

GOVT. D.B. GIRLS P.G. (AUTONOMOUS) COLLEGE

RAIPUR, CHHATTISGARH



SYLLABUS

B.Com. I/II/III

Examination: 2020-21

****Faculty Of Commerce****

Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

B.Com. Part - II

SCHEME OF EXAMINATION

2020-21

| 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 |
| Note:- From each group 2 (two) questions are to be solved. All questions carry equal marks. | | | |
| B. THREE COMPULSORY GROUPS | | | |
| GROUP - I | | | |
| Accounting :- | | | |
| (i) Corporate Accounting – I | 75 | 150 | 50 |
| (ii) Company Law – II | 75 | | |
| GROUP – II | | | |
| Business Management : | | | |
| (i) Cost Accounting– I | 75 | 150 | 50 |
| (ii) Principles of Business Management– II | 75 | | |
| GROUP – III | | | |
| Applied Economics : | | | |
| (i) Business Statistics – I | 75 | 150 | 50 |
| (ii) Fundamentals of Entrepreneurship - II | 75 | | |

22/29.1.21
28.1.21

Amul

23.1.21

Madhuri
29/1/21

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B.Com. Part – II

COMPULSORY

Group –I

Paper- II (Paper Code -1136)

COMPANY LAW

2020-21

Max.M.75

Min.M. 25

OBJECTIVE:-

The Objective of this course is to provide basic knowledge of the provisions of Companies Act .1956 , along with relevant case law.

COURSES INPUTS:-

(The Companies Act, excluding provisions relating to accounts and audit sections , agents and secretaries and treasurers Sections 324 – 388E ,arbitration , compare arrangements and reconstructions – section 389 – 396)

Unit-I Corporate Personalities : Kinds of companies , Nature & Scope, promotion and Incorporation of companies.

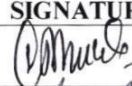
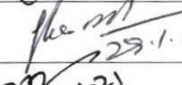
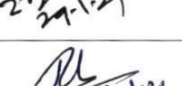
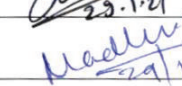


Unit-II Memorandum of Association ; Articles of Association ; Prospectus , Share ; Share Capital – transfer and transmission.

Unit-III Capital Management : borrowing powers , mortgages and charges , debentures. Directors – Managing Director, whole time director, Appointment, Remuneration and duties.

Unit-IV Companies Meetings : Kinds ,notices , quorum , voting,proxy , resolutions , minutes.

Unit-V Majority powers and Minority rights ; Prevention of oppression and mismanagement . Winding up : Kinds and conduct.

**BOARD OF STUDIES
(2020-21)**

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|------|-------------------------------------|---|--------------------------|---|
| 1. | Dr. Gyanendra Shukla H.O.D | Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.) | Chairman |  |
| 2. | Dr. O.P Chandrakar Principal | Govt. P.G College, Kurud, Dhamtari(Chhattisgarh) | Subject Expert (V.C) |  |
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B.Com. Part – II COMPULSORY Group –II Paper- I (Paper Code -1134) COST ACCOUNTING 2020-21

Max.M.75

Min.M. 25

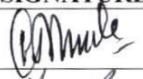
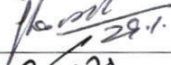
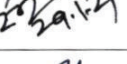

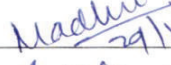

OBJECTIVE:-

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

Courses Inputs:-

- Unit-I** Introduction : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques ; Installation of costing system ; Concept of cost audit. Accounting for Material : Material Control and techniques ; Pricing of material Issues ; Treatment of material losses.
- Unit-II** Accounting for Labour : Labour cost control procedure; Labour turnover ; Idle time and overtime; Methods of wage payment–time and piece rates; Incentive schemes. Accounting for overheads ; Classification and departmentalization ; Absorption of Overheads ; Determination of overhead rates ; Under and over absorption and its treatment.
- Unit-III** Cost Ascertainment : Unit costing ; Job , batch and contract costing.
- Unit-IV** Operating costing ; Process costing – excluding inter – process profits and joint and by – products.
- Unit-V** Cost Records : Integral and non-integral system ; Reconciliation of cost and financial accounts ; Break Even Point.

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B.Com. Part – II

COMPULSORY

Group –II

Paper- II (Paper Code -1135)

PRINCIPLES OF BUSINESS MANAGEMENT

2020-21

Max.M.75

Min.M. 25

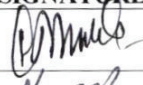
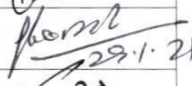
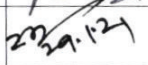
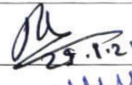
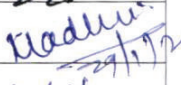

OBJECTIVE:-

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

COURSES INPUTS:-

- Unit-I** Introduction: Concept, nature, process and significance of management ; Management roles (Mintzberg) ; An overview of functional areas of management ; Development management thought ; Classical and neo-classical system ; 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 factor.
- Unit-IV** Motivating and Leading People at Work : Motivation – concept ; Theories Herzberg , McGregor and Ouchi ; Financial and non-financial incentives.
Leadership – concept and leadership styles ; Leadership theories (Tannenb Schmidt) ; Likert's System Management
Communication – nature, process , networks and barriers , Effective communication.
- Unit-V** Managerial Control : Concept and process ; Effective control system ; Technical Control – traditional and modern.
Management of change : Concept , nature , and process of planned Resistance to Change ; Emerging horizons of management in a environment.

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B.Com. Part – II COMPULSORY Group –III –Applied Economics Paper- I (Paper Code -1137) BUSINESS STATISTICS 2020-21

Max.M.75

Min.M. 25

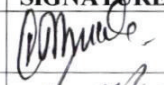
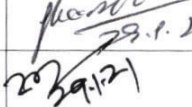
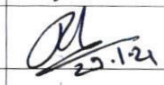
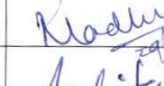


OBJECTIVE:-

It enables the students to gain understanding of statistical techniques as are applicable to business.

COURSES INPUTS:-

- Unit-I** Introduction : Statistics as a subject ; Descriptive Statistics – compared to Inferential Statistics ; Types of data ; Summation operation ; Rules of Sigma Σ Operations ; Analysis of University Data ; Construction of a frequency distribution; Concept of central tendency.
- Unit-II** Dispersion and their measures: Partition values; Skewness and measures .
- Unit-III** Analysis of Bivariate Data: Linear regression two variables & correlation.
- Unit-IV** Index Number : Meaning , types and uses ; Methods of Constructing price and quantity indices (simple and aggregate); Test of adequacy ; Chain - base index numbers; Base shifting , splicing and defaulting ; Problems of constructing index numbers ; Consumer price index. Analysis of time series : Causes of variation in time series data ; Components of time series ; Decomposition – Additive and multiplicative models; Determination of trend – Moving Averages Method and method of least squares (including linear, second degree , parabolic and exponential trend) ; Computation of seasonal indices by simple averages, ratio – to-moving average , and link relative methods.
- Unit-V** Forecasting and Methods : Forecasting – Concept , types and importance ; General approach to forecasting ; Methods of forecasting ; Demand ; Industry Vs Company sales forecast ; Factors affecting company sales. Theory of Probability : as a concept ; The three approaches to defining probability ; Addition and Multiplication laws of probability ; Conditional probability ; Bayes' Theorem; Expectations and variances of a random variable.

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B.Com. Part – II

COMPULSORY

Group –III –Applied Economics

Paper- II (Paper Code -1138)

FUNDAMENTALS OF ENTREPRENEURSHIP

2020-21

Max.M.75

Min.M. 25

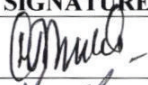
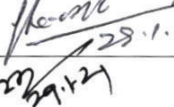
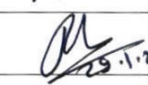
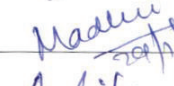


OBJECTIVE:-

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

COURSES INPUTS:-

- Unit-I** Introduction : The entrepreneur , Definition ; Emergence of entrepreneurial class ; Theories of entrepreneurship ; Role of socio - economic environment ; Characteristics of Entrepreneur; Leadership ; Risk Taking; Decision Making and Business planning.
- 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 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 earning and augmenting and meeting local demands.

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B.Com. Part – II

COMPULSORY

Group –I

Paper- I (Paper Code -1133)

CORPORATE ACCOUNTING

2020-21

Max.M.75

Min.M. 25

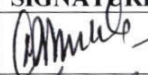
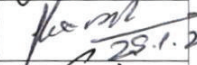

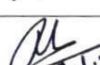
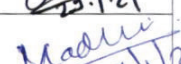
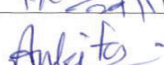
Objective:-

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

Courses Inputs:-

- 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 reconstruction schemes.
- Unit-V** Consolidated Balance Sheet of holding companies with one subsidiary only.

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