Corporate Communication : Formal and informal communication networks; Grapevine; Miscommunication (Barriers) ; Improving communication.

Practices in business communication : Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

UNIT-III Writing Skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

UNIT-IV Report Writing : Introduction to a proposal, short report and formal report, report preparation.

Oral Presentation : Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

UNIT-V Non-Verbal Aspects of Communicating.

Body language : Kinesics, Proxemics, Para language..

Effective listening : Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions.

Interviewing Skills : Appearing in interviews; Conducting interviews; Writing resume and letter of application.

Modern Forms of Communicating : Fax; E-mail; Video conferencing; etc.

International Communication : Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

SUGGESTED READINGS :

1   Bovee and Thill : Business Communication Today ; Tata McGraw Hill, New Delhi.
2   Ronald E. Dulek and John SFielder : Principles of Business Communication; Macmillan Publishing Company, London.
3   Randall E. Magors; Business Communication : Harper and Row New York.

4   Webster's Guide to Effective letter writing ; Harper and Row, New York.

5   Balasubramanyam : Business Communications ; Vikas Publishing House, Delhi.

6   Kaul : Business Communication ; Prentice Hall, New Delhi.

7. Kaul : Effective Business Communication : Prentice Hall, New Delhi.

8   Patri VR : Essentials of Communication ; Greenspan Publications, New Delhi.

9. Senguin J : Business Communication ; The Real World and Your Career, Allied Publishers, New Delhi.

10. Robinson, Netrakanti and Shintre : Communicative Competence in Business English ; Orient Longman, Hyderabad.

BUSINESS REGULATORY FRAMEWORK (Paper Code-1116)

PAPER - II   M.M. 75

OBJECTIVE

The objective of this course is to provide a brief idea about the framework of Indian business laws.

COURSE INPUTS

UNIT-I   Law of Contract (1872) : Nature of contract ; Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT-II Special Contracts : Indemnity ; Guarantee; Bailment and pledge; Agency.

UNIT-III Sale of Goods Act 1930 : 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.

UNIT-IV Negotiable Instrument Act 1881 : Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonuor and discharge of negotiable instrument.

UNIT-V The Consumer Protection Act 1986 : Sailent features; Definition of consumer; Grievance redressal machinery;

Foreign Exchange Management Act 2000 : Definitions and main provisions, Right to Information Act 2005 (Main Provisions).

SUGGESTED READINGS :

1. Desai T.R. Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

2   Khergamwala J.S.: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd. Mumbai.

3   Singh Avtar : The Principles of Mercantile Law; Eastern Book Company, Lucknow.

4   Kuchal M.C. Business Law; Vikas Publishing House, New Delhi.

5. Kapoor N.D. Business Laws, Sultan Chand & Sons, New Delhi.

6   Chandha P.R. : Business Law; Galgotia, New Delhi.

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BUSINESS ENVIRONMENT (Paper Code-1117)

PAPER - I   **M.M. 75**

OBJECTIVE

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

COURSE INPUTS

UNIT-I   Indian Business Environment : Concept, components, and importance

Economic Trends (overview) : Income ; Savings and investment ; Industry ; Trade and balance of payments, Money ; Finance ; Prices.

UNIT-II   Problems of Growth : Unemployment ; Poverty; Regional imbalances ; Social injustice; Inflation ; Parallel economy ; Industrial sickness.

UNIT-III   Role of Government : Monetary and fiscal policy ; Industrial policy ; Industrial licensing. Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; Collaborations in the light of recent changes.

UNIT-IV   Review of Presious Plans, the current five Year Plan, major Policy, Resources Allocation.

UNIT-V   International Environment : international trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO World Bank, IMF; FDI, Counter trade.

SUGGESTED READINGS :

1.   Sundaram & Black : The International Business Environment ; Prentice Hall, New Delhi.
2.   Agrawal A.N. : Indian Economy ; Vikas Publishing House, Delhi.
3.   Khan Farooq A : Business and Society : S. Chand., Delhi.
4.   Dutt R. and Sundaram K.P.M. ; Indian Economy : S. Chand, Delhi.
5.   Misra S.K. and Puri V.K. : Indian Economy : Himalaya Publishing House, New Delhi.
6.   Hedge Lan : Environmental Economics; Macmillan, Hampshire.
7.   Dutt Ruddar : Economic Reforms in India - A Critique : S. Chand, New Delhi.

BUSINESS ECONOMICS (Paper Code-1118)

PAPER - II   **M.M. 75**

OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

COURSE INPUTS

UNIT-I   Introduction : Basic problems of an economy ; Working of price mechanism.

Elastcity of Demand : Concept and measurment of elasticity of demand ; Price, income

and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT-II Production Function : Law of variable proportions ; Iso-quants; Expansion path; Returns to scale; Internal and external economies and diseconomies.

UNIT-III Theory of Costs : Short-run and long-run cost curves - traditional and modern approaches.

Market Structures I Market structures and business decisions ; Objectives of a business firm.

    a   Perfect Competition : Profit maximization and equilibrium of firm and industry ; Short-run and long run supply curves; Price and output determination. Practical applications.

    b   Monopoly : Determination of price under monopoly ; Equilibrium of a firm ; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.

UNIT-IV Market Structures

    a   Monopolistic Competition : Meaning and characterstics; Price and output determination under monopolistic competition; Product differentiations ; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.

    b   Oligopoly : Characteristics, indeterminate pricing and output ; Classical models of oligopoly ; Price leadership ; Collusive oligopoly.

UNIT-V Factor Pricing-I : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour.

Factor pricing-II : Rent concept, Recardian and modern theories of Rent quasirent.

Interests-concept and theories of interest ; Profit-nature, concepts and theoris of profit.

SUGGESTED READINGS :

1.   John P.Gould, Jr. and Edward P.Lazear : Micro economic Theory; All India Traveller, Delhi.
2.   Browning Edger K, and Browning Jacquenience M : Microeconomic Theory and Applications ; Kalyani, New Delhi.
3.   Watson Donald S. and Getz Molcolm : Price Theory and its Uses ; Khosla Publishing House, New Delhi.
4.   Koutsoyianni A.: Modern Microeconomics : Macmillan, New Delhi.
5.   Rechard G, Lipsey : An Introduction to Positive Economics ; ELBS, Oxford.
6.   Stigler G : The Theory of Price ; Prentice Hall of India.
7.   Nellis & Parker : The Essence of Business Economics; Prentice Hall, New Delhi.
8.   Forguson P.R. and Rothschild R., and Forguson G.J. : Business Economics; MacMillan Hampshire.
9.   Ahuja H.l.: Business Economics ; S.Chand & Co., New Delhi.

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B. COM.-I YEAR (COMPUTER APPLICATION)

MARKS DISTRIBUTION

THEORY PAPER	PAPER - I	TOTAL MARKS - 50
	PAPER - II	TOTAL MARKS - 50

Every unit of theory paper will consists of 10 marks.

PRACTICAL PAPER   TOTAL MARKS - 50

Practical Marks Distribution   VIVA - 10

                                                                  INTERNAL - 15

                                                                  PRACTICAL - 25

Practical Test will consist of 3 hrs.   TOTAL MARKS - 150

Syllabus of B. Com - I (Computer Application)

PAPER - I

(COMPUTER FUNDAMENTALS AND OFFICE AUTOMATION) (Paper Code-1119)

UNIT-I   Introduction to Computers

Computer System Characteristics and Capabilities : Speed, Accuracy, Reliability, Memory capability, Repeatability. *Computer Hardware and Software :* Block Diagram of Computer, Different Types of Software. *Data Processing :* Data, Data Processing System, Storing Data, Processing Data. *Types of Computers :* Analog, Digital, Hybrid General and Special Purpose Computers. *Computer Generations :* Chatacteristics of Computer Generations Computer Systems - Micro, Minis & Main-Frames. *Introduction to a PC :* The IBM Personal Computer Types of PC systems PC, XT & AT Pentium PC's. Prevailing computer configurations. Various types of computer peripherals and memory devices. Limitations of Micro Computer.

UNIT-II   Computer Software and Application

System Software : System software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems programs, Booting Loader, Diagnostic Tests, BIOS, Utility Programs, File Maintenance, Language Processors, Assembler, Compiler & Interpreter. Types of operating systems- MS DOS, WINDOWS, UNIX/Linux. *Application Software :* Microcomputer Software, Interacting with the System, Trends in PC software, Types of Application Software, Difference between Program and Packages.

UNIT-III   Operating System

Fundamentals of DOS : Physical Structure of the Disk, Compatibility of drives, Disks & DOS versions, Preparing Disks for use, Device Names. *Getting Started with DOS :* Booting Process, System Files and Command com, Internal DOS Commands - DIR, MD, CD, COPY, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE. Files & Directories, Elementary External DOS Commands - CHKDSK, MEM, XCOPY, PRINT, DISKCOPY, DISKCOMP, DOSKEY, HELP, TREE, SYS, LABEL, ATTRIB, Creating a Batch Files, Additional Commands - ECHO, PROMPT, MODE, GRAPHICS, EDIT, FORMAT, FDISK, BACKUP, RESTORE, MORE, SORT, APPEND.

Windows Concepts, Features, Structure, Desktop, Taskbar, Start Menu, My Computer, Recycle bin, Accessories : Calculator, Notepad, Paint, WordPad, Character

Map. Explorer : Creating folders and other Explorer facilities. Internet explorer basics, navigating the web.

UNIT-IV Ms Word - Creating & editing word documents, Formatting documents - aligning documents, indenting paragraphs, changing margin, formatting pages, formatting paragrtaph, printing labels, working with tables, formatting text in tables, inserting & deleting cells, rows & Columns, use Bulleted & numbering. Checking spelling & Grammar, Finding synonyms, Working with long documents, working with header & Footer, adding page no & footnote, working with Graphics, inserting ClipArt, working templates, Creating templates, working with Mail - Merge, Writing the Form letter, Merging Form documents, Merging to label, Working with Mailing lists and Data Sources, Selecting Merge Records, Creating Macro, Running Macro.

Presenting with power point : Creating presentation, working with slides, Different type of slides, setting page layout, selecting background & applying design, adding Graphics to slide, adding sound & Movie, working with table, crating chart & Graph, playing a slide show, slide transition, advancing slides, setting time, rehearsing timing, animating slide, animating objects, running the show from windows.

UNIT-V Working with Excel - Introducing Excel, Use of Excel sheet, saving, opening & printing workbook, Apply formats in cell & text, Divide worksheet into pages, setting page layout, adding Header & Footer. Using multiple documents, arranging windows i.e. (Cascade, Tiled, Split), protecting your work, password protection. Working with Functions & Formulas, using absolute reference, referencing cell by name, using cell label, Giving name to cell and ranges, working with formulas (Mathematical & Trigonometric, Statistical, Date time, Most recently used), Working with Excel Graphics, creating chart & graphs. Working with lists & database, sorting a database, Filtering a database, using auto filter, Criteria Range, Calculating total & Subtotal, Creating Pivot table, Goal seek, Recording & Playing Macros, Deleting & Selecting Macro location, Use of Freeze option.

SUGGESTED BOOKS:
1. Office 2000 Made Easy - Alan Neibauer, Tata McGraw Hill.
2. Operating System (Incl. DOS & UNIX) : C. Ritchie [BPB]

PAPER - II
COMPUTERIZED FINANCIAL ACCOUNTING (Paper Code-1120)

UNIT-I Introduction to Data Base Management System, Introduction to Foxpro. Creating Data Base Files, list, display, edit browse replace, delete, pack, recall, locate-continue seek and find, sort, index, display structure, modify structure, memo field.

UNIT-II Memory variables, store, date and time function, prinitng reports and labels, mathematicl function - sum, average, count, sqrt(), min(), max(), betweem(), len(), Floor(), int(), log(), sign(), character function - left(), right(), at(), stuff(), isupper(0, islower(), isalpha(), isdigit(), replicate(). Greation of Macros, Array.

UNIT-III Programming with foxpro : modify command, using do while-enddo, making decision with if-endif, scan-end, text-endtext, do...case-end...case, for-endfor, accept, input, wait, set relation, update, join, @ say, get command with read, pictures and functions with @.

Windows, menus and popus-creating menu define menu, defining and using popups and popups features, creating simple menu with @ prompt, defining and using windows.

UNIT-IV Introduction to Accounting Software [Ex.-Tally], Creation of Company, Ledgers & Groups. Advance features of Accounitng Software.

Accounting Transactions : Operating Cycle, Journal, Concept of Accounts Receivable and payable, Compound Journal entry, Opening entry of Ledger.

UNIT-V Voucher Entry : Types of Voucher, Capital and Revenue, Income, Expenditure, Receipts Preparation of Trial Balance, Profit & Loss Account & Balance Sheet.

Depreciation, Provisions and Reserves, Methods of Depreciation, Depreciation of assets, Depreciation of replacement cost.

SUGGESTED REFERENCES :

1. Foxpro made simple by R.K. Taxali.
2. Foxpro 2.5 by Charies Seigal.
3. Tally 5.4 by Vishupuriya Singh.
4. Implementry tally 1.4 by K.K. Nadhni.

PAPER - III

PRACTICAL EXERCISES BASED ON PAPER I&II

Following practicals (from s.no. 1 to 7) to be done using any financial accounting S/w (like Tally)

1. Setting up Ledger & Groups.
2. Study of recording of transactions in the 'Voucher'. (According to Golden rules)
3. Study of 'Final A/C preparation & displaying in different mode/format.
4. Study of alteration & Deletion of ledger/Groups.
5. Study of cash & find flow, day book, sales register, purchase register, bills receivable/ Payable etc.
6. Study of data security & backing up data.
7. Outline of entry of Income Tax, ED, VAT, ST/CST, PF, Gratuity, Bonus, Loans & Depreciation etc.
8. Creating label, report and screen files using database file with all types of fields.
9. Making of Macros for creating new data base functions.
10. Programming in foxpro which covers menus, Conditional branching & looping, array, memory variable, hyperlink.
11. Study of working with two or more data bases using join, Set relation, update.
12. Sending circular letter to all organization using mail merge.
13. Practical that cover all Graphs.
14. Create conditional Batch file for selection of copying, deleting, renaming & exit file.
15. Practice of all internal & External Dos commands.
16. Creating Sheet which covers sorting. grouping, Freeze, auto sum, subtotal, Max, Min, Goal seek function.

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पं. रविशंकर शुक्ल विश्वविद्यालय रायपुर (छत्तीसगढ़)

पाठ्यक्रम

बी.काम. भाग-1 (कोड-601)

B. Com. Part - I (Code - 601)

परीक्षा : 2015

कुलसचिव पं. रविशंकर शुक्ल विश्वविद्यालय

रायपुर (छत्तीसगढ़) की ओर से