

PROGRAMME GUIDE

DISTANCE EDUCATION PROGRAMMES

BACHELOR OF COMMERCE (B.COM.)

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- **About Programme**
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DR. C.V.RAMAN UNIVERSITY
INSTITUTE OF OPEN AND DISTANCE EDUCATION (IODE)

KARGI ROAD, KOTA, BILASPUR, CHATTISGARH

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ABOUT UNIVERSITY

Dr. C.V. Raman University was established on 3 November, 2006, in the district of Bilaspur, Chhattisgarh by the “All India Society for Electronics and Computer Technology” (AISECT), the Sponsoring Body. The University was named after the first Nobel Laureate of the country in the field of science – Dr. C.V. Raman, an Indian physicist efforts influenced in the growth of science in our country. The University's principle goal is to evolve a new cadre of highly skilled technical professionals with deep academic insights and a strong sense of Indian ‘Values and ethics’, commemorating our forefathers who helped shape this nation.

The Sponsoring Body of the University-All India Society for Electronics and Computer Technology (AISECT) is an ISO 9001:2008 certified organization, established in 1985 and is today's one of The India's most reputed and trusted Education Groups which houses private Universities, Engineering Colleges, Professional Institutions & Education Centres across the country. Till date, AISECT has transformed the lives of over 19 lakh students and has uplifted the lives of millions of people in the community. AISECT has been lauded for its exceptional work and has won awards from the World Bank, NASSCOM, TiE, Government of India, Government of Madhya Pradesh and several others on account of its commitment to high quality education over the last 28 years. AISECT is also a partner institution with Gol, GoMP and GoCG in their Common Service Centre Program and several other projects of state and national concern.

OBJECTIVES

- Provide quality higher education and make provisions for research
- Create higher levels of intellectual abilities among our students
- Establish state-of-the-art facilities for education, training and examination, including online training
- Carry out teaching, research and offer comprehensive learning for a bright professional career
- Create centers of excellence for R&D to promote an environment of innovation and research
- Provide consultancy to public organizations and the Industry
- Award and maintain the standard of degrees, diplomas, certificates and other academic distinctions in accordance with the norms laid down by UGC, AICTE, BCI, MCI and other regulatory bodies.

RECOGNITIONS

- The University is recognized under Section 2(f) of the UGC Act.
- Joint Committee Approval of DEB(UGC/AICTE/DEB)
- Other recognitions include AICTE, NCTE, BCI and DEB
- It is the first University in the state of Chhattisgarh to be awarded an ISO: 9001-2008 Certification.
- Membership of the Association of Indian Universities (AIU)
- NACC B+



THE FACULTIES OF STUDIES

The University has wide range of faculties which offers the traditional as well as the new era job oriented courses. The main emphasis is on providing a wide choice of courses at different levels. The following faculties currently are in operation in the University:

- Faculty of Arts
- Faculty of Commerce
- Faculty of Management
- Faculty of Science
- Faculty of Engineering
- Faculty of Information Technology
- Faculty of Education
- Faculty of Law

ABOUT INSTITUTE OF OPEN AND DISTANCE EDUCATION (IODE), CVRU

Education determines the quality of our life to a great measure, especially professional life. However, for many, in some circumstances, the path to education is ridden with many obstacles, including location, geographical inflexibility and lack of time. Fortunately, distance education is changing that scenario by providing an effective alternative platform to learn new skills and acquire a degree, such as distance education MBA, without having to attend traditional classes.

We, a UGC/DEB approved distance university (1 may 2009), offer various undergraduate and post-graduate degrees, along with a number of diplomas, which have benefitted many distance learners.

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

Our distance learning programmes are the shining light that many have been looking for; they unite conventional teaching approaches, including course materials in the form of books, and modern teaching methodologies, which include online access to the course. Our unique approach has made us the centre of distance education in Chhattisgarh, helping scores of professionals to obtain a degree and fly high in their careers.

With our distance learning programmes, we are bringing people into the fold of skilled workforce, which has changed the life of many.

What makes us a distinguished Chhattisgarh distance education university?

- Reaching various far-flung regions of the state through information technology
- Providing professional education, need- and knowledge-based
- Setting new national standards in distance education

IMPORTANT ACHIEVEMENTS

- AN ISO 9001: 2008 Certified University
- NIRF Ranking Under Top 200 University
- World Education Award
- Largest Network for Learning Support System.
- Declaration of Term end result Time to Time.
- Best in Skill Development Award 2015
- Best University in Open Distance and online Award 2017

ACADEMIC PROGRAMMES OFFERED BY THE UNIVERSITY IN OPEN AND DISTANCE LEARNING MODE

The University offers through the Institute of Open and Distance Education (IODÉ) both short term and long term programmes leading to Certificates, Diploma and Degrees, which are conventional as well as innovative. Most of these programmes have been developed after an initial survey of the demand for such Programmes in the job market. They are launched with a view to fulfil the learner's need for skill and employability.

- Certification,
- Improvement of skills,
- Acquisition of professional qualifications,
- Continuing education and professional development at work place,
- Self-enrichment,
- Diversification and updation of knowledge, and
- Empowerment.

PROMINENT FEATURES OF THE OPEN AND DISTANCE EDUCATION AT CVRU

The open and distance education at the Dr. C. V. Raman University has certain unique features such as

- Individual study - flexible in terms of place, pace and duration of study.
- Use of latest information and communication technologies.
- Modular approach to programmes.
- Cost-effective programmes.
- Socially and academically relevant programmes based on students need
- Convergence of open and conventional education systems.
- Take higher-education to the unreached sections of the society through the use of information technology.
- Provide need and knowledge-based professional education.
- Set the national standards for Distance Education.

ABOUT PROGRAMME

A) Programme's Mission & Objectives-

Mission Statement-

Dr. C.V. Raman University's Institute of Open & Distance Education focuses on providing quality education through distance learning, matching with the parameter of regular programme and producing capable business leaders who are prepared with the necessary management & research skills to make high-quality business decisions in either an entrepreneurial or staff capacity.

The Mission of B.Com programme is to impart holistic education using state of the art infra structure and technology leading to development of qualified professionals, to help in increasing knowledge in the field of commerce and allied sectors. It also enables & motivates the student for initiating start up.

Program Objectives-

The B.Com program aims to prepare our learners for choosing various verticals of finance and accountancy as career namely Chartered Accountants, Company Secretaries, Cost & Work Accountants, Financial analysts etc. It also provides scope for higher studies like M.Com, M.B.A, C.A., C.F.A and I.C.W.A. etc as it provides strong foundation for commerce with the specialization subjects that covers taxation, banking & computer application as specialization choice for learners.

The main objectives in bringing out the thoroughly

- To develop an understanding of commerce and apply the skills and knowledge in a business organization.
- To equip the graduates with the know-how of operating successfully in a continuously changing business environment.
- To equip graduates with the skills required to lead management position.
- To make informed and ethical decisions based on thorough knowledge of commerce concepts.

B) Relevance of the program with University's Mission and Goals -

Dr. C.V. Raman University aims to provide high standard of liberal education to its students, catering to their intellectual growth, personality development & nurtures them to be responsible adults committed to high ethical standards through various courses offered from different fields like commerce & management, science, arts, etc in regular mode as well as Open & Distance Learning mode.

Under B.com programme our learner through open and distance learning mode will be able to-

- Obtain and assimilate knowledge appropriate to the practice of financial management in corporate sectors.

- Evaluate financial accounting concepts and principles and their application in solutions to practical finance problems.
- Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards and to analyse and interpret such financial statements.
- Use relevant financial techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.
- Describe the organisational context of the financial manager and of the development of financial systems to understand the need for the efficient use of resources within an organisation.

C) Nature of prospective target group of learners-

This program is specifically designed to cater the need of students who are not able to study through regular mode. Working Professional, Housewives, Students from rural area, Students who do not wish to prefer regular courses due to various reasons & Students who cannot afford costly regular programmes are our target group learners.

D) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence-

This programme is developed for particular target learners to meet specific needs and requirements of commerce learners. This programme aimed to develop knowledge and understanding appropriate to the area of commerce.

Upon successful completion of this course, a student will be able to-

- Understand the basic development of entrepreneurship as a profession.
- Write a business plan describing a new business venture.
- Identify capital resources for new ventures and businesses.
- Have a basic knowledge of human resource management for business.
- Recognise and understand the ethical responsibilities of individuals and organisations in society.
- Communicate ideas effectively in both written and oral formats.

e) Expected Outcomes of Programme-

- To acquired a general knowledge, principles and mechanisms of commerce.
- To acquired techniques relevant of course taught
- To provide the practical expose and knowledge acquiring skill.
- To crate and develop the presentation skill in seminar/ conference .

f) PROGRAMME DELIVERY MODE

The methodology of instruction in the distance learning mode in the university is different from that of the conventional regular programs. The system adopted for this more learner oriented and the learner is an active participant in the pedagogical process. Most of the instructions are imparted through distance education methodology and face to face mode as per requirement. The programme delivery methodology used in the distance learning mode follows a multimedia approach for instructions, which comprises:

- **Self Instructional Written Material:** The printed study material (written in self instructional style) for both theory and practical components of the programs is supplied to the learners in batches for every course.
- **Audio-Visual Material Aids:** The learning package contains audio and video CDs which have been produced/adopted by the University for Better Clarification and enhancement for understanding of the course material given to the learners. A video programme is normally of 25-30 minutes duration. The video cassettes are screened at the learner support centre during specific sessions which are duly notified for the benefit of the learners.
- **Counseling Sessions:** Normally counseling sessions are held as per schedule drawn by the IODE DR. C. V. RAMAN UNIVERSITY. These are mostly held outside the regular working hours of the learner support centre.
- **Teleconferences:** Live teleconferencing sessions are conducted via Internet/ satellite through interactive Video Conferencing facility (available at some places) from the University studios, the schedule of which is made available at the learner support centre.
- **Industrial Training/Practical/Project work:** Some programmes have industrial training/practical/ project component also. Practical are held at designated institutions for which schedule is provided by the learner support centre. Attendance at practical is compulsory. For Project Work, comprehensive project guide, in the form of booklet, is provided to the student along with the study material.
- The printed study materials will be dispatched periodically to the enrolled students for each paper of study. These materials will be as guide for the students for effective learning. The assignment for internal assessment shall also be dispatched along with the study material. Online modules are also available for some courses. These are in progress and as and when available, these will be available on the website of the students for registered candidates.
- The counseling sessions will be of 30 days duration for a course in a year. The actual schedule and place of contact program shall be announced and communicated to students in – time.

g) EVALUATION SYSTEM

The system of evaluation in open and distance learning system has a multi-tier system of evaluation.

1. Self-assessment exercise within each unit of study.
2. Continuous evaluation mainly through assignments which are tutor-marked practical assignments and seminar/workshop/extended.
3. The term-end examinations.
4. Project work.

The evaluation of learners depends upon various instructional activities undertaken by them. A learner has to write assignment responses compulsorily before taking term-end examination from time to time to complete an academic programme. A learner has to submit TMA responses to the learner support centre established by IODE Dr. C. V. Raman University. A learner should keep duplicate copies of assignments responses of TMA that may be required to be produced at Student Evaluation Division on demand. Term-end examination will be conducted at various examination centre approved by institute of open and distance education Dr. C. V. Raman university spread all over the Chhattisgarh. The weightage for Term End Examination will be 70% and weightage for Internal Assessment will be 30 % for this programme.

h) TERM-END EXAMINATION AND PAYMENT OF EXAMINATION FEE

The University conducts Term-end Examination in semester system and held in the month of Nov/Dec and May/June every year. Students will be permitted to appear in term-end examination subject to the conditions that:

1. Registration for the courses, in which they appeared is valid,
2. Minimum Time to pursue these courses is elapsed.
3. Submission of required number of assignment in respective courses by the due date.

Students can also submit on-line examination form as per guidelines through website at www.cvrु.ac.in. Examination fee is required to be paid online payment gateway as per the fee table. Please do all correspondence regarding the course admission and other detail at the following address:

The Director
Institute of Open and Distance Education (IODÉ)
Dr. C. V. Raman University
Kargi Road, Kota, Bilaspur, Chhattisgarh
Phone: 07753253851, 8827920016, 8827920019
Email: cvrussd@gmail.com

LEARNER SUPPORT DESK:

Phone: 07753-253872, 07753-253873, 8359050061

Email: cvrussd@gmail.com

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

BACHELOR OF COMMERCE

Duration: 36 Months(3 Years)

Eligibility: 10+2 In Any Discipline

Scheme of Examination

Course Code	Name of the Course	Credit	Total Marks	Theory		Practical Marks		Assignments	
				Max	Min	Max	Min	Max	Min
FIRST SEMESTER									
1BCOM1	Hindi Bhasha aur Sanrachna	2	50	35	12	-	-	15	5
1BCOM2	Fundamentals of Entrepreneurship	2	50	35	12	-	-	15	5
1BCOM3	Principles of Management	3	100	70	23	-	-	30	10
1BCOM4	Financial Accounting	3	100	70	23	-	-	30	10
1BCOM5	Business Mathematics	3	100	70	23	-	-	30	10
1BCOM6P	Micro Economics	3	100	70	23	-	-	30	10
1BCOM6CA	Introduction to computers & Information Technology	3	100	70	23	-	-	30	10
1BCOM6BK	Principle of Banking	3	100	70	23	-	-	30	10
1BCOM6TX	Indian Tax System	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	500	350	126	-	-	150	54
SECOND SEMESTER									
2BCOM1	English Language and Indian Culture	2	50	35	12	-	-	15	5
2BCOM2	Development of Entrepreneur	2	50	35	12	-	-	15	5
2BCOM3	Business Organization & Communication	3	100	70	23	-	-	30	10
2BCOM4	Business Laws	3	100	70	23	-	-	30	10
2BCOM5	Business Statistics	3	100	70	23	-	-	30	10
2BCOM6P	Macro Economics	3	100	70	23	-	-	30	10
2BCOM6CA	Windows & MS Office	3	100	35	12	50	17	15	5
2BCOM6BK	Indian Banking System	3	100	70	23	-	-	30	10
2BCOM6TX	Tax Planning and Management	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	500	350/315	126/113	50	18	150/135	54/48
THIRD SEMESTER									
3BCOM1	Hindi bhasha aur Samvedena	2	50	35	12	-	-	15	5
3BCOM2	Environmental Studies-I	2	50	35	12	-	-	15	5
3BCOM3	Public Finance	3	100	70	23	-	-	30	10
3BCOM4	Cost Accounting	3	100	70	23	-	-	30	10
3BCOM5	Indian Companies Act	3	100	70	23	-	-	30	10
3BCOM6P	Bu. Environment	3	100	70	23	-	-	30	10
3BCOM6CA	OOPS & Programming	3	100	35	12	50	17	15	5

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	in C++								
3BOM6BK	Banking Theory Law & Practices	3	100	70	23	-	-	30	10
3BOM6TX	Indirect Tax – I	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	500	350/315	126/113	50	18	150/135	54/48
FOURTH SEMESTER									
4BCOM1	English Language and Scientific Temper	2	50	35	12	-	-	15	5
4BCOM2	Environmental Study-II	2	50	35	12	-	-	15	5
4BCOM3	Management Accounting	3	100	70	23	-	-	30	10
4BCOM4	Auditing	3	100	70	23	-	-	30	10
4BCOM5	Income Tax Law & Practices	3	100	70	23	-	-	30	10
4BCOM6P	Principles of Marketing	3	100	70	23	-	-	30	10
4BCOM6CA	Database Management Systems (Theory & Practices)	3	100	35	12	50	17	15	5
4BCOM6BK	Banking Theory Regulatory Mechanism	3	100	70	23	-	-	30	10
4BCOM6TX	Indirect Tax – II	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	500	350/315	126/113	50	18	150/135	54/48
FIFTH SEMESTER									
5BCOM1	(Bhasha Kaushal aur Sanchar Sadhan)	2	50	35	12	-	-	15	5
5BCOM2	Basic Computer Information Technology-1	2	100	35	12	50	17	15	5
5BCOM3	Human Resource Management	3	100	70	23	-	-	30	10
5BCOM4	Indirect Tax	3	100	70	23	-	-	30	10
5BCOM5	Financial Management	3	100	70	23	-	-	30	10
5BCOM6P	Banking & insurance law	3	100	70	23	-	-	30	10
5BCOM6CA	Programming with VB.NET	3	100	35	12	50	17	15	5
5BCOM6BK	Technology in Banking	3	100	70	23	-	-	30	10
5BCOM6TX	Income Tax – I	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	550	350/315	126/113	50	18	150/135	54/48

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SIXTH SEMESTER

6BCOM1	English Language and Aspects of Development	2	50	35	12	-	-	15	5
6BCOM2	Computer Information Technology Basics-II	2	100	35	12	50	17	15	5
6BCOM3	PC Accounting System – Tally	3	100	70	23	-	-	30	10
6BCOM4	Corporate Accounting	3	100	70	23	-	-	30	10
6BCOM5	Financial Market & Investment Management	3	100	70	23	-	-	30	10
6BCOM6P	Money & Financial Systems	3	100	70	23	-	-	30	10
6BCOM6CA	Programming with ASP.NET	3	100	35	12	50	17	15	5
6BCOM6BK	Credit & Risk Management in Banking	3	100	70	23	-	-	30	10
6BCOM6TX	Income Tax – II	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	550	350/315	126/113	50	18	150/135	54/48

Evaluation Scheme

33% in each theory, practical, project, dissertation & internal assessment but the total aggregate for passing is 36%.

NOTE : - In Session 2019-20 only Plain, Banking & Computer Applications Specialization streams are offered in the IODE Distance Mode. Specialization in Taxation will be offered in future academic Sessions.

FIRST SEMESTER



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)

Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: B.COM

COURSE CODE: 1BCOM1, CREDIT:-2

COURSE: - Hindi Bhasha aur Sanrachna

THEO. MAX. M: 35 MIN. M: 12

ASSIG. MAX.M: 15 MIN. M: 05

इकाई-1

भारत वंदना (काव्य)
जाग तुझको दूर जाना
स्वतंत्रता पुकारती (काव्य)
हम अनिकेतन (काव्य)
भाषा की महत्ता और उसके विविध रूप
भाषा-कौशल

सूर्यकांत त्रिपाठी 'निराला'
सुश्री महादेवी वर्मा
जयशंकर 'प्रसाद'
बालकृष्ण शर्मा 'नवीन'

इकाई-2

करुणा (निबंध)
समन्वय की प्रक्रिया (निबंध)
बिच्छी बुआ (कहानी)
अनुवाद
हिन्दी की शब्द-संपदा
परिभाषिक शब्दावली

आचार्य रामचन्द्र शुक्ल
रामधारी सिंह 'दिनकर'
डॉ. लक्ष्मण विष्ट 'बटरोही'
परिभाषा प्रकार, महत्व, विशेषताएं

इकाई-3

विलायत पहुंच ही गया (आत्मकथांश)
अफसर (व्यंग्य)
तीर्थयात्रा (कहानी)
मकड़ी का जाला (व्यंग्य)
वाक्य-संरचना: तत्सम, तद्धव देशज विदेशी

महात्मा गांधी
शरद जोषी
डॉ. मिथिलेश कुमार मिश्र
डॉ. रामप्रकाश सक्सेना

इकाई-4

अप्प दीपो भव (वक्तृत्व कला)
भारत का सामाजिक व्यक्तित्व (प्रस्तावना)
पत्र मैसूर के महाराजा को (पत्र-लेखन)
बनी रहेंगी किताबें (आलेख)
पत्र-लेखन: महत्व और उसके विविध रूप
सड़क पर दौड़ते ईहा मृग (निबंध)

स्वामी श्रद्धानंद
जवाहरलाल नेहरू
स्वामी विवेकानंद
डॉ. सुनीता रानी घोष

इकाई-5

योग की शक्ति (डायरी) डॉ. हरिवंशराय बच्चन
कोश के अखाड़े में कोई पहलवान नहीं उतरता (साक्षात्कार) भाषाविद् डॉ. हरदेव बाहरी से प्रो. त्रिभुवननाथ शुक्ल
नीग्रो सैनिक से भेंट (यात्रा-संस्मरण) डॉ. देवेन्द्र सत्यार्थी
यदि बा न होती तो शायद गांधी को गिरिराज किशोर से सत्येन्द्र शर्मा
यह ऊँचाई न मिलती (साक्षात्कार) 5 कथाकार

डॉ. श्यामसुन्दर दुबे

सर-लेखन, भाव-पल्लवन साक्षात्कार और कौशल

REFERENCE BOOK

- भारतीयता के अमर स्वर, मध्य प्रदेश हिन्दी ग्रंथ अकादमी



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 1BCOM2,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE: -FUNDAMENTALS OF ENTREPRENEURSHIP

Unit-I

Entrepreneurship-

Definition, Characteristics and importance, Types and functions of an entrepreneur, merits of a good entrepreneur motivational factors of entrepreneurship.

Unit-II

Motivation to achieve targets and establishment of ideas. Setting targets and facing challenges. Resolving problems and creativity. Sequenced planning and guiding capacity, Development of self confidence.

Communication skills, Capacity to influence, leadership.

Unit-III

Project Report - Evaluation of selected process. Detailed project report - Preparation of main part of project report pointing out necessary and viability.

Selecting the form of Organization: Meaning and characteristics of sole Proprietorship, Partnership and cooperative committees, elements affecting selection of a form of an organization.

Economic management -Role of banks and financial institutions banking, financial plans, working capital-evaluation and management, keeping of accounts.

Unit IV

Production management - Methods of purchase. Management of movable assets/goods. Quality management. Employee management. Packing.

Marketing management Sales and the art of selling. Understanding the market and market policy. Consumer management. Time management.

Unit-V

Role of regulatory institutions - district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation.

Role of development organizations, khadi & village Commission/ Board, State Finance Corporation, scheduled banks, MP Women's Economics Development Corporation.

Self-employment-oriented schemes, Prime Minister's Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self-Employment scheme, Pt. Deendayal Self-employment scheme.

Various grant schemes - Cost -of-Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc

Special incentives for women entrepreneurs, prospects & possibilities.

Schemes of Tribal Finance Development Corporation, schemes of Antyavasai Corporation, schemes of Backward Class and Minorities Finance Development Corporation.

REFERENCE BOOK

- उद्यमिता के मूल आधार, डॉ. प्रवीण कुमार अग्रवाल एवं डॉ. अवनीष कुमार मिश्रा, साहित्य भवन प्रकाशन 2013 संस्करण
- Fundamental Of Enterprentureship, Dr.G.K.Varshney, Sahitya Bhawan Publication 2013 Edition.
- Entrepreneurship Development : Desai, Vasant.
- Entrepreneurship and Environment, Desai, A. N.
- Entrepreneurship Development, Gupta, C. B.
- 6. Entrepreneurship and Small Business Management, Kenneth, P. & Van Voorthin.



Dr. C.V. RAMAN UNIVERSITY

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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM3,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -PRINCIPLES OF MANAGEMENT

Unit-I

Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution by Taylor and Fayol Management by Exceptions and Management by objectives social responsibility of management.

Unit-II

Planning: Concept, Process and Techniques, Decision Making, Concept and Process. Organisation - Concept, Nature, Principles and Significance.

Unit-III

Motivation: Concept-Theory, Monetary and Non Monetary Motivation. Leadership - Concept and Leadership styles, Leadership Theories. Direction and control - Process and Methods.

Unit -IV

Human Resource Management: Meaning, Objectives, Scope and Importance, Functions and Responsibilities of HR Manager.Principles of H.R.M.

Unit-V

Man Power Planning - Recruitment, Selection and Promotion. Training and Development-Methods of Training Program, Job Evaluation concept and Techniques.

REFERENCE BOOK

- व्यवसायिक प्रबंध के सिद्धांत, डॉ. प्रवीण कुमार अग्रवाल एवं डॉ. अवनीष कुमार मिश्रा, साहित्य भवन प्रकाशन 2013 संस्करण
- P.K Agrawal, “Management Process & Organisation Behaviour”, Vrinda Publication
- **Koontz & Weirich:** Essentials of Management (Tata Mcgraw Hill)
- Principles & Practice of management - L.M.Prasad - Sultan chand & Sons, New Delhi
- Principles & Practice of management - Tripathi P.C.- Sultan chand & Sons, New Delhi

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

- Business Management -Dinkar Pagare – Sultan Chand & sons, New Delhi
- Management theory & practice - C B Gupta



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SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM4,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -FINANCIAL ACCOUNTING

Unit- I

Concept of Double Entry System, Preparation of Journal, Sub Division of Journal, Preparation of Ledger, Preparation of Trial Balance.

Unit-II

Final Accounts with Adjustment. Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard-6)

Unit-III

Branch Accounts, Departmental Account.

Unit-IV

Royalty, Insolvency Accounts.

Unit-V

Accounting for Admission of Partners. Accounting for Retirement of Partners and Death of Partners. Dissolution of Partnership Firm (With insolvency).

REFERENCE BOOK

- वित्तीय लेखांकन : अग्रवाल एवं मंगल : यूनिवर्सल पब्लिकेशन 2013 संस्करण
- वित्तीय लेखांकन : एस. एम. शुक्ला ए साहित्य भवन पब्लिकेशन, आगरा।
- S.N. Maheshwari : An Introduction to Accountancy
- Essential of Financial Accounting, Asish K Bhattacharya, Phi Learning Pvt Ltd
- Mukherjee & Hanif : Fundamentals of Accounting
- Antony R.N. and J.S. Accounting Principles Richards Irwin Inc.
- Gupta R.L. and Radhaswamy, M. financial Accounting, Sultan hand and Sons, New Delhi.
- Monga J.R. Ahuja Girish, and Seghal Ashok Financial Accounting Mayor Paper Back Noida,



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SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM5,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -BUSINESS MATHEMATICS

Unit I

Ratio – Gaining, Sacrificing Ratio, Proportion, Percentage, Commission.

Unit II

Simultaneous Equations - Meaning, Characteristic Types and calculations. Preparation of Invoice,Average.

Unit III

Elementary Matrices - Definition and Calculations, Types of Matrices.

Unit IV

Logarithms and anti Logarithms - Principles and calculations, Introduction of Calculus, Methods of Differentiation, Partial Derivative.

Unit V

Simple and compound Interest, Profit and Loss. Linear Programming - Introduction.

REFERENCE BOOK

- Business Mathematics By P.A.Navaneetham, Jai Publications, Trichy
- Dr. S. M. Shukla, "Business Mathematics" Sahitya Bhawan Publication



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SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM6P, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -MICRO ECONOMICS

Unit-1 Micro Economics- Definition, meaning , inductive and deductive method. Unit-2

Economic Laws ,Basic problems of Indian economy.

Unit-3 Elasticity of Demand- concept, definition , importance , types and measurement of elasticity of demand.

Unit -4 Factors of production - Land, Labour , Capital, organization and Enterprises, Division and efficiency of labour.

Unit-5 Laws of variable proportions Economic External Economies and diseconomies. Theories of population.

REFERENCE BOOK

- व्यक्ति अर्थशास्त्र, डॉ पंत , जैन एवं अग्रवाल, साहित्य भवन प्रकाशन 2013 संस्करण
- Micro Economics, Dr. S C Jain, Kailash Pustak Sadan
- Varshney & Maheshwari : Managerial Economics
- Mote, Paul & Gupta : Managerial Economics
- Ferguson & Gould : Microeconomics



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SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM6CA, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -INTRODUCTION TO COMPUTERS & INFORMATION TECHNOLOGY

Know the Computer -, Introduction, What does computer stand for?, Strengths of computers, Limitations of computers, Fundamental uses of computers, Development of computers, Types of Computers, Generations of Computers

Personal Computer - Introduction, Personal computer, Uses of personal computers, Components of personal computers, Evolution of PCs, Developments of processors, Architecture of Pentium IV, Configuration of PC

Input Devices - Introduction, Input Device, Typing Input Devices, Pointing Input Devices, Scanning Input Devices, Audio Visual Input Devices

Output Devices - Introduction, Output Devices, Soft Copy Vs Hard Copy Output, Monitor, Printers, Plotter , Electrostatic Technique, Special Purpose Output Equipments

Central Processing Unit - Introduction, What is Central Processing Unit, Arithmetic And Logic Unit, Control Unit, Registers, Instruction set, Processor Speed

Storage Devices - Introduction, Storage and its needs, Brain Vs Memory, Storage Evaluation Units, Data Access Methods, Primary Storage, Secondary Storage, Hard Disk Operations, Floppy Disk Drives, Winchester Disk, Optical Disk, VCD, CD-R, CD-RW, DVD, Zip Drive, Flash Drives, Blue Ray Disk, Memory Card, Driving Naming Conventions In a PC

Basics of Software- Introduction, What Does Software Stand For ?, Needs of software, Types of software, Open Source Software, Integrated Development Environment

Operating System - Introduction, Operating System, Why an Operating System, Functions of Operating System, The Booting Process, Types of Reboot, Booting From Different Operating System, Types of Operating System, Some Prominent Operating Systems

Disk Operating System - Introduction, What is DOS?, Functions of DOS, Versions of DOS, DOS Commands , Important Internal Commands of DOS, Important External Commands of dos, Executable Vs Non-Executable Files In Dos

Programming Languages , Introduction, Data, information And Knowledge, Characteristics of Information, Comparison between human language and , Computer Language, What is a program?, What is a Programming language?, Programming development cycle, Algorithm, Program Flowcharts, Pseudo code, Programming approaches, Programming Paradigms, Types of Programming Language, Third Generation Language, Fourth Generation Language

Computer Virus - Introduction, Virus, History, Mechanism of virus, How A Virus Spreads , How is virus named, A few Prominent Viruses, Types of Computer Virus, Related Concepts :, Anti Virus Programs, Norton Anti - Virus (NAV), Execution of Norton Anti-Virus

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Communication and IT - Introduction, Computer Network, Communication Process, Communication Types, Transmission Media, Wireless Media, Communication Channels/Media, Modem, Characteristics of a Modem, Types of Modem

Networks - Introduction, Internet Vs Intranet, Types of Network, Topology, Types of Connectivity, Network Devices

Internet - Introduction, What is Internet actually ?, Growth of Internet, Owner of the Internet, Internet Service Provider, Anatomy of Internet, ARPANET and Internet history of the World Wide Web, Services Available on Internet (Internet Tools), Basic internet terminologies, net etiquette, Application of internet

Management Information System - Introduction, Information System, Management Information System (MIS), Fields of Information System, Elements Of MIS, Objectives Of MIS, Characteristics of MIS, Impact Of MIS, Designing An MIS, Placement Of MIS, Views Of MIS, Pitfalls In Designing an MIS, Advantages of MIS, Disadvantages of MIS

Applications of Computers and Information Technology - Introduction, Business And Computer, E-Mail, E-Commerce, Project management, Computers in Personnel Administration, Accounting, Computers in Cost and Budget Control, Marketing, Manufacturing, Materials management, Banking, Insurance And Stock broking, Purchasing, Computers in warehousing

REFERENCE BOOK

- Computers in Business Applications - R.Parameswaran
- Frontiers of E-Commerce - Andrew Winston & Ravi Kalakota, Addison Wesley.
- Computer Networks - R.S.Tenenbaum, TMG.
- Internet – The Complete Reference - Harley Hahn
- Introduction to computers - Alexis Leon & Mathew Leon.
- Information Technology for Management - C. Lucas.



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SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM6BK , CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: - PRINCIPLES OF BANKING

Unit I

Bank :- Concept functions, Types and importance Between cash credit and overdraft.

Money:- Definition, Functions and Importance of money classification of money, Qualities of good money material

Role of Financial in an Economy :- Meaning of finance main features of finance , kinds

Unit II

Commercial Banks :- Functions of Commercial Banks, Types organization of commercial Banks Characteristics of good Banking system; Nationalisation and social control of Banks of India.

Balance Sheet of a Bank :- Format of Balance Sheet Advantages of Balance Sheet of a Bank.

Credit Creation and Credit Control :- Meaning of credit, Two Method of credit creation significance, limitations, Credit Regulation, Aims of Creation.

Unit III

Research Bank of India :- Establishment and Aims of R.B.I. Nationalisation of R.B.I. Organization, Administration Departments of R.B.I. , Functions role of R.B.I. in the Development of Indian Economy, Achievements failures. State Bank of India.

Unit IV

Regional Rural Banks:- Origin, Objectives Difference Between rural Banks and scheduled commercial Banks Progress of R.R.B., performance of RRBS.

Co-operative Banks in India:- Difference Between Urban and Rural societies.

Unit V

Reform of The Financial System in India:- Cash research ratio, Political and Administrative Interference, Increasing Expedition of Banks, Reformed of the Public Sector financial institutions weakness of development finance institutions, Non Banking Financial intermediaries, Regulation of the Capital market.

Unregulated Credit Market In India:- Major Types, Difference Between Money lenders and Indigenous Banks, Role of money-lenders in rural credit system, organization of money lenders, Importance of Indigenous banker.

REFERENCE BOOK:-

- Money and financial system, Dr. J. P. Mishra, Sahitya Bhawan Publication
- Money and Financial System , Dr. Sanjay Kumar Tiwari, Sahitya Bhawan publication Agr
- Principles of Banking-Moorad Choudhry



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SEMESTER- First Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 1BCOM6TX, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: - Indian Tax System

Unit –I

1. Meaning of Tax – Central and State Powers of taxation.
2. Distribution of revenues between Central and States.
3. Direct and indirect taxes
4. Direct Taxes of the Central Government – income tax, wealth tax. Gift tax interest Tax Act, 1974 with effect from 1.4.93; Expenditure Tax Act, 1987.

Unit-II

Indirect taxes of Central Government- Central Excise, Customs duty, Central Sales Tax. Taxes of the State Governments-taxes on sales and purchase of goods ; tax on land and building octroi duty ; tax on profession , trade and business ; toll tax ; tax on motor vehicle , transportation ; tax on advertisement ;/tax on luxuries, entertainment and amusements ; tax on betting and gambling ; tax on electricity ; tax on animal ; stamp duty ; agricultural income – tax ; and land revenue.

Unit- III

State sales tax – Procedure & Practice

1. Salient features of State Sale Tax Act and rules made there under.
2. Important terms and definition.
3. Incidental and levy of tax – when, what and how the tax is paid.

Unit-IV

Registration Of dealers – Compulsory registration ; procedure for registration ; application for obtaining registration under the prescribed form and the requisite fee and security / surety for the purpose of registration and certificate of registration – amendment cancelling and obtaining duplicate registration certificate and procedure thereof.

Unit- V

Rates of Tax

Concessional rates – when availed.

Use of various kind of forms for availing concessional rate under the respective State. Sales Tax procedure for applying for such concessional form issue and receipt of such declaration form and maintenance of records there to. Return and procedure for recovery and refund of tax. Deposit of sales tax and filling and filling of Challan in the prescribed form. Filing of return in the prescribed form and procedure for claiming refund of tax.

Reference book :-

- Indian Tax System ,Dr. H.C.Mehrotara & Dr. S.P.Goyal Sahitya Bhawan publication Agra,.

SECOND SEMESTER



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SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 2BCOM1,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE: -ENGLISH LANGUAGE AND INDIAN CULTURE

UNIT – I

1. Amalkanti : Nirendranath Chakrabarti
2. Sita : Toru Dutt
3. Tryst with Destiny : Jawaharlala Nehru
4. Delhi in 1857 : Mirza Ghalib
5. Preface to the Mahabharata : C., Rajagopalachari
6. Where the Mind is Without Fear : Rabindranath Tagore
7. A Song of Kabir : Translated by Tagore
8. Satyagraha : M.K. Gandhi
9. Toasted English : R.K. Narayan
10. The Portrait of a Lady : Khushwant Singh
11. Discovering Babasaheb : Ashok Mahadevan

Unit – II Comprehension

Unit – III Composition and Paragraph Writing (Based on expansion of an idea).

Unit – IV Basic Language Skills : Vocabulary – Synonyms, Antonyms, Word Formation, Prefixes and Suffixes, Words likely to be confused and Misused, Words similar in Meaning or Form, Distinction between Similar Expressions, Speech Skills.

Unit – V Basic Language Skills : Grammar and usage – The Tense Forms, Propositions, Determiners and Countable/Uncountable Nouns, Verb, Articles, Adverbs.

REFERENCE BOOK

- **ENGLISH LANGUAGE AND INDIAN CULTURE, Madhya Pradesh hindi granth acadmi**



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SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 2BCOM2,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE: -DEVELOPMENT OF ENTREPRENEUR

Unit - I Entrepreneurship – Meaning, Concept, Characteristics of entrepreneur.

Unit – II Types of entrepreneurship, importance and views of various thinkers (Scholars).

- Formation of goals, How to achieve goals.
- Problems in achieving targets and solution.
- Self motivation, elements of self motivation and development.

- Views of various scholars, evaluation, solutions.

Leadership capacity : Its development and results.

Unit – III Projects and various organizations (Govt., non-Govt), Govt. Projects, Non-Govt.projects.

Contribution of Banks, their limitations, scope.

Unit – IV Functions, qualities, management of a good entrepreneur. Qualities of the entrepreneur (Modern and traditional). Management skills of the entrepreneur.

Motive factors of the entrepreneur.

Unit – V Problems and Scope of the Entrepreneur:

- Problem of Capital
- Problem of Power
- Problem of registration
- Administrative problems
- Problems of Ownership.

REFERENCE BOOK

- Dr Praveen Agrawal & Dr Avinash Agrawal,"Fundamental Of Entrepreneurship" Sahitya Bhawan Publication
- Dr. G K Varshney,"Fundamental Of Entrepreneurship" Sahitya Bhawan Publication



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SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 2BCOM3,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -BUSINESS ORGANIZATION & COMMUNICATION

Unit I

Business Organisation: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Social Responsibilities of Business. Promotion of Business : Meaning , Functions, Stages of Promotion, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.

Unit II

Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits, Demerits and Types of Companies Cooperative Organisation - Need, Meaning, Significance and its Merits - Demerits. Public Enterprises – Concept, Meaning, Characteristic, Objectives and Significance. Business - Size and Location, Plant layout and Business Combination.

Unit III

Introduction – Definition, Nature, Objects, Importance of Communication to Managers, Elements of Communication, Feedback. Dimension and Directions of Communication, Means of Communication – Verbal Communication, SWOT Analysis.

Unit IV

Non-Verbal Communication, Body Language, Paralanguage, Sign Language, Visual and Audio Communication, Channel of Communication, Barriers in Communication. Written Business Communication – Concept, Advantages, Disadvantages, Importance, Need of Business Letter and Kinds of Business Letter, Essentials of an Effective Business Letter.

Unit V

Modern Forms of Communication – Fax, E-mail, Video Conferencing, International Communication for Global Business.

REFERENCE BOOK

- व्यावसायिक संचार , डॉ पी.के. अग्रवाल एवं डॉ. अविनाष कुमार मिश्रा साहित्य भवन प्रकाशन 2013 संस्करण
- Effective Business Communication - Pattan Shetty C.S. & Ramas M.S.
- N Gupta & P Mahajan, "Business Communication" Sahitya Bhawan Publication
- Rajendra Pal & J S Korlahali, "Essential Of Business Communication" Sultan Chand & Sons
- A Complete Book of Business Letters - Rakesh K Vernia
- Essentials of Business Communication - Rajendra pal & JS Korlahalli



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SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 2BCOM4, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -BUSINESS LAWS

Unit I

Contract Act 1872 -Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.

Unit II

Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts - Bailment, Pledge, Agency.

Unit III

Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance, Partnership Deed. Negotiable Instrument Act, 1881- Definitions, Features, Promissory Note, Bill of Exchange and Cheque Holder and Holder in Due

Course Under the Negotiable Instrument Act, 1881- Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

Unit IV

The Consumer Protection Act 1986 – Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.

Unit V

Foreign Exchange Management Act 2000 (FEMA) – Objective and Main Provisions, Monopolistic and Respective Trade Practices Act – Objectives and Main Provisions.

REFERENCE BOOK

- व्यावसायिक नियमन रूपरेखा, डॉ शुक्ल एवं सहाय, साहित्य भवन प्रकाशन 2013 संस्करण
- Business Regulatory Framework, Dr. G.K. Varshney Sahitya Bhawan Publication 2013 Edition..
- Dr. O P Gupta,” Business Regulatory Framework” SBPD Publishing House
- Dr. G K Varshney,”Business Regulatory Framework” Sahitya Bhawan Publication
- Chawla, Garg, And Sareen : Mercantile Law 7th Ed. Kalyani.

- Kuchal M.C, Business Law; Vikas Publishing House, New Delhi.
- Kappor N.D, Business Law, Sultan Chand & Sons, New Delhi.
- Chandra P.R, Business Law: Galgotia , New Delhi.



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SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 2BCOM5,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -BUSINESS STATISTICS

Unit-1

Meaning, Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

Unit-2

Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean

Unit-3

Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.

Unit - 4

Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

Unit - 5

Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data.

REFERENCE BOOK

- व्यावसायिक सांख्यिकी , डॉ शुक्ल एवं सहाय, साहित्य भवन प्रकाशन 2013 संस्करण
- Dr. Suresh Kataria & R L Kataria, “Business Statistics”, Kailash Pustak Sadan
- Shukla & Sahay,” Vyavsayik Sankhikya Business Statistics Theory And Practices,Sahitya Bhawan
- Levin & Rubin: Statistics For Management, Prentice Hall India.
- Pillai R.S. N. and Bhagavathi V (2001) Statistics Theory and Practice, S. Chand & Co. Ltd., New Delhi
- S.P. Gupta (2001) statistical methods, sultan chand & sons, New Delhi



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SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 2BCOM6P, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -MACRO ECONOMICS

Unit -1

Macro economics- concept Nature, importance, limitations, difference between micro and macro economics.

Unit-2

National Income - meaning, Definition, Concept of National Income, Methods for measuring national income , Problem of calculating national income in India.

Unit-3

Theories of Wages , Interest and and employment .

Unit-4

Monitory Theories - supply and demand of theory of money, Price theory of money , liquidity of theory Money.

Unit-5

Banking and credit Management - commercial banking and credit control ,central banking system, inflation and deflation of money.

REFERENCE BOOK

- समष्टि अर्थशास्त्र , डॉ पंत , जैन एवं अग्रवाल साहित्य भवन प्रकाशन 2013 संस्करण
- . Dornbusch & Fisher: Macroeconomics.
- Branson: Macroeconomic Theory.
- Shapiro: Macroeconomics Analysis.
- Dwivedi: Macroeconomics.
- Ackley: Macroeconomic Theory and Policy.



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SEMESTER- Second Semester

PROGRAMME: B.COM

Course Code: 2BCOM6CA,CREDIT:-3

COURSE: -WINDOWS & MS OFFICE

Max.M:50Min.M:17

Theo. Max. M: 35 Min. M: 12

Assig. Max.M: 15 Min. M: 5

Practical

Know the Windows XP , Introduction, What is Windows XP ?, Evolution of Windows Operating System, Features of Windows XP, What's New in Windows XP, Windows and Its Elements.

Accessories And Other Tools , Introduction, The Calculator , Using THE Calculator, The Character Map, Using Outlook Express, The Address Book, The Paint, The Notepad, The WordPad, The NetMeeting, The Internet Explorer, The Windows Media Player, The MS-DOS , The Control Panel , The Windows Picture and Fax Viewer, The HyperTerminal, The Windows Messenger, Using Windows Movie Maker.

Managing Files and Folders , Introduction, Viewing files and folders, Arranging files and folders, Creating a new folder, Creating a file using short-cut.

Customizing Your Computer , Introduction, customizing Your Desktop, Changing the Start menu style, Setting a screen saver, Reversing your mouse buttons, Changing the appearance of your mouse pointer, Adding a new font to your computer, Logging off from the computer, Adding or Removing Programs, Hiding and displaying quick launch bar.

Microsoft Office XP Suite With Other Office Suites , Introduction, Different office suites, Microsoft Office XP Suite, What's Special About Office XP, Voice Dictation and Voice Commands, Smart Tags , The Office Task Panes , The Ask a Question Box, Document Recovery, Product Activation.

Common Elements Of The Suite , Introduction, Different Integrated Items in Office Suite, Menu Bars and Toolbars, Shared Tools, ObjectS, Linking, Embedding, Office Assistant and Online Help.

Office Task Panes , Introduction, The Task Pane, Displaying And Hiding a Task Pane, Types of Taskpane, Additional Task Panes, Insert ClipArt Task Pane, Styles and Formatting Task Pane, Mail Merge Task Pane, Exercise.

Word Processing and MS-Word , Introduction, Features of Word Processor, MS -WORD—a powerful word processor, Starting MS-Word, Chief Elements Of MS-Word Window, Displaying and Hiding the Toolbar, File operations in MS-WORD, Using Help Online, Customizing Office Assistant.

Text Formatting , Introduction, Typing the text, Selecting Text with a mouse, Deleting Text, Restoring the deleted text, Typing over the existing text, Undoing/Cancelling the last action, Redoing/Repeating the last action, Formatting font, Advanced text formatting, Customizing Spelling Check, Using the thesaurus.

Document Formatting , Itroduction , Using page border, Bullets and numbering, Setting and removing tab stops, Making word count, Using Autotext, Using autocorrect, Headers and Footers, Setting up columns in the document, Removing columns from the document, Inserting page numbering, Formatting the page numbering, manual and automatic page breaks, Setting margins, Inserting date and time, Using Goto, Cursor movement with key-board.

Tables And Graphics , Introduction, creating tables, calculating numeric data in a table , Deleting columns and

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rows, Formatting a table, Aligning text in the table, Formatting text in the table, Applying borders and shadings, Add a border to a table, Automatically format a table , Using Drawing, Creating a Shape, Using Word Art, Using AutoShapes, Insert a clip from the Clip Organizer, Inserting a text box, What is Drawing Canvas?, Using AutoShapes.

Mail Merge, Views, Template and Wizard , Introduction, Mail merge , Views, Overview of templates, Creating a document template, Create a Web page based on a template, Modify a document template, Ruler, Zoom, Protecting Your Document, Inserting A File Into Another , overview of wizard , Inserting Hyperlinks to a Web Page or a Word Document , EXERCISE.

Spreadsheet and MS-Excel , Introduction , Starting MS-Excel , Spreadsheet and its Elements , Application Window , Document Window, Cell , Standard Toolbar, Formatting Toolbar, Workbook , Worksheet, Handling Files.

Worksheet Formatting , Introduction, Entering Text Data, Entering Formula , Editing the Cell Content, Formatting the Cell , Formatting Font, Setting Border Around Cell, Highlighting gridlines, Using Format Painter, Finding and Replacing the Text, Using Spelling and Grammar.

Function and Operator , Introduction, Entering Functions , Editing Functions, Using Mathematical Functions, Using Statistical Functions, Using Date & Time Functions, Changing the default date format , Text Function, Logical Functions, Financial Function, Operators, AutoSum, Function Wizard.

Chart and Web Object , Introduction, Types of Charts, Creating a Quick Chart Sheet , Parts of a Chart, Types of Charts, Creating A Chart using wizard, Using Pivot Table , Object Linking and Embedding (OLE), Linking Cells, Linking Formula, Hyper Links, Previewing charts, printing charts, Exercise.

Presentation Package And MS-PowerPoint , Introduction, Chief Elements of Presentation, Starting Powerpoint, Creating A Presentation, Creating A Presentation with Auto Content Wizard, Create a presentation using a design template, Creating a blank presentation, Powerpoint window and its Elements, Using Help Online, Customizing Office Assistant .

, **Text Formatting in Slides** , Introduction , Adding text to slides, Editing text on a slide, Using Format Painter, Setting Paragraph Indents, Line Spacing in a Paragraph, Setting and Removing Tab Stops , Checking Spelling of the text , Finding and replacing the text, Moving slides.

Table, Chart and other Drawing Objects, Introduction, Creating a table, Creating an embedded Word table, Adding Columns and Rows, Deleting Columns and Rows, Changing Table Borders, Using AutoShapes, Chart, Inserting a clip to your slide, Using Word Art, Inserting A Word Art, Working With Drawing Toolbar, Creating A Shape.

, **Slides, Views, Notes, Handouts** , Introduction, PowerPoint Views, Notes Pages, Using Handouts, Inserting Header and Footer in the, Slide , Transition , Custom Show, Assigning Custom Animation , Adding a motion path, Animating a chart, Publish a presentation or HTML file , to the Web, Preview a presentation as a Web page, Showing Slides , Printing Slides .

Outlook Express , introduction, WHAT IS outlook express?, Features of Outlook Express, starting outlook express, Concepts of CC and BCC, Email address, Reading a received message , composing message, Replying And Forwarding Messages, attaching files, Creating signature in outlook express, Formatting message text, What is mime?, applying stationery, Inserting a hyperlink or HTML page into a message, Flagging an e-mail or news message, Importing messages from other e-mail programs, What are newsgroups?, Adding a newsgroup account, Switching between e-mail and news reading, Identities (Multiple Users on A Single Computer), Adding a new identity, Managing contacts with outlook, creating addresses, Importing an address book from another program, Using keyboard shortcuts in Outlook Express.

REFERENCE BOOK-

- ILLUMINATING MS-OFFICE XP-A.MANSOOR
- MS-OFFICE XP FOR EVERY ONE-SANJAY SAXENA



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 2BCOM6BK, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: - INDIAN BANKING SYSTEM

Unit-I

Development Banking; Financial Institutions- IDBI, NABARD, SIDBI, IFCI

Unit-II

Role of Central Bank, Policy Framework for RBI, RBI and Monetary Policy, Regulation and Supervision of Banking system, Review of the Banking system, Review of RBI balance sheet, Current Developments and Reports of RBI, Maintenance of CRR, SLR, Interest Rate Policy.

Unit-III

Commercial Banking: Banker Customer Relationship, Management of Deposit Business & Credit Business, Fee Based services, Liquidity Vs. Profitability,

Unit-IV

Credit Assessment, Principles of Bank Lending: Types & Methods of Charging, Secured & Unsecured Advances,

Unit-V

Overview and regulation of Co-Operative banking, Regional Banks, Rural Banks and Co-Operative banking societies,

REFERENCE BOOK :-

- Indian Banking System, Dr. S K Singh & Dr. J P Mishra, Sahitya Bhawan Publication
- भारतीय बैंकिंग प्रणाली, डॉ एस. के. सिंह एवं डॉ जे. पी. मिश्रा , साहित्य भवन प्रकाशन



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 2BCOM6TX, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: - Tax planning and management

Unit-1

Concepts of tax planning, Tax evasion, Tax avoidance, Tax management, features of tax planning, Need for tax planning, precautions in tax planning, limitations of tax planning, difference between tax planning and tax evasion, tax avoidance, tax management.

Unit-2

Tax planning in relation to residential status and non residents. , Tax planning in relation to employee remuneration: tax planning for employer & Tax planning for employee.

Unit-3

Tax planning in relation to income from house property, Tax planning in relation to income from Business & profession.

Unit -4

Tax planning in relations to income from capital gains. Tax planning in relation to partnership firms Body of individuals or associations of persons Tax planning in relation to individuals and H.U.Fs.

Unit -5

Tax planning in relations to income from other sources. Tax planning in relation to setting up to a new Business: Nature and size of Business, location of Business.

Reference Book :-

- Corporate Tax Planning & Management- Dr. H.C.Mehorta and Dr. S.P. Goyal
- Direct Taxes & Practice – Dr. V.K.Singhania Taxman's publications.
- Direct Taxes Law & practice – Dr. H.C.Mehrotara & Dr. S.P.Goyal Sahitya Bhawan publication Agra.

THIRD SEMESTER



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Third Semester

PROGRAMME: B.COM

COURSE CODE: 3BCOM1,CREDIT:-2

COURSE: -HINDI BHASHA AUR SAMVEDENA

THEO. MAX. M: 35 MIN. M: 12

ASSIG. MAX.M: 15 MIN. M: 05

इकाई .एक

1. आचरण की सभ्यता : सरदार पूर्ण सिंह
2. जवानी (काव्य) : श्री माखनलाल चतुर्वेदी
3. विज्ञान : परिभाषा, शाखाएँ, संक्षिप्त इतिहास
4. सपनों की उड़ान : ए. पी.जे अब्दुल कलाम
5. प्रमुख वैज्ञानिक आविष्कार और हमारा जीवन
6. त्रुटि संशोधन

इकाई .दो

1. शिरीष के फूल-निबंध : आचार्य हजारी प्रसाद द्विवेदी
2. विकास का भारतीय मॉडलर: धर्मपाल
3. निबंध लेखन की कला
4. संधि.समास : संरचना और प्रकार
5. निराला : संस्मरण - महादेवी वर्मा

इकाई .तीन

1. मांडव (यात्रा वृत्तांत): पं. रामनारायण उपाध्याय
2. हिन्दी भाषा का मानकीकरण
3. भारतीय कृषि
4. जीवन : उद्भव और विकास
5. जनजातीय जीवन
6. उसने कहा था (कहानी) : श्री चन्द्रधर शर्मा गुलेरी

इकाई .चार

1. महाजनी सभ्यता (निबंध) : प्रेमचन्द
2. मुहावरे और लोकोक्तियाँ
3. सौर मण्डल
4. ब्रह्माण्ड और जीवन

5. शिकागो (व्याख्या) : स्वामी विवेकानंद

6. संक्षिप्तियां

इकाई .पांच

1. मध्यप्रदेश एवं छत्तीसगढ़ के पर्यटन स्थल
2. फिल्टर तो चाहिए ही. डॉ. देवेन्द्र दीपक
3. भारतीय वनस्पतियाँ और जीव
4. भोलाराम का जीवन (व्यंग्य) हरिशंकर परसाई
5. टाँगन का पंछी : विद्यानिवास मिश्र

REFERENCE BOOK

- हिन्दी भाषा एव संवेदना , मध्य प्रदेश हिन्दी ग्रंथ अकादमी



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 3BCOM2,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE: -ENVIRONMENTAL STUDIES-I

UNIT – I Study of Environmental and ecology :

- (a) Definition and Importance.
- (b) Environmental Pollution and problems.
- (c) Public participation and Public awareness.

UNIT – II Environmental Pollution :

- (a) Air, water, noise, heat and nuclear pollution.
- (b) Causes, effect and prevention of pollution.
- (c) Disaster management – Flood, Earthquake, cyclones and landslides.

UNIT – III Environment and social problems :

- (a) Development – non-sustainable to Sustainable.
- (b) Energy problems of cities.
- (c) Water preservation – rain-water collection.

UNIT – IV Role of mankind in conserving natural resources :

- (a) Food resources – World food problem.
- (b) Energy resources – increasing demand for energy.
- (c) Land resources – Land as resources.

UNIT – V Environment conservation laws :

- (a) Conservation laws for air and water pollution.
- (b) Wildlife conservation laws.
- (c) Role of information technology in protecting environment & health.

REFERENCE BOOK

- N K UBEROI, “ENVIRONMENTAL MANAGEMENT” EXCEL BOOKS
- PARAYAVARAN ADHYAN, SHASHI SHUKLA & N K TIWARI, RAM PRASAD & SONS



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 3BCOM3,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: -PUBLIC FINANCE

Unit-I

Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.

Unit-II

Sources of Revenue: Taxes, Loans, Grants and Aid - Meaning and types, Canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable capacity. Impact of Taxation & Tax evasion characteristics of Indian Tax System, Defects & steps of reform.

Unit-III

Principle of public expenditure, Principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.

Unit-IV

Public finance in India: Sources of revenue of central and state govt., Concept and types of budget, Fiscal Deficit, Deficit financing and Deficit Budget. Financial relation between central and state.

Unit-V

Constitution and function of finance commission, Recommendation of latest finance commission, Latest budget of central and M.P. Govt., Financial relations between Central & State Government, Main heads of Revenue & Expenditure of central & state government.

REFERENCE BOOK

- Public Finance, Jain, Sahitya Bhawan Publication
- Money and Financial System, Dr. Jain & Dr. Dr. Verma, Sahitya Bhawan Publication



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 3BCOM4,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: COST ACCOUNTING

Unit-I

Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.

Unit-II

Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

Unit-III

Contract and Job costing, Operating costing.

Unit-IV

Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts

Unit-V

Marginal Costing- Profit - Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis. Cost Audit - Meaning, Importance and Techniques of Cost Audit, Cost, Audit Programme.

REFERENCE BOOK

- लागत लेखांकन प्रो. एम.एल. अग्रवाल एवं डॉ. के. एल. गुप्ता, साहित्य भवन प्रकाशन 2013संस्करण।
- S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
- Cost accounting,prof. m l agrawal & DR. K L GUPTA
- R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
- S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
- V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
- M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 3BCOM5, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: INDIAN COMPANIES ACT

Unit-I

Company-Definition, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement of Business.

Unit-II

Detailed study of Memorandum of Association, Articles of Association and Prospectus.

Unit-III

Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company. Debentures - Meaning and Types, Borrowing power, Mortgages and Charges.

Unit-IV

Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company- Meetings : Types, Quorum, Voting, Resolution and Minutes.

Unit-V

Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding - up of companies - Types and Methods.

REFERENCE BOOK

- कंपनी अधिनियम, डॉ. एस. एम. शुक्ल एवं डॉ एस. के, सिंह साहित्य भवन प्रकाशन 2013 संस्करण।
- Company Law , Dr. Shukla & Mahajan , Sahitya Bhawan Publication 2013 Edition
- 3 . Chawla, Garg, and Sareen : Mercantile Law 7th Ed. Kalyani.



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 3BCOM6P, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: BUSSINESS ENVIRONMENT

UNIT – I

Indian business Environment: concept Components and importance.
Economic Trends overview : Income Saving and Investment, Industry, Trade and balance of payments, Money , Finance, Prices.

UNIT – II

Problem of growth, Unemployment poverty Regional imbalance, 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, Collaboration in the recent changes.

UNIT – IV

The Current five year plan: Major policies Resource allocation.

UNIT- V

International Environment : International trading environment (Overview) : Trends in world trade and the problem of developing countries, Foreign trade and economic growth International economic groupings, International economics institution – GATT, WTO, UNCTAD, World Bank, IMF, GSP, GSTP, Counter Trade.

REFERENCE BOOK

- व्यावसायिक पर्यावरण , डॉ. एस .के सिंह, साहित्य भवन प्रकाशन 2013 संस्करण ।
- Business Environment, Dr. P.C. Jain & Dr. S.S. Verma, Sahitya Bhawan Publication 2013 Edition
- Business Environment, Vivek Mittal, Excel Book
- Sundaram & Black : The International Business Environment Prentice Hall, New Delhi.
- Agrawal A. N. India Economy : Vikas Publishing House, Delhi.
- Dr.S.K.Singh: Business Environment; Sahitya Bhawan publication

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

- Dr.V.C.Sinha Dr.Pushpa Sinha : Business Environment; Sahitya Bhawan Publication



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 3BCOM6CA, CREDIT:-3

ASSIG. MAX.M: 15 MIN. M: 5

COURSE: - OOPS & PROGRAMMING IN C++

PRACTICAL MAX.M:50MIN.M:17

Overview of C++ - Overview of C++, Software crisis, Object oriented programming paradigm, Basic concepts of OOP, Advantages/Benefits of OOP, Usage/applications of OOP

C++ Environment, Program development environment, The language and the C++ language standards, Introduction to various C++ compilers, The C++ standard library, Prototype of main() function, i/o operator, manipulator, comments, data types

Creating and Compiling C++ Programs - TURBO C++ IDE, Creating, compiling and running a C++ program using ide and through command line, Elements of C++ Language, Structure of a C++ program, C++ tokens, Type conversion in expressions

Decision Making and Branching - Introduction, Sequential statements, Mathematical Functions, Branching statements, looping Statements, Nested loops, Programming examples

Arrays and Functions- Arrays, The meaning of an array, Single-dimensional arrays, Two-dimensional arrays (Multi -dimensional arrays), User Defined Functions, Elements of user-defined functions, Return values and their types, Function calls, Categories of functions, Passing parameters to functions, Recursion, Command Line Arguments, Storage Class Specifiers

Classes and Objects - Classes, Structures and classes, Unions and classes, Friend function, Friend classes, Inline function, Scope resolution operator, Static class members, Static data members, Static member functions, Passing object to functions, Returning objects, Object assignment

Array, Pointers, References and the Dynamic Allocation Operators - Array of objects, Pointer to object, Type checking in C++, The this pointer, Pointer to Derived Types, Pointer to class members, References, C++'s Dynamic Allocation Operators

Constructors and Destructors - Introduction, Constructors, Default Constructor, Parameterized constructors, Copy Constructors, Multiple Constructors in a class, Constructors with default arguments, Default Arguments, Special Characteristics of Constructor functions, Destructors

Function and Operator Overloading - Function overloading, Overloading Constructor Function, Finding the address of an overloaded function, Operator Overloading, Creating a Member Operator Function, Creating Prefix and Postfix forms of the increment (++) and decrement (--) operators (Overloading Unary Operator), Overloading the Shorthand Operators (i.e. +=, == etc), Operator Overloading Restriction (Rules), Operator Overloading using friend function, Overloading new and delete operator, Overloading some special operators, Overloading [] (Subscripting) operator, Overloading() (Function Call) operator, Overloading Binary Arithmetic operators, Concatenating String, Overloading Comma (,) operator, Overloading the I/O operators

Inheritance - Introduction to inheritance, Features or Advantages of Inheritance, Type of Inheritance :, Base Classes and Derived Classes, Base Class Access Control, Protected Members, Protected Base class Inheritance,

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

Inheriting Multiple Base Classes, Constructors, Destructors and Inheritance, Passing Parameters to Base Class Constructors, Granting Access, Virtual Base Classes

Polymorphism - Polymorphism, Types of Polymorphism, Virtual Functions and Polymorphism,

The C++ I/O System Basics - The C++ I/O System basics, C++ predefined streams, Formatting using the ios members, Clearing Format Flags, An Overloaded form of setf(), Examining the Formatted Flags, Using width(), Using precision(), Using fill(), Using Manipulators to format I/O, Creating your own Manipulators,

REFERENCE BOOK

- E. Balagurusamy, “Object Oriented Programming with C++ ”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.
- D.Ravichandran, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.



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SEMESTER- Third Semester

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 3BCOM6BK,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: BANKING THEORY LAW & PRACTICES

UNIT--I

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

UNIT--II

Commercial Banks – Functions – Accepting Deposits – Lending of Funds,

E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

UNIT--III

Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman,

UNIT-IV

Principles of Lending – Types of Borrowings – Precautions to be taken by a banker,

UNIT-V

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker.

Reference Book :-

- भारतीय बैंकिंग प्रणाली, डॉ एस, के , सिंह , एवं डॉ जे. पी. मिश्रा साहित्य भवन प्रकाशन
- Shekhar and Shekhar: Banking theory and practice; Vikas Publication house , New Delhi.
- Basu A.K. Fundamentals of Banking – Theory and Practice: a Mukherjee and Co. Calcutta.
- Sayers R.S. Modern Banking: Oxford University Press.
- Panandikar S.G. and Mithani D.M. Banking in India Orient Longman.
- Tannan ML Banking – Law and Practice in India: India Law house New Delhi.
- Khubchandani B.S., Practice and Law of banking: Macmillan New Delhi.



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SEMESTER- Third Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 3BCOM6TX, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE: Indirect Tax- I

Unit-1

Central excise duty: - An introduction, Classification of goods, valuation of goods, and computation of excise duty registration.

Unit- 2

General procedure under central excise, Central value added tax CENVAT, Assessment, Demand of excise duty, Payment of duty under protest and refund of duty.

Unit-3

Penalties, Offences and punishment, Administrative step of central excise duty, Exemption to small- units,

Custom Duty Act 1962: Introduction, Definitions, Authorities and powers.

Unit-4

Valuations rules and calculations of custom duty penalties and prosecutions, Appeals and returns.

Unit-5

Baggage postal articles & store rules, important export procedure, Export procedure, Export promotion scheme.

REFERENCE BOOKS:-

- Indirect Taxes, Dr. Mehrotra & Agrawal, Sahitya Bhawan Publication
- Corporate Tax Planning & Management- Dr. H.C. Mehrotra and Dr. S.P. Goyal.

FOURTH SEMESTER



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 4BCOM1, CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:-ENGLISH LANGUAGE AND SCIENTIFIC TEMPER

UNIT – I

- | | | |
|----------------------|---|------------------------------------|
| 1. Tina Morris | : | Tree |
| 2. Nissim Ezekiel | : | Night of the Scorpion |
| 3. C.P. Snow | : | Ramanujan |
| 4. Roger Rosenblatt | : | The Power of WE |
| 5. George Orwell | : | What is Science? |
| 6. C.Rajagopalachari | : | Three Questions |
| 7. Desmond Morris | : | A short extract from the Naked Ape |
| 8. A.G. Gardiner | : | On the rule of the road |

UNIT – II Comprehension of an unseen passage.

UNIT – III Letter Writing : Formal Letters, Informal letters, Applications.

UNIT – IV Report Writing.

UNIT – V Language Skills

Correction of common errors in sentence structure : usage of pronouns, subject/ verb agreement word order, gender; compound nouns, collective nouns, possessives, articles and prepositions. (advanced)

REFERENCE BOOK

- **ENGLISH LANGUAGE AND SCIENTIFIC TEMPER, Madhya Pradesh hindi granth acadmi**



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Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 4BCOM2,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:- ENVIRONMENTAL STUDY-II

UNIT – I Problem of natural resources

- (a) Problem of water resources – Utilization of surface and ground water, over utilization, flood, drought, conflicts over water, dams-benefits and problem.
- (b) Problems of forest resources – uses and over utilization, deforestation, utilization of timber, dams and its effect on forests and tribes.
- (c) Problems of land resources – Land as a source, erosion of land, man-induced landslides and desertification.

UNIT – II Bio-diversity and its protection –

- (a) Value of bio-diversity – Consumable use : Productive use, Social, alternative, moral aesthetic and values.
- (b) India as a nation of bio-diversity and multi-diversity at global, national and local levels.
- (c) Threats to bio-diversity – Loss of habitat, poaching of wildlife, man-wildlife conflicts.

UNIT – III Human Population and Environment

- (a) Population growth, disparities between countries.
- (b) Population explosion, family welfare Programme.
- (c) Environment and human health.

UNIT – IV Multidisciplinary nature of environmental studies :

- (a) Natural resources
- (b) Social problems and the environment
- (c) Eco system.

UNIT – V Environmental Wealth :

- (a) Rivers, ponds, fields and hills.
- (b) Rural, Industrial, Agricultural fields.
- (c) Study of common plants, insects and birds.

REFERENCE BOOK

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

- N K UBEROI, “ENVIRONMENTAL MANAGEMENT” EXCEL BOOKS
- PARAYAVARAN ADHYAN, SHASHI SHUKLA & N K TIWARI, RAM PRASAD & SONS



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 4BCOM3,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- MANAGEMENT ACCOUNTING

Unit-I

Management Accounting: Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.

Unit-II

Financial statement: Meaning, Limitations of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios - Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.

Unit-III

Fund Flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3)

Unit-IV

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions.

Unit-V

Budgetary Control: Meaning of budget and budgetary control: Objectives, Merits and limitations, Types of budget : Cash budget and Flexible budget. Concept of Management Audit, Responsibility Accounting. Management Reports, Types of reports and quality of good report.

REFERENCE BOOK

- प्रबंधकीय लेखाविधि, डॉ. एस.पी. गुप्ता एवं डॉ. के . एल. गुप्ता, साहित्य भवन प्रकाशन 2013 संस्करण
- Financial & Management Accounting – Dr.R.Jayachandran and Mr.R.Swaminathan
- Accounting And Finance For Manager, Nitin Balwani, Excel Book,
- Management Accounting : E.Gordon, Dr. P.Jeyaram, N.Sundaram, R. Jayachandran



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SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 4BCOM4,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- AUDITING

Unit-I

Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and books, Working papers and evidences. Preparation before commencing of Audit,

Unit-II

Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

Unit-III

Vouching, Verification of Assets and Liabilities.

Unit-IV

Company Audit : Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report : Cleaned and Qualified report.

Unit-V

Investigation : Objectives, Difference between audit and investigations, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

REFERENCE BOOK

- अंकेक्षण, टी.आर. शर्मा, साहित्य भवन प्रकाशन 2013 संस्करण
- Auditing - Porwal&Kapoor Kitab Mahal, Patna, 2005
- Auditing Dr. B K Mehta,SBPD Publishing House
- Auditing T R Sharma,Sahitya Bhawan Publication 3. Practical Auditing - Dr.N.Premavathy, Sri Vishnu Publications, Chennai 2004
- Practical Of Auditing - B.N Tandon, S.Sudhuarsanam & Sundharababu S.Chand &Company, New Delhi, 2005
- Auditing - B.N.Tandon, S.Chand &Company, New Delhi, 2005



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SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 4BCOM5,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- INCOME TAX LAW & PRACTICE

Unit-I

General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.

Unit-II

Income from Salary, Income from house property.

Unit-III

Income from Business and Profession, Capital Gains, Income from other Sources.

Unit-IV

Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual

Unit-V

Assessment Procedure, Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

REFERENCE BOOK

- Income tax Law & Accounts, Dr. H.C. Mehrotra & Dr. S.P. Goyla. Sahatya Bhawan Publication 2013 Edition.



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SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 4BCOM6P,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- PRINCIPLES OF MARKETING

Unit-I

Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept : Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.

Unit-II

Consumer Behaviour and Marketing Segmentation: Nature, Scope and Significance of consumer behaviour, Market Segmentation concept and importance. Bases for market segmentation.

Unit-III

Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.

Unit-IV

Price: Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.

Unit-V

Sales Promotion : Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales person; Functions of salesman.

REFERENCE BOOK

- विपणन के सिद्धांत, डॉ . एस . सी. जैन ,साहित्य भवन प्रकाशन 2013 संस्करण।
- Marketing Management,S A Sherlekar,Himalaya Publication
- Marketing Management,Kotler,Keller,Koshy,Jha,Pearson Prentice Hall
- Principles of Marketing - Philip Kotler & Gary Armstrong
- Marketing Management - V.S. Ramasamy and Namakumari
- Marketing -William G.Zikmund & Michael D'Amico



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SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 4BCOM6CA, CREDIT:-3

ASSIG. MAX.M: 15 MIN. M: 5

COURSE:- DATABASE MANAGEMENT SYSTEMS

PRACTICAL

MAX.M:50MIN.M:17

(THEORY & PRACTICES)

Introduction to DBMS & RDBMS - Introduction to database, Introduction DBMS, Different database models, Structure of DBMS, RDBMS an introduction, Cod's law for RDBMS, Components of rdbms (kernel/data dictionary)

Introduction to Oracle RDBMS and Client/Server Computing - Introduction to Oracle, The Features of Oracle 9i, The oracle product details, An introduction to client/server computing, Oracle and client/server computing

Overview of Oracle Architecture - Oracle Architecture, Oracle Files, System and User Processes, Oracle Memory, System Database Object, Protecting Data

Introduction to SQL*PLUS -Introduction to SQL, Features of SQL, Components of SQL, Introduction to SQL*PLUS, Features of SQL*PLUS, Execution of SQL*PLUS, Important commands used in SQL*PLUS, Oracle Data-Types

Working with Tables -Tables - An Introduction, Use Of Table In SQL, Viewing The Stored Data In Tables, Filtering Table Data, Updating Data, Deleting Data From Tables, Modifying The Structure Of Tables, Destroying A Table, A Few Other SQL Statements

Data Constraints - Data Constraints, The Use of Data Constraints, The Types of Data Constraints, Defining Integrity Constraints By 'Alter Table', Removing Integrity Constraints, 'Null' Value Concept, 'Not Null' Constraint, Default Value Concept, 'User Constraints' Table

Data Manipulation in SQL - Oracle Operators, Range Searching, Pattern Matching, LIKE 'IN' and 'NOT IN' Predicates, An Introduction to 'DUAL' Table, An Introduction to 'SYSDATE'

Oracle Functions - Oracle Function, Function Types, Group Function, Scalar Function, Working With 'Date' in SQL, Grouping Of Data Of Different Tables In SQL

Joins, Sub-Queries & Views - types of joins, use of sub-query, 'union' and clause, 'Intersect' Clause, Minus Clause, Concept of View, Types of View, Use of View

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User Accounts Management & Indexing - Creation of User Account, User Account Management, Granting Privileges, Revoking Privileges, Modifying Password, Closing User Account, Concept of Index, Creation of Index, Types of Index, Use of Index, Deleting Index

Introduction to PL/SQL Programming - Introduction to PL/SQL, Advantages of PL/SQL, Differences between SQL and PL/SQL, PL/SQL Block Structure, PL/SQL Character set, Variable, Constant and Data type, Assignment Operator and the use of 'SELECT....INTO', PL/SQL Program Control Structure, The use of 'IF...THEN...ELSE...ENDIF', Iteration Control (The use of LOOP, WHILE, FOR), The use of 'GOTO Statement

Cursor - Cursor an Introduction, Types of Cursor, Features of Cursor, Implicit Cursor, Explicit Cursor, Application of for Loop with Cursor

Exception Handling in PL/SQL - Exception Handling in PL/SQL, Built in Exception Handling, User Defined Exception Handling, The Raise Application-error Procedure

Oracle Transaction - Oracle Transaction, Commit Statement, Rollback Statement, Save point statement, Concept of lock, Types of locks, Levels of Locks, 'SELECT.....FOR UPDATE' Statement, Removing the Lock

Procedures and Functions- Concept of Procedures and Functions, Advantages of Procedure and Function, Creation of Procedure and Function, Deleting Procedure and Function

Database Triggers - Concept of Triggers, Types of Triggers, Creation of Triggers, Application of Triggers, Deleting Triggers

REFERENCE BOOK

- Database System Concepts - Abraham Silberschatz, 3rd Edition.
- An Introduction to Database systems - 7th edition by C.J.Date.
- Database Management Systems - Bipin C Desai



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SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 4BCOM6BK, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- BANKING THEORY REGULATORY MECHANISM

UNIT-I

Banking Regulation Act 1949 – Title and Scope of The Act – RBI Act 1934 – Role of RBI as a Regulatory Mechanism.

UNIT-II

Financial Sector Reforms – Sakhmoy Chakravarty Committee 1985 – Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms – Classification of Assets and Provisioning.

UNIT-III

Rationalization of Interest Rates – Structures of Interest Rates(Short – Term and Long – Term) – Impact on Savings and Borrowings.

UNIT-IV

Monetary Policy – Regulatory Measures – Concept of Money Supply – Regulation of Money Supply Through Bank Rate – Open Market Operation and CRR and their Effectiveness.

UNIT-V

Growth – Role – Failures of NBFC – Current RBI's Regulations on NBFC.

REFERENCE BOOKS:

- Laws And Practices Relating To Banking –IIB
- Digest Of Banking Law And Practice, Volume 1 And 2, May 1983 –Prajan Bhasin, Lalit.
- Law And Practice Of Prudential Accounting Norms –Naganathan And S. Jayaraman, Sridhar.
- Banking Law Digest 1988 –Bhatnagar J.P.
- Bank Documentation –A Practical Approach –Desai K.C



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SEMESTER- Fourth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 4BCOM6B, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- Indirect Tax- II

Unit-I -

Central sales tax act, 1956

Introduction of central sales tax act and delegations, terms under central sales tax, registration of dealers, computation of gross turnover and taxable.

Unit-II

Chhattisgarh excise duty: -

History, objectives, definitions, establishment, structure, import export and transport, collection and sale licenses, permits and passes, offences and penalties duties and fees,

Unit-III

Chhattisgarh commercial tax act 1994

Introduction, definition, tax liability, value added tax, tax free goods, taxable goods and rates of tax licensing, registration and recognition.

Unit-IV

Chhattisgarh commercial tax act 1994

Commercial tax authorities and their powers, assessment procedure, payment, recovery & refunds of taxes, penalties and prosecutions, Appeals & Revision, Computation of taxable turnover and commercial tax.

Unit-V

Chhattisgarh VAT Act 2005 : VAT System, Concepts, Basic, tax liability, Registration of Deals, Tax credit, Exempted goods, Taxable goods & Rates of tax.

Reference Books:-

- Indirect Taxes, Dr. Mehrotra & Agrawal, Sahitya Bhawan Publication
- Corporate Tax Planning & Management- Dr. H.C.Mehrotra and Dr. S.P. Goyal.

FIFTH SEMESTER



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 5BCOM1,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:- BHASHA KAUSHAL AUR SANCHAR SADHAN

इकाई - 1

1. भारतीय संस्कृति
2. भारतीय समाज व्यवस्था
3. सभ्यता एवं संस्कार
4. वैश्विक चेतना
5. समन्वयीकरण (भारतीय एवं अंतर्राष्ट्रीय सदर्भ में)

इकाई - 2

1. धर्म
2. न्याय
3. दर्शन
4. नीति
5. साहित्य

इकाई - 3

1. संचार संसाधन : सम्पर्क के नए क्षितिज
2. समाचार पत्र
3. भारतीय प्रेस परिषद्
4. रेडियो
5. दूरदर्शन

इकाई - 4

1. सिनेमा
2. रंगमंच
3. सर्गीत
4. चित्र, मूर्ति, स्थापत्य कला
5. शिल्प कला

इकाई - 5

1. कम्प्यूटर
2. दूरभाष: विज्ञान की सौगात
3. मंत्र (कहानी): प्रमे चंद
4. मातृभूमि (कविता): मैथिलीशरण गुप्त
6. साहित्यकार का दायित्व: डॉ. प्रेम भारती

REFERENCE BOOK

- संदर्भ पुस्तक – मध्यप्रदेश हिन्दी ग्रंथ अकादमी भोपाल द्वारा प्रकाशित पुस्तक



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 5BCOM2,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:-COMPUTER & INFORMATION TECHNOLOGY BASIC-I

Practical

Max.M:50Min.M:17

Unit I :

INTRODUCTION TO COMPUTER ORGANIZATION –I

History of development of Computer system concepts. Characteristics, Capability and limitations.

Generation of computer. Types of PC's Desktop. Laptop, Notebook. Workstation & their Characteristics.

Unit II :

INTRODUCTION TO COMPUTER ORGANIZATION –II

basic components of a computer system Control Unit, ALU. Input/Output function and Characteristics, memory RAM, ROM, EPROM, PROM.

Unit III :

INPUT & OUTPUT DEVICES

Input Devices : Keyboard, Mouse, Trackball. Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen.

Output Devices: Monitors Characteristics and types of monitor, Video Standard VGA, SVGA, XGA,

LCD Screen etc. Printer, Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer. Plotter, Sound Card and Speakers.

Unit IV :

STORAGE DEVICES : Storage fundamental primary Vs Secondary. Various Storage Devices magnetic Tape. Cartridge Tape, Data Drives, Hard Drives, Floppy Disks, CD, VCD, CD-R, CD-RW, Zip Drive, DVD, DVD-RW.

Unit V :

INTRODUCTION TO OPERATING SYSTEM : Introduction to operating systems, its functioning and types. basic commands of dos & Windows operating System.

Disk Operating System (DOS) - Introduction, History and Versions of DOS.

DOS Basics - Physical Structure of disk, Drive name, FAT, file & directory structure and naming rules, booting process, DOS system files.

DOS Commands - **Internal** - DIR, MD, CD, RD, Copy, DEL, REN, VOL, DATE, TIME, CLS,

PATH, TYPE etc. **External** CHKDSK, SCOPE, PRINT DISKCOPY, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, MODE, ATTRIB HELP, SYS etc.

Practical/ CCE

Semester – V

DOS :

- DOS commands : Internal & External Commands.
- Special batch file : Autoexec, Bar Hard disk setup. Windows

98:

- Desktop setting : New folder, rename bin operation, briefcase, function. Control panel utility.
- Display properties: Screen saver, background settings.

Ms-Word:

- Creating file: save, save as HTML, Save as Text, template, RTF Format.
- Page setup utility: Margin settings, paper size setting, paper source, layout.
- Editing: Cut, paste special, undo, redo, find, replace, goto etc.
- View file: page layout, Normal Outline, master document, ruler header, footer, footnote, full screen.
- Insert: break, page number, symbol, date & time, auto text, caption file, object, hyperlink, picture etc.
- Format: font, paragraph, bullets & numbering, border & shading, change case, columns.
- Table : Draw label, insert table, cell handling, table auto format, sort formula

REFERENCEBOOK

- 1.Computer Fundamental :- Pradeep K Sinha
- 2.Essentials Of Information Technology :- A.Mansoor
- Fundamentals Of Computers :-V.Rajaraman
- 4.Computers Fundamental And Information Technology:-Ramesh Bangia



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 5BCOM3,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- HUMAN RESOURCE MANAGEMENT

UNIT I

Human Resource Management –Introduction and Importance; Concept and Challenge ; Strategic HRM- role of Human Resources Planning – Concept; Need; Objectives; Importance; Steps of HRP - Manpower Planning – Objective; Requirement; Forms of Man Power Planning. Designing HR systems.

UNIT II

Group Dynamics- Meaning; Goals; Characteristics; Classifications; Advantages; Principles of Group Dynamics; Factors affecting Group Dynamics; Group Conflicts

Leadership – Meaning; Nature; Approaches; Style; Different Methods of leadership; Qualities of Leader.

UNIT III

Job analysis -Purpose and uses; Methods; Process of Job analysis; job Description-Classification; Advantages; ; Job Specification. Training and Development-Objectives and Needs - Training Process Methods of Training.

UNIT IV

Recruitment- Sources of Recruitment; Recruitment Policy of public sector in India; Selection Process-Placement and Induction Retention of Employees.

Performance Appraisal - Definition, Concept and Ethics; Factors affecting Performance appraisal; Different methods of Performance Appraisal - Rating Errors.

UNIT V

Wages and Salary- Meaning; Wages and Salaries determination; Characteristics; Problems; Methods of Wage Payment; Difference between salary and wages-Basis for Compensation; Concepts and Definition of Wages Under Various Labor Legislation; Challenges affecting remuneration - Wage Regulation in India. Job evaluation: meaning, principles, methods, limitations, importance.

REFERENCEBOOK

- P. Subba Rao,Personnel and Human Recourse Management, Himlaya Publishing House
- Kapil K Gupta, Human Resource Management, Saurabh Publishing House



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 5BCOM4,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- INDIRECT TAX

Unit-I

Central Excise Duty: Concept, Important definitions: Goods, Excisable Goods, Manufacturer, Classification of Goods and Principles of Classification, Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.

Unit -II

Custom Duty: Introduction and nature, Types of custom duty, Prohibition of Import and Export, Valuation rules, Computation of assessable value and calculation of Custom Duty.

Unit-III

Central Sales Tax - Introduction and Important definitions, Provisions Relating to Inter State Sale. Determination of Gross sales and Taxable Turnover.

Unit-IV

VAT: Introduction, Important definitions, Tax Free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.

Unit-V

VAT - Tax Payment and recovery of Tax, Input Tax Rebate, Authorities: Powers and Duties. Appeal and Revision. Difficulties in implementation of VAT. Service Tax: Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.

REFERENCE BOOK

- Indirect Taxes, Dr. Mehrotra & Agrawal, Sahitya Bhawan Publication 2013 Edition.
- Corporate Tax Planning & Management- Dr. H.C.Mehrotra and Dr. S.P. Goyal.



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 5BCOM5,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- FINANCIAL MANAGEMENT

Unit-I

Financial Management : Finance goals, Profit vs. wealth maximization; Financial functions - Investment, financing and dividend decision, Financial Planning.

Unit-II

Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

Unit-III

Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.

Unit – IV

Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earning, Weighted Average cost of capital. Dividend Policies : forms of dividends and stability in dividends, determinants, issues in dividend policies, Walter's model, Gordon's Model, M.M. Hypothesis.

Unit – V

Management of working capital : Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Management of working capital - Cash, receivables and inventories (Concept and Control Techniques Only)

REFERENCE BOOK

- वित्तीय प्रबंध डॉ एस.पी. गुप्ता, साहित्य भवन प्रकाशन 2013 संस्करण।
- Shashi K Gupta, "Financial Management theory & practice", kalyani publishers
- Financial Management, M Y Khan & P K Jain, Tata Mcgraw-Hill
- Financial Management, Pandey, Vikas Pub.
- Financial Management, Chandra, TMH Publication.
- Financial Management - Saravanavel
- Financial Management - L.Y. Pandey
- Financial Management - S.C. Kuchhal

- Financial Management - M.Y. Khan and Jain



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 5BCOM6P,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

Course:- Banking and Insurance Law

Unit-I

Evolution Of Commercial Banks – Functions – Balance Sheet Of Commercial Banks - Meaning Of Banker And Customer - Opening An Account - Kinds Of Deposits And Loans - Negotiable Instruments.

Unit-II

Various Forms Used In Banks: Opening New Account - Cheque – Pay-In-Slip – Withdrawal Form Transfer Form – Draft – Bill Of Exchange – Promissory Note – Traveller's Cheque - Loan Application Forms - Overdraft – Deposits – Atm & Smart Cards. Bank Interest And Charges:- Interest Charged On Different Kinds Of Loan, Dd - Discount - Transfer - Cheque – Dishonour - Safety Locker – Overdraft

Unit – III

Insurance : Meaning - Functions - Principles : General, Specific And Miscellaneous. Classification Of Insurance: Based On Nature, Business And Risk – Impact Of Lpg On Indian Insurance Industry.

Unit – IV

Legal Dimension Of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

Unit - V

Irda - Mission - Composition Of Authority - Duties, Powers And Functions - Powers Of Authority - Duties, Powers And Functions- Powers Of Central Government In Irda Functioning.

REFERENCE BOOK

- Indian banking system, dr. s k singh & j p mishra, sahitya bhawan publication
- Banking and Insurance Prof.E.Gordon & P. K. Gupta. Himalaya Publishing House, Mumbai
- Banking & Insurance Law, S.N. Maheshwari, Kalyani Publishers
- Bharat me Banking, Jain, Kailash Pustak Sadan
- Banking Theory Law and Practice by E.Gorden & Natarajan, 2005, Himalaya
- Publishing House, Mumbai
- Income tax law and practice by Gaur and Narang Kalyani Publishers, New Delhi.

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

- Principles of Taxation by Parameshwaran, 2006-07, Prasanna Publishers, Chennai
- Varshney, “ Banking Theory, Law and Practice”, Sultan & Chand Ltd.
- Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..
- M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd.
- B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi
- M.N. Mishra, “Insurance – Principles and Practice”, S.Chand & Company Ltd.,New Delhi



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Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 5BCOM6CA, CREDIT:-3

ASSIG. MAX.M: 15 MIN. M: 5

COURSE:- PROGRAMMING WITH VB.NET

PRACTICAL MAX.M:50MIN.M:17

Introduction to .NET - Introduction, What is a Program?, What is Programming?, What do you mean by .NET Framework?, Features of .NET Framework, VB 6 VS VB.NET, VB.NET VS JAVA, VB.NET VS C#, What is .NET Architecture?, What is CLR?, What do you mean by Class Library?, Versions of .NET Framework, What are Assemblies?, Namespaces, CTS (Common Type System), Interfaces, What is special in VB.NET?

Visual Studio 2005 - Introduction, What is Visual Studio?, Flavors of Visual Studio, Visual Studio 2005, File Extensions Used in VB.Net, Using Visual Studio 2005, Feature of Visual Studio 2005, Output Window, Components Tray, References and the Reference Window, Quick View of Visual Studio 2005, Opening an existing project, Adding a Form to a Project

The Visual Basic Language - Visual Basic Statements, Data Types in VB.NET, Declaring Variables, Declaration of Variables (Advanced), Data Type Conversion, String Functions, Formatting Data, Arithmetic Operators, Parentheses and Precedence, Operator Operation,

Constants, Control Statements, Arrays in VB.NET, Specifying Optional Procedure Arguments, Passing a Variable Number of Arguments, Recursion, Using a Delegate

Working With The Controls - The Toolbox, Adding and deleting Tools in the Toolbox, creating a tab on the toolbox, Form Designer Basics, The Button, The ComboBox, The ListBox, The Checkbox, The PictureBox, The RadioButtons, The Scroll Bar, Timer, ListView, TreeView, Toolbar, Dialog Boxes, Menus in VB.NET, LinkLabel Control

Designing Menus - Menus, Context menu, Event of the MenuItem, Creating menu items in Visual Studio .Net

Object Oriented Programming with VB.NET - OOPs?, What is an Object?, What are Classes?, Visual Basic .NET and Object-Oriented, Principles of Object-Oriented Programming, Classes V/s Objects, Inheritance, Polymorphism and Overloading, Scope and Accessibility in Class Modules, Namespaces, Managed Execution, Assemblies, Assemblies in VB .NET

The .NET Framework Class Library - The .NET Framework Class Library, The System Namespace, Data Type Conversion Using Convert Class, The Array Class, The Math Class, The String Class, Other Namespaces, System.Collections, System.Data, System.IO

OLE/COM/Win32 API - Object Linking and Embedding, History of OLE/COM, Component Object Model (COM), COM interoperability in .NET, Win32 API in .NET, COM Interoperability in .NET, Installation and Registration of Assembly, Microsoft Office solutions with Visual Studio .NET, Automation of Office from Visual Studio .NET, Creating and opening Microsoft Word document from VB.NET

User Controls in VB.NET - Introduction, The Control Class, The Control Class' Properties, The Control Class'

Methods, Creating the Control Project 1, The RoundButton Control, Creating the Control Project 2, Building the new Button

A Brief Introduction to Database Access with VB .NET - Introduction, What is ADO?, What is ADO.NET?, The Connection Object, Connecting to a Database, The Command Object, The DataAdapter Object, The DataReader Object, The DataSet Object, Updating Your Database by Using DataSets, The AcceptChanges () Method, The RejectChanges () Method, The HasChanges () Method, The GetChanges () Method, Working with DataSets in Visual Studio, Moving Around in DataSet and Retrieving Data, Using Strongly Typed DataSets, DataSets With Multiple Tables, Finding and Sorting Data in DataSets, Filtering on Row State and Version, Data View Manager

Graphics In VB.NET - Introduction, Service of GDI+, Using GDI+ Manged Classes, BRUSH Class, Bitmap Class, Graphics Class, Simple Drawing, Drawing Text, An Example: Show All Fonts, Printing, Printing Multiple Pages, More on the PrintPageEventArgs Class, Using a Print Dialog Control, Rolling Your Own Printing Code, Print Preview

REFERENCE BOOK

- V.B. Net Programming, Hemant Bairagee, Kamal Prakashan
- Visual Basic .Net Simplified, A.Mansoor, Pragya



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 5BCOM6P, CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

Course:- TECHNOLOGY IN BANKING

UNIT-I

Different approaches to Banking computerization, WAN, LAN, VSAT, Networking system – Single Window concept – usage of ATM – Advantages, Limitation – Anywhere Banking – Anytime Banking – Home Banking – Internet Banking – Online enquiry and update facilities – PIN – ATM card – Debit card – Smart card – Credit card.

UNIT-II

Signature storage and display by electronic means – Document Handling System and Document Storage and Retrieval System.

UNIT-III

Electronic fund transfer – SWIFT – Electronic clearing system – Debit and Credit Clearing – RBI – Net data – Net bank wire.

UNIT-IV

Impact of Technology – on its employees – Customer service – Management control.

UNIT-V

Protecting – Confidentiality and secrecy of data – Cyber laws and its implications.

Reference Book:-

1. Electronic Banking And Information Technology by IIB, Macmillan Publishers India



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SEMESTER- Fifth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 5BCOM6T,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

Course:- INCOME TAX-I

UNIT-I

Tax-Definition and General Characteristics-Classification of Direct and Indirect taxes- The Income tax Act- Definition of Income-Assessment year-Previous year- Assessee- Assessee-in-default.

UNIT-II

Introduction of Wealth Tax Act 1957,Wealth Tax, Deemed Assets, Exempted Assets & Valuation Of Assets, Computation of Net wealth of companies.Wealth Tax Authorities: Assessment Procedure of Wealth Tax; Appeals and Revision, Penalties and Prosecution,Collection and Recovery of Wealth Tax.

UNIT-III

Agricultural Income, Residential status - Exempted income: Residence and tax liability

UNIT-IV

Income from salary – salary – Meaning- Components- Perquisites- Charge of tax- Computation of Income from Salary. Income from salary (Retirement).

UNIT- V

Income from House Property-Computation of Annual Value- Deductions from Annual Value-Computation of Income from House Property- Kinds.

Text book :

Income Tax Law and Practice including Wealth Tax and Tax Planning- Mehrotra and Goyal, 34th Edition, Sahiya Bhawan, Agra.

Reference Books :

- Income Tax Law and Practice - Dinker Pagare, Sulthan Chand & Sons, New Delhi.

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

- Income Tax Law and Practice - Mehrotra, Sahiya Bhawan, Agra.
- Income Tax Law and Practice - Gaur and Narang Current Edition, Kalyani Publishers, New Delhi
- Income Tax - N.Hariharan

SIXTH SEMESTER



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SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 6BCOM1,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:- ENGLISH LANGUAGE AND ASPECTS OF DEVELOPMENT

UNIT 1

1. William Wordsworth : “The World is Too Much With Us”
2. K. Aludiapillai : “Communication Education and Information Technology”
3. “Democratic Decentralisation”
4. S. C. Dubey : “Basic Quality of Life”
5. Sister Nivedita : “The Judgment Seat of Vikramaditya”
6. Juliun Huxley : “War as a Biological Phenomenon”
7. Robert Frost : “Stopping by Woods on a Snowy Evening”
8. Ruskin Bond : “The Cherry Tree”

Unit II Short Essay of about 250-300 words

Unit III Translation of a short passage from Hindi to English Unit IV

Drafting CV, writing e-mail message for official purpose Unit V Language

Skills :

One-word substitution, homonyms, homophones, words that confuse, Punctuation, Idioms Note : Scheme of Marks

Unit I

- ☐ This will include 5 objective type questions based on text and language skills. (1x5=5 marks)
- ☐ This will also include short-answer questions from text. One question will be asked from each lesson (total 8 questions) and 5 have to be attempted (3x5 = 15 marks)

Reference Books :

- मध्यप्रदेश हिन्दी ग्रंथ अकादमी भोपाल द्वारा प्रकाशित पुस्तक



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SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 6BCOM2,CREDIT:-2

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:- COMPUTER & INFORMATION TECHNOLOGY BASICS-II PRACTICAL
MAX.M:50MIN.M:17

Unit I –

Word Processing : Word Introduction to
word Processing.

- ☐ MS Word: features, Creating, Saving and Operating Multi document windows, Editing Text selecting, Inserting, deleting moving text.
- ☐ Previewing documents, Printing document to file page. Reduce the number of pages by one.
- ☐ Formatting Documents: paragraph formats, aligning Text and Paragraph, Borders and shading, Headers and Footers, Multiple Columns.

Unit II

Introduction to Excel

Excel & Worksheet :

- ☐ Worksheet basic.
- ☐ Creating worksheet, entering data into worksheet, heading information, data text, dates, alphanumeric, values, saving & quitting worksheet.
- ☐ Opening and moving around in an existing worksheet.
- ☐ Toolbars and Menus, keyboard shortcuts.
- ☐ Working with single and multiple workbook coping, renaming, moving, adding and deleting. coping entries and moving between workbooks.
- ☐ Working with formulas & cell referencing.
- ☐ Autosum.
- ☐ Coping formulas
- ☐ Absolute & Relative addressing.

Unit III

INTRODUCTION TO POWER POINT

- ☐ Features and various versions.
- ☐ Creating presentation using Slide master and template in various colour scheme.
- ☐ Working with slides make new slide move, copy, delete, duplicate, lay outing of slide, zoom in or out of a slide.
- ☐ Editing and formatting text: Alignment, editing, inserting, deleting, selecting, formatting of text, find and replace text.

Unit IV

POWER POINT – II

- ☐ Bullets , footer, paragraph formatting, spell checking.
- ☐ Printing presentation Print slides, notes, handouts and outlines.
- ☐ Inserting objects Drawing and Inserting objects using Clip Arts picture and charts.
- ☐ Slide sorter, slide transition effect and animation effects.
- ☐ Presenting the show making stand alone presentation, Pack and go wizards.

Unit V

Evolution, Protocol, concept, Internet, Dial-up connectivity, leased line, VSAT, Broad band, URLs, Domain names, Portals. E -mail, Pop & web based Email. Basic of sending and receiving Emails, Email & Internet Ethics, Computer virus, Antivirus software wage, Web Browsers.

Reference Books :

- 1.Illuminating Ms-Office Xp-A.Mansoor
- 2.Ms-Office XP For Every One-Sanjay Saxena



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 6BCOM3,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- PC ACCOUNTING SYSTEM – TALLY

Unit-I

Accounting, Meaning Of Accounting, Objectives Of Accounting, Important Terms, Accounting Equation, Rules Of Debit And Credit- Journal & Ledger, Journal, Ledger, Cash Book, Subsidiary Books, Financial Statement, Trading & P&L A/C, Balance-sheet, Inventory, Adjustment Entries, Bill Of Exchange

Installing Tally 9, Introduction, Tally 9.0 (Release 1.0), Major Enhancements In Tally 9, Minor Enhancements In Tally 9, Multilingual Business Accounting And Inventory Management Features, Performance And Implementation Features, Accounting And Inventory Control Features, Installing Tally 9.0, Application Directory, Data Directory, Configuration Directory, Language Directory, Activating Tally, Activating Tally Gold For Multi User, Registering Tally, Validating Tally, Tally Data Migration Tool, Uninstalling Tally 9

ABC of Company, Creation Of New Company Selection Of New Company Deletion Of Company Alteration Of Company Shut A Company

Company Features, Features Of Company Accounting Features Inventory Features, , Statutory Features

Tally Screen Components, Title Bar, Button Bar, Calculator, Working Are, Quitting, Gateway Of Tally, Current Status Area

Unit-II

Configuration, General, Numeric Symbols, Accts/Inventory Info, Printing, Connectivity, Licensing, Shop, Quit

Budget, Introduction, Budget, Creating Budget, Alter A Budget, Delete Budget, Display Budget/ Budget Variance, Scenarios

Job Costing, Introduction, Enabling Or Configure Job Costing In Tally, Master Creation For Job Costing, Voucher Type And Voucher Class, Job Cost Reports

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Unit-III

Reports, Introduction Accounting Reports, Trial Balance, Balance Sheet, Profit & Loss, Cash Flow Statement, Fund Flow Statement, Ratio Analysis, Day Book, Cash/Bank Book Sales Register Purchase Register Outstanding Interest Cost Centers Job Work Analysis Statistics Inventory Reports

Accounts Groups & Ledgers, Introduction Accounts Group Multiple Group Creation Display Group Alter Group Multiple Ledgers Display Ledger Alter Ledger Voucher Types

Payroll Accounting, Introduction, To Activate Payroll In Tally 9, Payroll Menu, Display Pay Heads, Multiple Group Creation, Employee Creation, Salary Detail, Attendance, Attendance Type, Voucher Creation

Unit-IV

Export & Import, Introduction, Export, Import, ODBC Compliances

Cost Centre, Introduction Cost Centre, Creating Cost Centre, Display Cost Centre, Alter Cost Centre Cost Category, Create Cost Categories, , Display Cost Categories, Alter Cost Categories Voucher Entry Cost Centre Class, Creating Cost Centre, Invoice Entry Using Cost Centre Reports Related To Cost Centre

Foreign Currencies, Introduction Foreign Currency, Create Foreign Currency, Alter Foreign Currency, Display Foreign Currency, Exchange Rate Entry Voucher Entry Using Foreign Currency Voucher Entry Through Forex Journal Voucher Class Reports Related To Foreign Currency

Unit-V

Interest, Introduction, Interest, Simple Mode, Interest On Outstanding Balances, Reports On Interest Calculated On Outstanding Balances, Advanced Parameter Mode, Interest Calculation Transaction By Transaction/Voucher Interest At Fixt Rate, Voucher Interest At Variable Rate, Statement Of Interest Due On Invoice, Interest Reports, Interest Voucher Class

Printing, Introduction Cheque Printing Of Cheque Multi Account Printing Options General, Purchase Printing, Sales Transaction, Receipt Voucher, Journal/Contra, Debit/Credit Note, Reminder Letter, Confirmation Statement Reports Printing Button Related

Bank Reconciliation, Introduction, Bank Reconciliation In Tally 9, Configuration Of Bank Reconciliation

Security Control, Introduction Security Levels Access Type

Backup & Restore, introduction, Group Company, Create a Group Company, Alter a Group Company, Tally Audit, Splitting Company Data

Inventory, Introduction Stock Group Stock Item Stock Categories Godowns Units Of Measures Rate Of Duty Inventory Vouchers Reorder Level Inventory Reports Inventory Info Inventory Books Statement Of Inventory Batch Wise Details Price List

Reference Books :

- Financial accounting with tally – Dr Mukti Jain.



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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 6BCOM4,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- CORPORATE ACCOUNTING

Unit-I

Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares. Issue & Redemption of Debentures.

Unit-II

Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.

Unit-III

Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).

Unit-IV

Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

Unit-V

Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and reconstruction scheme)

REFERENCE BOOK

- निगमीय लेखांकन , डॉ. एस. एम. शुक्ल एवं डॉ . एस. पी. गुप्ता, साहित्य भवन प्रकाशन 2013संस्करण।
- S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
- Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
- Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2004



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SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 6BCOM5,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- FINANCIAL MARKET & INVESTMENT MANAGEMENT

Unit-I

An overview of Financial Markets in India - Money Market -Indian Money Market, Composition and Structure (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets.

Unit-II

Capital Market : Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National Stock Exchange (NSE) Bombay Stock Exchanges (BSE)

Investors Protection : Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in

Stock Exchange , Security Exchange Board of India (SEBI)

Unit-III

Financial Services, Merchant Banking-Factors and Role, SEBI Guidelines, Credit Rating concept, Functions and Types.

Unit – IV

Investment, Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of investment, Negotiable and Non -Negotiable Investment. Security Analysis-Fundamental, Economic, Industrial and Technical Analysis.

Unit - V

Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis. Efficient Market Hypothesis, Semi Strong and Strong Market Capital Assets pricing Model.

REFERENCE BOOK

- वित्तीय बाजारों की कार्य प्रणाली, प्रो. वी.पी. अग्रवाल, साहित्य भवन प्रकाशन 2013 संस्करण।
- Dr. V.P.Agrawal, Financial Market Operations, Sahitya Bhawan Publication
- K. Shashi Gupta, Nishi Agrawal & Neeti Gupta, Financial Market Operation, Kalyani Publication



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SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 6BCOM6P,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- MONEY & FINANCIAL SYSTEM

Unit I:

Money- Evolution of money Functions of money, constituents of money supply in India (M1,M2,M3,M4) – meaning and changing relative importance of each, High powered money Meaning & uses, Sources of change in high powered money.

Unit II:

Finance:- Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, markets & instruments & their functions.

Unit III:

Commercial Banking Definitions of Bank-functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks. Non performing assets of commercial banks- Causes & remedies.

Process of credit creation of comm. Banks & its limitations.

Unit IV:

Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance. Development Banks and other non banking financial institutions, their main features, Unregulated credit Markets in India-main features.

Unit V:

Reserve Bank of India

Objective, organization, Functions and working -instruments of credit control Main feature of monetary policy since independence.

REFERENCE BOOK

- Money & Financial System, Dr. Sinha, Varshney & Ratan, Sahitya Bhavan Publication,
- Mudra Evam Vitty Padhatiya , Dr. Sinha, Varshney & Ratan, Sahitya Bhavan Publication
- Basu A. K. Fundamentals of Banking Theory and practice: A Mukherjee and co. Calcutta
- Sayers R. S. Modern banking: Oxford university Press
- Pandadikar S.G. and Mithani D.M. : Banking in India
- Reserver Bank of India : Function and Working
- Shekhar and shekhar : Banking theory and practice , Vikas Publication house New Delhi'
- Khubchandani B. S. : Practice and Law of Banking : Macmillian New Delhi



Dr. C.V. RAMAN UNIVERSITY

Institute of Open and Distance Education (IODE)
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 35 MIN. M: 12

COURSE CODE: 6BCOM6CA-(B), CREDIT:-3

ASSIG. MAX.M: 15 MIN. M: 05

COURSE:- PROGRAMMING WITH ASP.NET

PRACTICAL MAX.M:50MIN.M:17

Unit –I

Introducing ASP .NET, Overview of ASP.NET, ASP. NET vs ASP, features of ASP.NET 2.0, installation, creating first ASP.NET Pages, server based execution, web form, server controls, Disconnected Data Architecture,

Unit- II

Web services, XML, SOAP, Deployment in ASP. NET, Building web forms, adding code, implementing Asp. Net Server controls, maintaining states in web Application, Accessing Database from Asp. Net, Retrieving data, using databind() Method, user input as parameter.

Unit-III

What is XML, Parsing XML documents ,features in SQL server 2000, FOR XML Statement , OPENXML function, XML with table data type , Retrieving XML Formatted data from SQL server database , inserting XML Formatted data in to SQL Server database , Role of XML in SOAP , NEED for SOAP , how does SOAP Works.

Unit – IV

Datagrid web controls, customizing datagrid, displaying paged data set, building master page, the data list control, expanding, editing and updating database through data list control, creating simple web service project, building data bound web services.

Unit – V

Project Creations: The online store project or the Invoice project.

Reference Book:-

Mastering ASP.NET



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SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 6BCOM6B,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- CREDIT & RISK MANAGEMENT IN BANKING

UNIT-I

Bank credit – Basic Principles and Approach – Three C's – Purpose of lending – Security aspects – business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various

UNIT-II

Lending to Different Customers – Individuals – Partnership – Limited companies – Trust –Association – Legal aspects – Documents to be called for,

UNIT-III

Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure : Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous : Self – Employed. Business loan(Borrower Based) – Small Business :Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up – Recovery

UNIT-IV

Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement – Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach

UNIT-V

NPA – Causes and Remedial Measures – Management of NPA's – Debt Recovery Tribunals – Asset Reconstruction Fund

Reference Book:-

- Indian Financial System and Commercial Banking – IIB



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SEMESTER- Sixth Semester

PROGRAMME: B.COM

THEO. MAX. M: 70 MIN. M: 23

COURSE CODE: 6BCOM6B,CREDIT:-3

ASSIG. MAX.M: 30 MIN. M: 10

COURSE:- INCOME TAX-II

UNIT-I

Income from Business and Profession-Computation of Income from Business and Profession of an Individual - Expenses expressly allowed and disallowed.

UNIT-II

Income from other sources-Computation of income from other sources. Capital Gain:-Computation of income from capital gain

UNIT-III

Set off and Carry Forward of Losses- Computation of total income and tax liability of an individual, -Deductions to be made in computing Total Income- Rates and relief of tax.

UNIT-IV

Tax Management. Tax deduction at Source .Advance Payment of tax: Assessment procedures. Tax planning for individuals. Recovery and refund of tax

UNIT-V

Tax Administration: Authorities. Appeals and revisions, Penalties, offences and prosecutions.

Text book :

1. Income Tax Law and Practice including Wealth Tax and Tax Planning- Mehrotra and Goyal, 34th Edition, Sahiya Bhawan, Agra.

Reference Books :

- Income Tax Law and Practice - Dinker Pagare, Sulthan Chand & Sons, New Delhi.
- Income Tax Law and Practice - Mehrotra, Sahiya Bhawan, Agra.
- Income Tax Law and Practice - Gaur and Narang Current Edition, Kalyani Publishers, New Delhi
- Income Tax - N.Hariharan

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- Singhanai V.K.: Students Guide to Income Tax; Taxmann, Delhi.
- 6.. Prasad Bhagwati : Income Tax Law & Practice; Wiley Publication ,New Delhi.
- Mehrotra H.C. Income Tax Law & Accounts: Sahitya Bhawan, Agra.
- Dinker Pagare : Income Tax Law and Practice : Sultan Chand & Sona ,New Delhi.
- 9 Girish Ahuja and Ravi Gupta; Systematic approach to income tax Sahitya Bhawan Publications. New Delhi.
- Chandra Mahesh and Shukla D.C. Income Tax and Practice, Pragati Publication, New Delhi

BACHELOR OF COMMERCE (B.Com)
STUDY MODULE AND BOOK INFORMATION

Course Code	Name of the Course	Module to be used
FIRST SEMESTER		
1BCOM1	Hindi Bhasha Aur Sanrachna	Module Published by CVRU
1BCOM2	Fundamentals of Entrepreneurship	Module Published by CVRU
1BCOM3	Principles of Management	Module Published by CVRU
1BCOM4	Financial Accounting	Module Published by CVRU
1BCOM5	Business Mathematics	Module Published by CVRU
1BCOM6P	Micro Economics	Module Published by CVRU
1BCOM6CA	Introduction to computers & Information Technology	Module Published by CVRU
1BCOM6BK	Principle of Banking	Module Published by CVRU
1BCOM6TX	Indian Tax System	Module Published by CVRU
SECOND SEMESTER		
2BCOM1	English Language and Indian Culture	Module Published by CVRU
2BCOM2	Development of Entrepreneur	Module Published by CVRU
2BCOM3	Business Organization & Communication	Module Published by CVRU
2BCOM4	Business Laws	Module Published by CVRU
2BCOM5	Business Statistics	Module Published by CVRU
2BCOM6P	Macro Economics	Module Published by CVRU
2BCOM6CA	Windows & MS Office	Module Published by CVRU
2BCOM6BK	Indian Banking System	Module Published by CVRU
2BCOM6TX	Tax Planning and Management	Module Published by CVRU
THIRD SEMESTER		
3BCOM1	Hindi Language aur Samvedana	Module Published by CVRU
3BCOM2	Environmental Studies-I	Module Published by CVRU
3BCOM3	Public Finance	Module Published by CVRU
3BCOM4	Cost Accounting	Module Published by CVRU
3BCOM5	Indian Companies Act	Module Published by CVRU
3BCOM6P	Business Environment	Module Published by CVRU
3BCOM6CA	OOPS & Programming in C++	Module Published by CVRU
3BOM6BK	Banking Theory Law & Practices	Module Published by CVRU
3BOM6TX	Indirect Tax – I	Module Published by CVRU
FOURTH SEMESTER		
4BCOM1	English Language and Scientific Temper	Module Published by CVRU
4BCOM2	Environmental Study-II	Module Published by CVRU
4BCOM3	Management Accounting	Module Published by CVRU
4BCOM4	Auditing	Module Published by CVRU
4BCOM5	Income Tax Law & Practices	Module Published by CVRU
4BCOM6P	Principles of Marketing	Module Published by CVRU
4BCOM6CA	Database Management Systems (Theory & Practices)	Module Published by CVRU
4BCOM6BK	Banking Theory Regulatory Mechanism	Module Published by CVRU
4BCOM6TX	Indirect Tax – II	Module Published by CVRU
FIFTH SEMESTER		
5BCOM1	BhashaKaushal aur Sanchar Sadhan	Module Published by CVRU Module Published by CVRU

CVRU-IODE PROGRAMME GUIDE 2019-20 – FACULTY OF COMMERCE

5BCOM2	Computer & Information Technology Basics-I	Module Published by CVRU
5BCOM3	Human Resource Development	Module Published by CVRU
5BCOM4	Indirect Tax	Module Published by CVRU
5BCOM5	Financial Management	Module Published by CVRU
5BCOM6P	Banking & Insurance Laws	Module Published by CVRU
5BCOM6CA	Programming with VB.NET	Module Published by CVRU
5BCOM6BK	Technology in Banking	Module Published by CVRU
5BCOM6TX	Income Tax – I	Module Published by CVRU
SIXTH SEMESTER		
6BCOM1	English Language and Aspects of Development	Module Published by CVRU
6BCOM2	Computer & Information Technology Basics-II	Module Published by CVRU
6BCOM3	PC Accounting System – Tally	Module Published by CVRU
6BCOM4	Corporate Accounting	Module Published by CVRU
6BCOM5	Financial Market & Investment Management	Module Published by CVRU
6BCOM6P	Money & Financial Systems	Module Published by CVRU Module Published by CVRU
6BCOM6CA	Programming with ASP.NET	Module Published by CVRU
6BCOM6BK	Credit & Risk Management in Banking	Module Published by CVRU
6BCOM6TX	Income Tax – II	Module Published by CVRU

DATE SCHEDULE & INSTRUCTIONS FOR SUBMITTING ASSIGNMENTS

DUE DATE OF SUBMISSION OF ALL ASSIGNMENTS AT THE IODE CVRU/STUDY CENTRE		
Semester	Assignment No.	Due Date
First Semester	1BCOM1 1BCOM2 1BCOM3 1BCOM4 1BCOM5 1BCOM6	<ul style="list-style-type: none"> • April 30 (for January Session) • October 31 (for July session)
Second Semester	2BCOM1 2BCOM2 2BCOM3 2BCOM4 2BCOM5 2BCOM6	<ul style="list-style-type: none"> • October 31 (for January session) • April 30 (for July session)
Third Semester	3BCOM1 3BCOM2 3BCOM3 3BCOM4 3BCOM5 3BCOM6	<ul style="list-style-type: none"> • April 30 (for January Session) • October 31 (for July session)
Fourth Semester	4BCOM1 4BCOM2 4BCOM3 4BCOM4 4BCOM5 4BCOM6	<ul style="list-style-type: none"> • October 31 (for January session) • April 30 (for July session)
Fifth Semester	5BCOM1 5BCOM2 5BCOM3 5BCOM4 5BCOM5 5BCOM6	<ul style="list-style-type: none"> • April 30 (for January Session) • October 31 (for July session)
Sixth Semester	6BCOM1 6BCOM2 6BCOM3 6BCOM4 6BCOM5 6BCOM6	<ul style="list-style-type: none"> • October 31 (for January session) • April 30 (for July session)

INSTRUCTIONS TO STUDENTS FOR FORMATTING THE ASSIGNMENTS

सत्रीय कार्य हेतु छात्रों के लिये निर्देश

1. This booklet contains the assignments for the entire (All Semester) programme. Each course has one assignment. All assignments should be completed and submitted at IODE CVRU/ study centre before the due date.

इस पुस्तिका में पूरे पाठ्यक्रम के लिये (सभी सेमेस्टर) के सत्रीय कार्य दिये गये हैं। प्रत्येक पाठ्यक्रम के लिये एक सत्रीय कार्य दिया गया है जिसे पूर्ण करने के पश्चात निर्धारित तिथि तक डॉ. सी. वी. आर.यु. के दूरस्थ शिक्षा संस्थान / अध्ययन केन्द्र को भेजना आवश्यक है।

2. Please note that you will not be allowed to appear for the Term End Examinations for the course, until the assignments are submitted before the due date.

कृपया ध्यान रहे जब तक सत्रीय कार्य निर्धारित तिथि तक जमा नहीं होंगे, आप सत्रांत परीक्षा में नहीं बैठ सकेंगे।

3. The assignments constitute the continuous component of the evaluation process and have 30% weightage in the final grading. You need to score minimum marks as per Examinations Scheme of Particular Programme in assignment in each course in order to clear the continuous evaluation component.

सत्रीय कार्य सतत् मूल्यांकन का महत्वपूर्ण अंग है एवं अन्तिम ग्रेडिंग में 30 प्रतिशत अंक निर्धारित हैं। सतत् मूल्यांकन में उत्तीर्ण करने हेतु प्रत्येक सत्रीय कार्य में संबंधित कार्यक्रम के परीक्षा योजना के अनुसार न्यूनतम अंक प्राप्त करना अनिवार्य है।

4. The assignment should be hand written on a A-4 size paper with proper cover which contains all the required information as given on the next page. You can use the photocopy of the cover for each assignment.

सत्रीय कार्य ए-4 साइज पेपर पर हस्तलिखित होना चाहिए तथा उस पर अगले पृष्ठ पर दिये गये कवर के अनुसार सभी जानकारी लिखी होनी चाहिए। (आप चाहें तो कवर की फोटोप्रति प्रत्येक सत्रीय कार्य पर लगाकर प्रयुक्त कर सकते हैं)

5. Leave at least 4cm margin on the left, top and bottom of your answer sheets for the evaluator's comments.

प्रत्येक पृष्ठ पर बायें, ऊपर एवं नीचे कम से कम 4 सें.मी. जगह छोड़ें जो मूल्यांकनकर्ता अपनी टिप्पणी के लिये प्रयोग करेगा।

6. Your answers should be brief, precise and in your own words. Please do not copy the answers from the study material.

सत्रीय कार्य के प्रश्नों के उत्तर संक्षेप, स्पष्ट एवं स्वयं के शब्दों में होना चाहिए। उत्तर स्टडी मटेरियल की कॉपी नहीं होना चाहिये।

7. Please do not copy the assignment from other student.

कृपया सत्रीय कार्य दूसरे छात्र से कॉपी न करें।

8. While solving the questions, clearly indicate the question number along with the part being solved. Recheck your work before submitting it.

प्रश्नों के उत्तर लिखते समय, प्रश्न संख्या अथवा उसके भाग का स्पष्ट उल्लेख करें। सत्रीय कार्य जमा करते समय एक बार पुनः जांच कर लें।

9. You may retain a copy of your assignment response to avoid any unforeseen situation.

सत्रीय कार्य की एक प्रतिलिपि अपने पास रखें ताकि किसी अनहोनी घटना से बचा जा सके।

10. You can resolve the difficulties you may face while studying the course material by sending an e-mail to Programme coordinator IODE CVRU/ study centre coordinator. However, the coordinator will not provide solutions to the assignment questions, since they constitute an evaluation component.

पाठ्यक्रम सामग्री के अध्ययन के समय यदि कोई कठिनाई होती है तो उसके निराकरण हेतु कार्यक्रम समन्वयक दूरस्थ शिक्षा संस्थान डॉ. सी. वी. रामन् विश्वविद्यालय / अध्ययन केन्द्र के समन्वयक से ई-मेल द्वारा संपर्क किया जा सकता है। परंतु समन्वयक सत्रीय कार्य के प्रश्नों के उत्तर नहीं देंगे क्योंकि ये मूल्यांकन पद्धति के अंग हैं।

Note: Assignments of the course are also available for download at the CVRU Website <http://www.cvrु.ac.in> . You can download the assignments as per your course, follow the instructions given and submit it before due dates at the IODE CVRU/study centre.

GUIDELINE FOR PREPARATION OF PROJECT REPORT



**INSTITUTE OF OPEN AND DISTANCE EDUCATION
DR. C.V. RAMAN UNIVERSITY
KARGI ROAD, KOTA, DISTT. - BILASPUR
CHHATTISGARH**

PROJECT REPORT FORMAT

IODE PROGRAMME (B.COM)

The Project Report consists of three main parts (i) The Preliminaries (ii) The Text (iii) Annexure. It is to be arranged in the following sequence.

THE PRELIMINARIES:

- ❖ Title Page (Outer Cover) as per the format given in Annexure III, (should be printed in White Colour on a Navy Blue background).
- ❖ Title Page (Inner Cover) as per the format given in Annexure IV
- ❖ Declaration by the candidate (Annexure – V)
- ❖ Certificate of Supervisor/s (Annexure – VI)
- ❖ Acknowledgements (Annexure – VII)
- ❖ Table of Contents (Annexure – VIII)
- ❖ Abstract/Preface
- ❖ List of Tables (If applicable)
- ❖ List of Figures (If applicable)
- ❖ List of abbreviations (Optional)
- ❖ Chapter –I tocontinue according to the table of contents.

THE TEXT OF THE PROJECT REPORT

The text the Project Report is usually divided in to chapter's with subheadings, within the chapters to indicate the orderly progression of topics and their relation to each other

Chapter-I Introduction: - The Project Report should normally begin with a general introduction presenting an overview of the purpose and significance of the study. The introduction should show why the topic selected is worth investigating. This will normally be done with reference to existing research, identifying areas that have not been explored, need to be explored. The final section of the introduction should provide a brief overview of each of the main chapters that the reader will encounter.

Chapter-II Review of Related Literature: - The purpose of the literature review is to summarize, evaluate and compare the main developments and current database in the field which are specifically relevant to the subject of research embodied in the Project Report .

Chapter-III Research Methology: - The supervisor and the student may decide how this part of the Project Report should be structured. Although this section varies depending up on method and analysis technique chosen, the chapter describes and justifies the methods chosen for the study and why this method was the most appropriate.

Chapter-IV Observations & Analysis:- Observations , Analysis and Interpretation should be done as per data collected from sample.

Chapter-V Results Conclusions and Suggestions: The results are actual statement of observations, including statistics, tables and graphs. Do not present the same data as graph as well as table. Use one of the appropriate style of presentation. The purpose of this

chapter is not just to reiterate the findings but discuss the observation in relation to the theoretical body of knowledge on the topic.

Bibliography Citation in Text: Citation in the text usually consists of the name of the author(s) and the year of the publication. The page no is added when utilizing a direct quotation. It should be arranged Alphabetically .

Example (i): Thomas. V (2007) identified....

Example (ii): Gould and Brown (1991, p. 14) used the

Example (iii) : Rhoades et. al (2008) define the

References: All publications listed in the Project Report should be presented in a list of references, following the sample.

Citation from Project Report :

- Kundur., D. (1999), Multiresolution Digital Watermarking: Algorithms and Implications for Multimedia Signals. Ph.D Project Report , University of Toronto.

Citation from Journal:

- Clifford, G. D. and Tarassenko.,s L. (2001), One-pass Training of Optimal Architecture Auto-associative Neural Network for Detecting Ectopic Beats. Electron Letters. 37(18): 1126–1127.
- Rhoades, B.E. (1997), A Comparison of various definitions of Contractive mappings, Trans.Amer.Math.Soc., Vol. 5, no.3, 257-290.

Citation from BOOK:

- Thompson, D. ed., (1995), The Concise Oxford Dictionary of Current English. Oxford, UK: Oxford University Press, 9th ed. ISBN No.: 0987654.
- Lindsay, D. (1999), A Guide to Scientific Writing, Melbourne, Chapter 2, Australia: Addison Wesley Longman Australia, 2nd ed. ISBN No.: 12345678.

Citation from Website:

Anonymous, unZign, “Tool for Evaluating a Variety of Watermarks”,
<http://altern.org/watermark/>, (Browsing date: 23rd September 1997)
Publication of the University of Geneva (on digital watermarking): <http://cuiwww.unige.ch/~vision/Publications/watermarking_publications.html> (Browsing Date: 4th January 2006)

Citation from patent:

Gustafsson J. K. (1976), “Analog-digital converter for a resistance bridge”, Patent U. S. 3960010, June 1,.

References must be given alphabetically in References section and in text as

Clifford. G. D. and Tarassenko. L. (2001) suggested that.....

Appendices:

- Questionnaire /Formula /Diagnosis/Any other Supporting Documents

GUIDELINES FOR WRITING :-

1. Font size For English

Title Page	18-24
Headings / subheadings	12-16
Text	12
Footnotes	8-10

Font size For Hindi

	18-24
	16-20
	14
	10-12

Footnotes be given on the same page where reference is quoted

2. Type style

Times New Roman for English

Kruti dev 10 for Hindi

3. Margins.

At least 1¼ -1½ inches (3.17-3.81cm) on the left-hand side, ¾ - 1 inch (2 -2.54cm) at the top and bottom of the page, and about ½ - 0.75 inches (1.27 - 1.90cm) at the outer edge. The best position for the page number is at top-center or top right ½ inch (1.27 cm) below the edge. Pages containing figures and illustration should be suitable paginated.

4. The *Project Report* shall be computer typed (**English-** British, Font Style -Times Roman, Size-12 point, **Hindi-** Font Style -Krutidev-10,Size-14) and printed on A4 size paper.
5. The *Project Report* shall be typed on one side only with double space with appropriate margin.
6. Use only standard abbreviations. Avoid abbreviations in the title. The full term for which an abbreviation stands should precede its first use in the text except in case of measurement units. The measurement units if any shall be followed consistently.
7. Maintain uniformity in writing the *Project Report* .
8. All copies of the *Project Report* are to be bound in colored hard cover (according to color code) of the *Project Report* .
9. The final submission of the *Project Report* shall be in 03 hard bound copies and 01 soft copy (MS Word) in a CD along with all the corrections and suggestions as recommended before.

ANNEXURE-III (Outer cover)

**THE TITLE OF THE PROJECT REPORT IN THE OUTER
COVER**

SHALL LOOK EXACTLY LIKE THIS TITLE

(Font: Times New Roman, Size:16, Bold, Line Spacing: 1 ½, Centered)

{ Here put a gap of 4 lines }

Project Report submitted to

(Font: Times New Roman, Size: 12, Bold, centered)

{ Here put a gap of one line }



<University's logo>

INSTITUTE OF OPEN AND DISTANCE EDUCATION

Dr. C.V. Raman University

Kota, Bilaspur (C.G.)

(Font: Times New Roman, Size: 14, Bold, centered)

{ Here put a gap of one line }

For the award of the degree of

(Font: Times New Roman, Size: 12, Bold, centered)

{ Here put a gap of one line }

PROGRAMME NAME

(Font: Times New Roman, Size: 14, Bold, centered)

{ Here put a gap of two lines }

by

(Font: Times New Roman, Size: 12, Bold, centered)

{ Here put a gap of two lines }

<NAME OF THE STUDENT>

(Font: Times New Roman, Size: 14, Bold, centered)

Registration No.: <>

(Font: Times New Roman, Size: 12, Bold, centered)

<Year>

(Font: Times New Roman, Size: 12, Bold, centered)

© <Year><Name of the student>.All rights reserved.

(Font: Times New Roman, Size: 10, Bold, Centered)

**THE TITLE OF THE PROJECT REPORT IN THE INNER
COVER SHALL**

LOOK EXACTLY LIKE THIS TITLE

(Font: Times New Roman, Size: 16, Bold, Line Spacing: 1 ½, Centered)

{ Here put a gap of 4 lines }

Project Report submitted to

(Font: Times New Roman, Size: 12, Bold, centered)

{ Here put a gap of one line }

INSTITUTE OF OPEN AND DISTANCE EDUCATION

Dr. C.V. Raman University

Kota, Bilaspur (C.G.)

(Font: Times New Roman, Size: 14, Bold, centered)

{ Here put a gap of one line }

For the award of the degree

of

(Font: Times New Roman, Size: 12, Bold, centered)

{ Here put a gap of one line }

PROGRAMME NAME

(Font: Times New Roman, Size: 14, Bold, centered)

{ Here put a gap of two lines }

by

(Font: Times New Roman, Size: 12, Bold, centered)

{ Here put a gap of two lines }

<NAME OF THE STUDENT>

(Font: Times New Roman, Size: 14, Bold, centered)

Under the Guidance of

(Font: Times New Roman, Size: 12, Bold, centered)

<NAME OF THE SUPERVISOR/S>

(Font: Times New Roman, Size: 14, Bold, centered)

<Year>

(Font: Times New Roman, Size: 12, Bold, centered)

©<Year><Name of the student>.All rights reserved.

(Font: Times New Roman, Size: 10, Bold, Centered)

ANNEXURE-V

DECLARATION

I the undersigned solemnly declare that the Project Report entitled “**title of the work**” is based on my own work carried out during the course of my study under the supervision of < name of supervisor >.

I assert that the statements made and conclusions drawn are an outcome of my research work. I further certify that

- i. The work contained in the Project Report is original and has been done by me under the general supervision of my supervisor (s).
- ii. The work has not been submitted to any other Institute for any other Degree/Diploma/Certificate in this University or any other University of India or abroad.
- iii. I have followed the guideline provided by the University in writing the Project Report.
- iv. I have conformed to the norms and guidelines given in the concerned Ordinance of the University.
- v. Whenever I have used materials (data, theoretical analysis, and text) from other sources, I have given due credit to them by citing them in the text of the Project Report and giving their details in the references.
- vi. Whenever I have quoted written materials from other sources, I have put them under quotation marks and given due credit to the sources by citing them and giving required details in the references.

(Name & Signature of the Student)

Registration No.

ANNEXURE-VI

CERTIFICATE

This is to certify that the work incorporated in the Project Report entitled “ title of the Project Report ” is a record of own work carried out by <**Name of Student** > under my supervision for the award of degree of **Programme Name** of Institute of Open and Distance Education Dr. C.V. Raman University, Bilaspur (C.G.)-India.

To the best of my knowledge and belief the Project Report :

- i. Embodies the work of the candidate himself/herself,
- ii. Has duly been completed.
- iii. Is up to the desired standard both in respect of contents and language for being referred to the examiners.

Supervisor-

(Name and signature of the Supervisor
With designation and Name of Organization)

(Signature of Academic Coordinator)

(Seal of IODE)

ANNEXURE-VII

ACKNOWLEDGEMENT

Acknowledgements should be brief and should not exceed one page. Acknowledgements should be duly signed by the candidate. Gratitude may be expressed to only those who really contributed to the work directly or indirectly. Name of student should appear at the bottom of the page.

SAMPLE ACKNOWLEDGEMENT

It is a matter of immense pleasure to express the overwhelming sense of gratitude, devotion, incontestable regards to my esteemed & learned guides <.....> who have striven to perfect my project report.

.....
.....
.....

Finally, I express my indebtedness to all who have directly or indirectly contributed to the successful completion of my project work.

< Name of Student >

ANNEXURE-VIII

TABLE OF CONTENTS

Abstract /Preface	.....	I
List of Tables: (<i>If applicable</i>)	.....	II
List of Figures :(<i>If applicable</i>)	.....	III
List of Abbreviations/Symbols (<i>If applicable</i>).....		IV
 Chapter-I	 Introduction	.....
 Chapter-II	 Review of Related Literature	.....
 Chapter-III	 Research Methodology	.....
 Chapter-IV	 Observation And Analysis	.....
 Chapter-V	 Result, Conclusions and Suggestions	.....
 Bibliography	 As per style given in reference section of text of the project report.	.....
 Appendixes	 Questionnaire/Formula/Diagnosis/Any other Supporting Documents	.....

Note

[illegible]