

**Hemchand Yadav Vishwavidyalaya, Durg (C.G.)**  
**SYLLABUS**  
**B.COM. PART-II**  
**GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION**

Subject			Max.	Min.
<b>A. Foundation Course</b>				
I.	Hindi Language		75	26
II.	English Language		75	26
<b>B. Three Compulsory Groups</b>				
<b>Group-I</b>				
I.	Corporate Accounting	75	150	50
II.	Company Law	75		
<b>Group-II</b>				
I.	Cost Accounting	75	150	50
II.	Principles of Bus. Management	75		
<b>Group-III</b>				
I.	Business Statistics	75	150	50
II.	Fundamental of Entrepreneurship	75		

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**B.Com. II year**  
**COMPULSORY**  
**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.

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## **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.

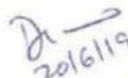

**UNIT-V** Majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.

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### **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 Companies Amendment Act, 2013 Chand & Sons, New Delhi

  
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## **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 classification; 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.

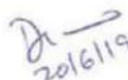

**UNIT-V** Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.

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**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.

  
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**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; management 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 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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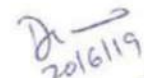


  
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**SUGGESTED READINGS :**

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

  
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**Group - III - PAPER - I**  
**BUSINESS STATISTICS**


**Proposed Syllabus**

**OBJECTIVE**

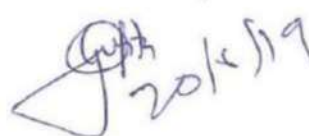
It enable the students to gain understanding of statistical techniques as are applicable to business.

- UNIT-I** Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E 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 and correlation.
- UNIT-IV** Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a 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 - trend, 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; Expectation and Variance of a random variable.

  
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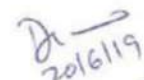




  
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**SUGGESTED READINGS :**

1. S.M.Shukla, Shahitya Bhawan,Agara.
2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

  
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## 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; Characteristics.
- 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.

  
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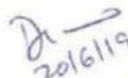



  
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### **SUGGESTED READINGS :**

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.

  
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# 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

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

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

**Body Section** - Illustration, 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,

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HEIGHT, WIDTH, ALT, ALLIGN, Illustration 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.

  
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**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 relationships. ER diagrams; strong and weak entities Generalization; 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 : 1NF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & integrity security specification in SQL.

**UNIT – III    RELATIONAL DATABASE 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.

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#### 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/SQL, Triggers in PL/SQL.

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