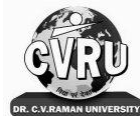


PROGRAMME GUIDE

DISTANCE EDUCATION PROGRAMMES

BACHELOR OF COMMERCE (B.COM.)

- **Scheme of Examination**
- **Detailed Syllabus & Reference Book**
- **Counseling and Study Structure**
- **Study Modules & BOOK Information**
- **Date Schedule & Instructions for Submitting Assignments**
- **Guideline For Preparation of Project Report**



DR. C.V.RAMAN UNIVERSITY
INSTITUTE OF OPEN AND DISTANCE EDUCATION (IODE)

KARGI ROAD, KOTA, BILASPUR, CHATTISGARH
PHONE : 07753-253851, WEBSITE: www.cvrु.ac.in

CVRU-IODE Programme Guide 2024-25 – Faculty of Management

ABOUT DR. C. V. RAMAN UNIVERSITY

Dr. C.V. Raman University, located in the rural-tribal region of Kota, Bilaspur, Chhattisgarh, has significantly transformed higher education in terms of its quantity, quality, and accessibility over the past eighteen years. Dr. C. V. Raman is a private university located in Central India. It was established on November 3, 2006, in compliance with provision 2(f) of the UGC Act of 1956. The institution offers more than 62 academic programmes across 14 departments, encompassing various fields such as science, engineering, law, arts, commerce-management, information technology, pharmacy, education, and physical education. The university is the first private institution to be accredited with an "A" grade by NAAC and is also ISO 9001:2015 certified. The organisation that obtained certification to establish its own community radio station in Chhattisgarh is CVRU, which is situated on a 70-acre plot of land. The radio station is named "Radio-Raman-90.4."

The institution is home to over 4500 students and 298 faculty members who are committed to their job with unflinching dedication. They strive to include the latest advancements in research and instruction while also demonstrating empathy and engaging in community service. The University has made significant efforts to transform itself into a prominent global educational institution that has established a unique and distinguished position. It is actively seeking new sources of wisdom and knowledge in order to distinguish itself significantly from others. Students are driven by the institution, which provides a platform for them to embody the concept of "BE CHANGE" (institution slogan). The university's establishment is rooted in the concepts and convictions of Dr. C.V. Raman, the inaugural Indian laureate of the Nobel Prize in science, whose comments succinctly capture the fundamental principles of the school.

The university has initiated collaboration with NSDC through CVRU-NSDC Skill Academy to deliver skill-oriented programmes, as part of its commitment to fulfil the purpose of skill development in India. Each regulatory authority, such as the AICTE, NCTE, BCI, PCI, and UGC, establishes and upholds criteria for degrees, diplomas, certificates, and other educational specializations.

In addition to academic programmes, the institution offers several amenities and services to its students, including NCC, NSS, Smart Classrooms, ITBI, hostels, transportation, and placement facilities. The University has established a total of 14 Centers of Excellence to foster students' interest in art and science and enhance their knowledge both internally and outside. The 14 centres are CEAER, Rabindranath Tagore International Arts and Culture, CERTE, Chhattisgarh Museum (Sanjohi), Biotechnology Research, Renewable and Green Energy, Performing Art and Raigarh Kathak, Skill

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Development and Industrial Consultancy, Future & High-end Skills, Vanamali Srijan Peeth, Chhattisgarh Sodh and Srijan Peeth, GIS and Remote Sensing, and Innovation, Incubation and Entrepreneurship Development. A fully automated library has been developed to give students with an automated library system. This system allows students to access the library's digital learning resources and benefit from them.

VISION

Dr. C. V. Raman University's constant innovation in research, education, creativity, and business embracing social, ethical, human, and spiritual principles will have a revolutionary effect on society.

MISSION

- To create transformative educational experience for students focused on deep disciplinary knowledge problem solving, leadership, communication and interpersonal skill, and personal health and wellbeing.
- Creating a collaborative environment open to the free exchange of ideas, where research, creativity, innovation and entrepreneurship can flourish.
- Ensuring individuals can achieve their full potential.
- To impact society in a transformative regionally, nationally and globally by engaging with partners outside the traditional border of the University campus.

OUR OBJECTIVES

- Dr. C.V. Raman University aims to provide quality education, which will not only help in the student's Intellectual growth but also help the students in becoming responsible adults. Our aim is
- Since our university is located in the tribal dominated area, scholarship opportunities are also given to ST and SC students to help them get quality education and increase their awareness level.
- To provide quality education and make provisions for research that enables students to achieve bright professional careers.
- To establish state-of-the-art facilities for students.

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- To provide students an exposure to an industry environment, which is addressed through seminars, workshops, and regular field and industry visits.
- To nurture a higher level of intellectual ability through highly qualified faculties and a great library.
- Create research-oriented environment and innovation.
- To maintain the standard of degrees, diplomas, certificates and other academic distinctions in accordance with the norms laid down by all its and regulatory bodies AICTE, NCTE, BCI, PCI & UGC.

- To provide world-class infrastructure for recreation, sports and a Shri J. P. Choubey Central Automatic Digital library with digital learning resources like CAS, SDI, resource sharing, list of latest arrivals, On-line e-resources, OPAC Services, Central Library is automated with KOHA Library Management Software integrated with RFID System.
- To support students through internships and placements for better opportunities.
- Conduct regular revision of curriculum & academic audits.
- Use of modern technologies for teaching to the student like projector, Smart Class Room, ICT Lab, Language Lab, Research Lab, Seminars, and involving students in teaching for talent acquisition.

OUR CORE STRENGTH

- **Peaceful Environment:** 70-acre green campus. The whole campus of CVRU is surrounded by a huge and green forest area with a significant range of Bio-Diversity consisting of the dense flora and fauna located on the Bilaspur Amarkantak Highway with a huge opportunity of exploration & scientific research.
- **Educational Legacy:** University's whole dedication & commitment to academics is a direct motivation, inspired by the Chancellor (President Awardee) in the form of visionary leadership.
- **Programs in Broader Level:** CVRU offers programmes in almost all domains of specialisations at graduate (UG), postgraduate (PG), diploma, P-G diploma, integrated and Doctoral level which involve various professional, job-oriented, value-added courses, enrichment courses, technological courses, managerial courses, legal, vocational and skill

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development courses which fulfils the need for the complete development of the student & thereby of the nation and skill India mission.

- **Student Diversity:** CVRU campus has vibrant cultural ambience where students are from various states across the country.
- **Tribal Students:** Sincere, disciplined, mannered, cultured, enthusiastic, respectful proactive and huge percentage of our students are from SC/ST/OBC category & Rural background.
- **Multi-disciplinary** academic excellence through exceptional quality of its modern, comprehensive, inspiring, experiential, expansive & inclusive education system with special emphasis on skill & core human values.
- **Location:** Situated in the rural and tribal belt of the state of Chhattisgarh which caters to the social benefits, educational needs and developmental needs of the learners staying in vicinity of rural and economically poor background.
- **In-campus community Radio:** “90.4 Radio Raman” for spreading awareness regarding health, hygiene, medicine, education and other social-benefits
- **Automated Library** infrastructure with effective use of e-resources.
- Qualified young, dedicated, skilled and competent faculty members with leadership qualities.
- Excellent infrastructure & academic ambience with ICT enabled classrooms and well-equipped modern laboratories for effective teaching learning process.
- Outcome based curricula and assessment system implemented.
- Central Instrumentation-Facility with cutting-edge technology for research, innovations and extension.
- Integration of skill and entrepreneurship in curriculum framework.
- Student centric environment with grievances redressal mechanism, mentoring, career guidance and counselling, training and placement, etc. functional.
- Environment protection initiatives including renewable energy, rain water harvesting, biogas plant, activities on sustainable green practices by IECSC.
- Proactive management and efficient governance system.

APPROVALS & RECOGNITION FROM REGULATORY BODIES

- Dr. C.V. Raman University is recognized by 2(f) under section 22 of UGC (University Grant Commission) Act 1956.

CVRU-IODE Programme Guide 2024-25 – Faculty of Management

- The AICTE (All India Council of Technical Education) has approved the B.Tech, M.Tech, MBA & Diploma in Engineering Programmes of Dr. C.V. Raman University, Bilaspur.
- NAAC “A” Graded University
- The NCTE (National Council for Teacher Education) has approved the B.Ed & M.Ed Programmes of Dr. C.V. Raman University, Bilaspur.
- The BCI (Bar Council of India) has approved the B.A.L.L.B., L.L.B., & B.Com. L.L.B Programmes of Dr. C.V. Raman University, Bilaspur.
- Dr. C.V. Raman University is the member of the Association of Indian Universities (AIU)
- The University is Approved by CGPURC (Chhattisgarh Private University Regulatory Commission).
- The PCI (Pharmacy Council of India, a statutory body constituted under the Pharmacy Act, 1948) has approved the D.Pharm, B.Pharm & M.Pharm programmes of Dr. C.V. Raman University, Bilaspur.

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 (Performing and Fine Arts)
- Faculty of Commerce
- Faculty of Management
- Faculty of Engineering
- Faculty of Information Technology
- Faculty of Education & Physical Educations
- Faculty of Law
- Faculty of Pharmacy
- Faculty of Science (Rural Technology)

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

Education determines the quality of our life to a great measure, especially professional life.

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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.

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 9001:2015 Certified University.
- University of the Year Award 2023 by FICCI.
- CSR National Award 2023, CVRU, CG.
- Zee Madhya Pradesh & Chhattisgarh Education Excellence Award 2020.
- Auropath Global Award 2019 for Best Course & Curriculum Design.
- Leading University of Chhattisgarh Award 2019.
- Zee Madhya Pradesh & Chhattisgarh for Valuable Contribution Award.
- Felicitated for the Pioneering Initiative of accepting NIELIT Qualifiers for Higher Courses.
- ASSOCHAM India Excellence in Education, Training & Development Award 2018.
- World Education Summit Award for Innovation in Open & Distance Learning.
- Education Excellence Award 2018.
- World Education Award 2016 (Dubai).

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

The University offers through the Institute of Open and Distance Education (IODE) both short term and long term programmes leading to 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.

- 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.
- The programmes are offered in compliance to NEP 2020 Guidelines
- The programmes follow the multidisciplinary and inter-disciplinary approach
- Socially and academically relevant programmes based on students' need analysis

- Use of latest information and communication technologies

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.

Programme Objectives:

The B.Com programme 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 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 programme 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.

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- 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 programme 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) Instructional delivery Mechanism & Usage of media for distance learning:

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 is more learner-oriented and the learner is an active participant in the pedagogical (teaching & learning) 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 instruction, 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 leaner support centre during specific sessions which are duly notified for the benefit of the learners.
- **Counselling Session:** Normally counselling sessions are held as per schedule drawn by the IODE DR. C.V. RAMAN UNIVERSITY. These are mostly held at University counselling centre (UCC).
- **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 University counselling centre (UCC).
- **Industrial Training/ Practical's/ Project Work:** Some programmes have industrial training/practical/ project component also. Practicals are held at designated institutions for which schedule is provided by the University counselling centre (UCC). Attendance at practicals is compulsory. For Project Work, comprehensive project guide, in the form of booklet, is provided to the student along with the study material.

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- The printed study materials will be dispatched periodically to the enrolled students for each course 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 counselling 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) EVALUTION SYSTEM

The system of evaluation in Open & Distance Learning System is also different from that of conventional system. CVRU has a multi- tier system of evaluation given as follows:

1. Self –assessment exercises within each unit of study.
2. Continuous evaluation mainly through assignment which are tutor marked, practical assignments & seminar /workshops / extended contact programmes /Field work / Community engagement.
3. End semester examination/Term End Examinations.
4. Project works.

The evaluation of learners depends upon various instructional activities undertaken by them. A learner has to write assignment responses compulsorily before taking End semester examination/term-end examination from time to time to complete an academic programme. A learner has to submit TMA responses to the University counselling centre (UCC) at IODE Dr. C. V. Raman University. A learner should keep duplicate copies of assignment responses of TMA that may be required to be produced at Student Evaluation Division on demand. End semester examination/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 End semester examination/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

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

- 1) Registration for the programme, in which they wish to appear is valid,
- 2) Minimum Time to pursue these courses is elapsed &
- 3) Submission of required number of assignments in respective courses by the due date.

Students can also submit on-line examination form as per guidelines through website at www.cvru.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 (IODE)
Dr. C. V. Raman University
Kargi Road, Kota, Bilaspur, Chhattisgarh
Phone: 07753-253851,

LEARNER SUPPORT DESK:

Phone: 07753253872, 07753-253873, 8359050061

Email: lsd@cvru.ac.in

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

BACHELOR OF COMMERCE (B.Com)

(COMPUTER APPLICATION / BANKING)

Duration-36 Months (3 Years)

Eligibility-10+2 in relevant Discipline

Course Code	Name of Course	Credit	Total Marks	Theory		Practical Marks		Assignments /Field Work	
				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	4	100	70	23	-	-	30	10
1BCOM4	Financial Accounting	4	100	70	23	-	-	30	10
1BCOM5	Business Mathematics	4	100	70	23	-	-	30	10
Opt. any one from below as a specialisation									
1BCOM6P	Micro Economics	4	100	70	23	-	-	30	10
1BCOM6CA	Introduction to computers & Information Technology								
1BCOM6BK	Principle of Banking								
Total		20	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	4	100	70	23	-	-	30	10
2BCOM4	Business Law	4	100	70	23	-	-	30	10
2BCOM5	Business Statistics	4	100	70	23	-	-	30	10
As per opted specialisation in semester one									
2BCOM6P	Macro Economics	4	100	70	23	-	-	30	10

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

2 BCOM6CA	Windows & MS Office			35	12	50	17	15	5
2BCOM6BK	Indian Banking System			70	23	-	-	30	10
Total		20	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 Study-I	2	50	35	12	-	-	15	5
3BCOM3	Public Finance	4	100	70	23	-	-	30	10
3BCOM4	Cost Accounting	4	100	70	23	-	-	30	10
3BCOM5	Indian Companies Act	4	100	70	23	-	-	30	10
As per opted specialisation in semester one									
3BCOM6P	Business Environment			70	23	-	-	30	10
3BCOM6CA	OOPS & Programming in C++	4	100	35	12	50	17	15	5
3BOM6BK	Banking Theory Law & Practices			70	23	-	-	30	10
Total		20	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	4	100	70	23	-	-	30	10
4BCOM4	Auditing	4	100	70	23	-	-	30	10
4BCOM5	Income Tax Law & Practices	4	100	70	23	-	-	30	10
As per opted specialisation in semester one									
4BCOM6P	Principles of Marketing			70	23	-	-	30	10
4BCOM6CA	Database Management Systems (Theory & Practices)	4	100	35	12	50	17	15	5
4BCOM6BK	Banking Theory Regulatory Mechanism			70	23	-	-	30	10
Total		20	500	350/315	126/113	50	18	150/135	54/48

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

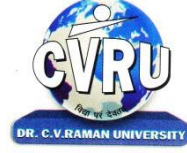
								5	
FIFTH SEMESTER									
5BCOM1	Bhasha Kaushal aur Sanchar Sadhan	2	50	35	12	-	-	15	5
5BCOM2	Basic Computer & Information Technology -I	2	100	35	12	50	17	15	5
5BCOM3	Human Resource Management	4	100	70	23	-	-	30	10
5BCOM4	Indirect Tax	4	100	70	23	-	-	30	10
5BCOM5	Financial Management	4	100	70	23	-	-	30	10
As per opted specialisation in semester one									
5BCOM6P	Banking & Insurance law			70	23	-	-	30	10
5BCOM6CA	Programming with VB.NET	4	100	35	12	50	17	15	5
5BCOM6BK	Technology in Banking			70	23	-	-	30	10
	Total	20	550	350/315	126/113	50	18	150/135	54/48
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	4	100	70	23	-	-	30	10
6BCOM4	Corporate Account	4	100	70	23	-	-	30	10
6BCOM5	Financial Market & Investment Management	4	100	70	23	-	-	30	10
As per opted specialisation in semester one									
6BCOM6P	Money and Financial System			70	23	-	-	30	10
6BCOM6CA	Programming with ASP.NET	4	100	35	12	50	17	15	5
6BCOM6BK	Credit & Risk Management in Banking			70	23	-	-	30	10
	Total	20	550	350/315	126/113	50	18	150/135	54/48

Evaluation Scheme:

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

1. 33% in each theory, practical, project, dissertation & internal assessment but the total Aggregate for passing is 36%.

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

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

COURSE CODE: 1BCOM1,CREDIT:-2

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

COURSE: - Hindi Bhasha aur Sanrachna

आकाइ-1

भारत वंदना (काव्य) सूययकांत त्रिपाठी 'त्रनराला'
जाग तुझको दर जाना सुश्री महादेवी वमरा
स्वर्तिता पुकारती (काव्य) जयशंकर 'प्रसाद'
हम अन्नके तन (काव्य) बालकृष्ण शमरा
'नवीन' भाषा की महता और इसके व्रथ रूप
भाषा-कौशल

आकाइ-2

करूणा (त्रबंध) अचाय रामचंद्र शुक्ल
समन्द्य की प्रक्रिया (त्रबंध) रामधारी ससह 'क्रदनकर'
खुछी बुअ (कहानी) डॉ. लक्ष्मण वृष्ट 'बटरोही'
अनुवाद परभाषा प्रकार , महत्व,
शेषताए त्रहन्दी की शब्द-संपदा
परभाषक शब्दावली

आकाइ-3

त्रलायत पहच ही गया (अत्मकथांश) महात्मा गांधी
अफसर (व्यंग्य) शरद जोषी
तीथयािा (कहानी) डॉ. त्रथलेष कुमार त्रमत्र
मकड़ी का जाला (व्यंग्य) डॉ. रामप्रकाश
सक्सेना वाक्य-संरचन:तत्सम, तदभव देशज त्रदेशी

आकाइ-4

अप दीपो भव (वक्त्रत्व कला) स्वामी शरद्वानंद
भारत का सामाजिक व्रथत्व (प्रस्तावना) जवाहरलाल
नेहरू पत्रि मैसूर के महाराजा को (पत्रि-लेखन)
स्वामी

त्रवेकानंद

बनी रहगी क्रकताबे (अलेख) डॉ. सुनीता रानी घोष
पत्रि-लेखन:महत्व और इसके व्रथ रूप
सड़क पर दौड़ते इहा मृंग (त्रबंध) डॉ.

श्यामसुंदर दबाकाइ-5

योग की शक्र (डायरी)

डॉ. हररवंपराय बचन

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

कोश के अंश में कोड पहलवान नहीं ईतरता(साक्षात्कार) भाषावद् डॉ. हरदेव बाहरी से ए.ओ.त्रिभुवननाथ शुक्ल

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

नीग्रो सैत्रनक से भे०ंट (यािा-संस्मरण)
यक्रद बा न होत०ी तो शायद गांधी को
शमयह उँचाइ न त्रमलती (साक्षात्कार) 5 कथाकार
सर-लेखन, भाव-पल्लवन साक्षात्कार और कौशल

डॉ. देवेद्र सत्याथी
आरराज कशोर से सत्येद्र

REFERENCE BOOK

- Hkkjrh;rk d: vej Lojj e/; izns'k fgUnh xzaFk vdkneh



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

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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 8s possibilities.

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

REFERENCE BOOK

- म[ferk ds ewy vk/kkj] Mk- ioh'k dekj vxoky ,o Mk- vouh'k dqekj feJk] lkgR; Hkou id'ku 2013 laLdj'k
- 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.



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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:-4

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

- -0;olkf;d i cak d fl)kar] Mk- ioh t dekj vxoky ,o Mk- vouh'k dekj feJk] lkfgR; Hkou idk"ku 2013 laLdjvk
- 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
- Business Management -Dinkar Pagare – Sultan Chand & sons, New Delhi
- Management theory & practice - C B Gupta



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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: 1BCOM4,CREDIT:-4

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-4

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

- foRrh; ys[kkadu } vxoky ,o eaxy } ,wfuoly ifCyds'ku 2013 संस्करण
- foRrh; ys[kkadu } ,I- ,e- 'kDyk , I kfgR; Hkou ifCyds'ku] vlxjka
- 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 Rechards 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:-4

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:-4

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

- O;f"V vFk'kkL=] Mk iar] tu ,o vxzoky] IkfgR; Hkou idk'ku 2013 laLdj
- 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:-4

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 ,

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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

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: 1BCOM6 BK, CREDIT:-4

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-cedars 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

SECOND SEMESTER



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SEMESTER- Second Semester

PROGRAMME: B.COM

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

COURSE CODE: 2BCOM10, 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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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: B.COM

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

COURSE CODE: 2BCOM3,CREDIT:-4

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

- O;kolkf;d l apkj j Mk ih-ds- vxoky ,o Mk- vfouk'k dekj feJk l kfgR; Hkou idk'ku 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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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: B.COM

COURSE CODE: 2BCOM4, CREDIT:-4

COURSE: -BUSINESS LAWS

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

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

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

- O;kolkf;d fu;eu :lkjs[kk] Mk 'kDy ,o lgk;] lkfgR; Hkou idk'ku 2013 संस्करण
- Business Regulatory Framework, Dr. G.K. Varshney Sahitya Bhawan Publication 2013 Edition..
- Dr. O P Gupta," Business Regulatory Framwork" SBPD Publishing House
- Dr. G K Varshney,"Business Regulatory Framework" Sahitya Bhawan Publication
- Chawla, Garg, And Sareen : Mercantile Law 7th Ed. Kalyani.

CVRU-IODE PROGRAMME GUIDE 2024-25 – FACULTY OF COMMERCE

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

SEMESTER- Second Semester

PROGRAMME: B.COM

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

COURSE CODE: 2BCOM5,CREDIT:-4

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

- O;kolkf;d lkaf;dh] Mk 'kDy ,o lgk;] lkfgR; Hkou idk'ku 2013 laLdj †
- Dr. Suresh Kataria & R L Kataria, “Business Statistics”, Kailash Pustak Sadan
- Shukla & Sahay,” Vyavsayik Sankhikya Business Statistics Theory And Practics,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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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Second Semester

PROGRAMME: B.COM

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

COURSE CODE: 2BCOM6P,CREDIT:-4

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 Monetary 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

- lef"V vFkkL=] Mll iar] tSu ,oa vxzoky IkfgR; Hkou izdk'ku 2013 laLdj ¶
- 2. Dornbusch & Fisher: Macroeconomics.
- Branson: Macroeconomic Theory.
- Shapiro: Macroeconomics Analysis.
- Dwivedi: Macroeconomics.
- Ackley: Macroeconomic Theory and Policy.



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

SEMESTER- Second Semester

PROGRAMME: B.COM

Course Code: 2BCOM6CA,CREDIT:-4

COURSE: -WINDOWS & MS OFFICE

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

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

Practical Max.M:50Min.M:17

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 , Introduction , 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 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 signatute 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

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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

Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Second Semester

PROGRAMME: B.COM

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

COURSE CODE: 2BCOM6BK, CREDIT:-4

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
- Hkkjrh; cafdax i-ckkyh] Mk ,ll- ds- flag ,o Mk t- ih- feJk] lkfgR; Hkou idk"ku

THIRD SEMESTER



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

SEMESTER- Third Semester

PROGRAMME: B.COM

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

COURSE CODE: 3BCOM1,CREDIT:-2

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

COURSE: -HINDI BHASHA AUR SAMVEDANA

आकाइ .एक

1. अचरण की सभ्यता : सरदार पूणय रसह
2. जवानी (काव्य) : श्री माखनलाल चतुर्वेदी
3. ऋज्वान : पररभाषा, शाखाएँ, संक्षिप्त आतहास
4. सपनों की ईड़ान : ए. पी.जे. अब्दल कलाम
5. प्रमुख वैज्ञानिक आविष्कार और हमारा जीवन
6. ुरट

संशोधन आकाइ .दो

1. शरीष के फूल-नबंध : अचाण हजारी प्रसाद िवेदी
2. विकास का भारतीय मॉडलर: धमयपाल
3. नबंध लेखन की कला
4. संक्षिप्त.समास : संरचना और प्रकार
5. नराला : संस्मरण - महादवी

व्यायआकाइ .तीन

1. मांडव (यािा वृत्तांत): पं. रामनारायण ईपाध्याय
2. हदी भाषा का मानकीकरण
3. भारतीय कृषि
4. जीवन : ईद्व और विकास
5. जनजातीय जीवन
6. ईसने कहा था (कहानी) : श्री चन्द्रधर शमाय गुलेरी

आकाइ .चार

1. महाजनी सभ्यता (नबंध) : प्रेमचंद

2. मुहूर्त और लोकोक्तियाँ
3. सौर मण्डल
4. ब्रह्मण्ड और जीवन
5. शकागो (व्याख्या) : स्वामी त्रिवेकानन्द
- 6.

संस्कृतियाँ

आकाश . पांच

1. मध्यप्रदेश एवं छत्तीसगढ़ के पर्यटन स्थल
2. फ़िल्टर तो चाहिए ही. डॉ. दवेन्द्र दीपक
3. भारतीय वनस्पतियाँ और जीव
4. भोलाराम का जीवन (व्यंग्य) हररशंकर परसाइ
5. टॉगन का पंखी : त्रिवाहनवास राम

REFERENCE BOOK

- fgUnh Hkk"kk ,o laosnuk] e/; izns'k fgUnh xzaFk vdkneh



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

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:-4

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, Deffects & steps of reform.

Unit-III Principle of public expenditure, Principle of public depth 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 & Expenditre 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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Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- Third Semester

PROGRAMME: B.COM

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

COURSE CODE: 3BCOM4,CREDIT:-4

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

- ykxr ys[kkadu ik- ,Ek-,Yk- vxoky ,o Mk- ds- ,y- xlrk] lkgR; Hkou idk'ku 2013laLdj]tA
- S.P. Jain and KL. Narang , —Cost Accountingl, Kalyani Publishers, New Delhi.Edn.2005
- Cost accounting,prof. m l agrawal & DR. K L GUPTA
- R.S.N. Pillai and V. Bagavathi , —Cost Accountingl,S. Chand and Company Ltd., New Delhi.Edn.2004
- S.P.Iyyangar, —Cost Accounting Principles and Practicel, Sultan Chand, New Delhi. 2005.
- V.KSaxena & C.D.Vashist, —Cost Accountingl, Sultan Chand, New Delhi 2005.
- M.N.Arora, —Cost Accountingl, Sultan Chand, NewDelhi 2005.



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

SEMESTER- Third Semester

PROGRAMME: B.COM

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

COURSE CODE: 3BCOM5,CREDIT:-4

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

- दलुह वल/कु;े] डु- ,[] ,े] 'कुडु ,ु डु ,[] दु] डुग डुकुग; डुकु डु'कु 2013 डुलडुडुडु
- 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:-4

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

COURSE: BUSSINESS ENVIRONMENT

Unit-1 Theoretical Framework of Business Environment : Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalisation, Privatisation and Globalisation.

Unit-2 Economic Environment of Business : significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy, licensing policy, fiscal policy, Monetary policy and EXIM policy.

Unit-3 Political and Legal Environment of Business : Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

Unit-4 Socio, Cultural & International Environment : Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

Unit-5 Technological Environment : Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.

REFERENCE BOOK

- O;kolkf;d i;kZoj[tk] Mk- ,l-ds- f[ag] kfgR; Hkou izdk'ku 2013 lalDj tA
- i;kZoj[tk] Mk- ,u-, l- H[MkjH kfgR; Hkou izdk'ku 2013 lalDj tA
- Business Environment –Dr P C Jain& Dr.S.S Verma, sahitya Bhawan Publication
- Business Environment-Vivek Mittal, Excel Book
- Sundaram & Black ,The International Business Environment ,Prentice Hall, New Delhi.



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

SEMESTER- Third Semester

PROGRAMME: B.COM

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

COURSE CODE: 3BCOM6CA,CREDIT:-4

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, 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++ I, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.
- D.Ravichandran, –Programming with C++I, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.



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

SEMESTER- Third Semester

PROGRAMME: B.COM

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

COURSE CODE: 3BCOM6BK,CREDIT:-4

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 :-

- Hkkjrh; cafdx ikkyh] Mk ,I] d] flag] ,o Mk ts- ih- feJk ikfgR; Hkou idk'ku
- 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. Caluctta.
- Sayers R.S. Modern Banking: Oxford University Press.

CVRU-IODE Programme Guide (2024-25) - FACULTY OF COMMERCE

- 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.

FOURTH SEMESTER



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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: 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**



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: 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

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



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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: 70 MIN. M: 23

COURSE CODE: 4BCOM3, CREDIT:-4

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.

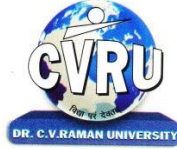
Unit-III Fund Flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3)

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

- **icakdh; ys[kkfof/k] Mk- ,Iih- xlrk ,o Mk- d - ,y- xlrk] lkfgR; Hkou idk'ku 2013 laLdj[ka**
- 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:-4

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

- vads[krk] Vh-vkj- "kek] lkfgR; Hkou idk'ku 2013 संस्करण
- Auditing - Porwal&Kapoor Kitab Mahal, Patna, 2005
- Auditing Dr. B K Mehta,SBPD Publishing House
- Auditing T R Sharma,Sahitya Bhawan Bpublication 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:-4

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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Institute of Open and Distance Education (IODE)
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SEMESTER- Fourth Semester

PROGRAMME: B.COM

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

COURSE CODE: 4BCOM6P,CREDIT:-4

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

- fo i'ku d fl)kar] Mk . , l . lh. tu]lkfgr; Hkou idk'ku 2013 laLdj tA
- 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:-4

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

**COURSE:- DATABASE MANAGEMENT SYSTEMS
(THEORY & PRACTICES)**

PRACTICAL MAX.M:50MIN.M:17

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

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



Dr. C.V. RAMAN UNIVERSITY

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SEMESTER- Fourth Semester

PROGRAMME: B.COM

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

COURSE CODE: 4BCOM6BK,CREDIT:-4

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 Chakravathy 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



FIFTH SEMESTER



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

SEMESTER- Fifth Semester

PROGRAMME: B.COM

COURSE CODE: 5BCOM1,CREDIT:-2

COURSE:- BHASHA KAUSHAL AUR SANCHAR SADHAN

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

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

आकाइ - 1

1. भारतीय सस्कृत
2. भारतीय समाज व्यवस्था
3. सभ्यता एव संस्कार
4. क्लैिक चेतना
5. समन्वयीकरण (भारतीय एव अंतराणीय

सदभय में) आकाइ - 2

1. धमय
2. षाय
3. दशयन
4. नीत
5. साहत्य

आकाइ - 3

1. संचार संसाधन : सम्पन्न के नए षतज
2. समाचार पि
3. भारतीय प्रेस पररषद्
4. रेडयो
5. दूर दशयन

आकाइ - 4

1. षनमेा
2. रंगमंच
3. सर्गीत
4. षचि, मूत, स्थापत्य कला

5. शलप कला

आकाइ - 5

1. कम्प्यूटर

2. दसू भाष: खजान की सौगात

3. मऱिं (कहानी): प्रमे चदं

4. मातृभूम (कवता): मैथलीशरण गुप्त

6. साहत्यकार का दायत्व: डॉ. प्रेम भारती

REFERENCE BOOK

- संदभय पुस्तक – मध्यप्रदेश त्हन्दी ग्रंथ अकादमी भोपाल िारा प्रकाशत पुस्तक



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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: 5BCOM2, CREDIT:-2

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

COURSE:-Basic COMPUTER & INFORMATION TECHNOLOGY -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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Institute of Open and Distance Education (IODE)
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SEMESTER- Fifth Semester

PROGRAMME: B.COM

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

COURSE CODE: 5BCOM3,CREDIT:-4

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

COURSE:- HUMAN RESOURCE MANAGEMENT

UNIT 1

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 2

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 3

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 4

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 5

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:-4

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

SEMESTER- Fifth Semester

PROGRAMME: B.COM

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

COURSE CODE: 5BCOM5,CREDIT:-4

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

COURSE:- FINANCIAL MANAGEMENT

Unit-1 Financial Management : Finance goals, Profit vs. wealth maximization; Financial functions - Investment, financing and dividend decision, Financial Planning.

Unit-2 Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

Unit-3 Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of returnprofitability index; NPV and IRR comparison.

Unit - 4 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 mode, Gordon's Model, M.M. Hypothesis.

Unit - 5 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

- foRrh; ical Mk ,ih- xlrk] lkfgR; Hkou idk'ku 2013 laLdj@kA
- 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:-4

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

CVRU-IODE Programme Guide (2018-19) - FACULTY OF COMMERCE

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



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

SEMESTER- Fifth Semester

PROGRAMME: B.COM

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

COURSE CODE: 5BCOM6CA,CREDIT:-4

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

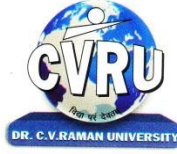
User Controls in VB.NET - Introduction, The Control Class, The Control Class' Properties, The Control Class' Methods, Creating the Control Project 1, The RoundButton Control, Creating the Control Project 2, Building the new Button

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



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

PROGRAMME: B.COM

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

COURSE CODE: 5BCOM6P, CREDIT:-4

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

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. Aludipillai : –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. Julian 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 भोपार द्वारा प्रकाशित पुस्तक



Dr. C.V. RAMAN UNIVERSITY

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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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SEMESTER- Sixth Semester

PROGRAMME: B.COM

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

COURSE CODE: 6BCOM3,CREDIT:-4

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

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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SEMESTER- Sixth Semester

PROGRAMME: B.COM

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

COURSE CODE: 6BCOM4,CREDIT:-4

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

- fuxeh; yskkadu] Mk- ,l- ,e- 'kDy ,o Mk - ,l- ih- xlrk] lkfgR; Hkou idk'ku 2013 laldj □ kA
- 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-II, 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:-4

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

COURSE:- FINANCIAL MARKET & INVESTMENT MANAGEMENT

Unit-1 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-2 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-3 Financial Services, Merchant Banking-Factions and Role, SEBI Guidelines, Credit Rating concept, Functions and Types.

Unit - 4 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 - 5 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

- foRrh; ctkjkj dh dk; i tkyh] ik- oh-ih- vxoky] lkfgR; Hkou idkku 2013 laLdjtkA
- 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:-4

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- Courses & 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 Vittyta Padhatiya , Dr. Sinha, Varshney & Ratan, Sahitya Bhavan Publication
- Basu A. K. Fundamentals of Banking Theory and price: 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 : Funcation 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



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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:-4

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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Institute of Open and Distance Education (IODE)
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SEMESTER- Sixth Semester

PROGRAMME: B.COM

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

COURSE CODE: 6BCOM6B, CREDIT:-4

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

COUNSELING AND STUDY STRUCTURE

Sl. No.	Code	Title of the Course	Credit	Total Hours of Study	Counselling and Study Structure (hours)			
					Face to Face Counselling	Self study	Practical	Assignments
FIRST SEMESTER								
1	1BCOM1	Hindi Bhasha aur Sanrachna	2	60	8	34	-	18
2	1BCOM2	Fundamentals of Entrepreneurship	2	60	8	34	-	18
3	1BCOM3	Principles of Management	4	120	16	68	-	36
4	1BCOM4	Financial Accounting	4	120	16	68	-	36
5	1BCOM5	Business Mathematics	4	120	16	68	-	36
Opt. any one from below as a specialisation								
6	1BCOM6P	Micro Economics	4	120	16	68	-	36
	1BCOM6CA	Introduction to computers & Information Technology						
	1BCOM6BK	Principle of Banking						
SECOND SEMESTER								
7	2BCOM1	English Language and Indian Culture	2	60	8	34	-	18
8	2BCOM2	Development of Entrepreneur	2	60	8	34	-	18
9	2BCOM3	Business Organization & Communication	4	120	16	68	-	36
10	2BCOM4	Business Economics	4	120	16	68	-	36
11	2BCOM5	Business Statistics	4	120	16	68	-	36
As per opted specialisation in semester one								

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12	2BCOM6P	Macro Economics	4	120	16	68	-	36
	2BCOM6CA	Windows & MS Office				44	24	36
	2BCOM6BK	Indian Banking System				51	-	36
THIRD SEMESTER								
13	3BCOM1	Hindi Bhasha aur Samvedana	2	60	8	34	-	18
14	3BCOM2	Environmental Study-I	2	60	8	34	-	18
15	3BCOM3	Public Finance	4	120	16	68	-	36
16	3BCOM4	Cost Accounting	4	120	16	68	-	36
17	3BCOM5	Indian Companies Act	4	120	16	68	-	36
As per opted specialisation in semester one								
18	3BCOM6P	Bu. Environment	4	120	16	68	-	36
	3BCOM6CA	OOPS & Programming in C++				44	24	36
	3BOM6BK	Banking Theory Law & Practices				51	-	36
FOURTH SEMESTER								
19	4BCOM1	English Language and Scientific Temper	2	60	8	34	-	18
20	4BCOM2	Environmental Study-II	2	60	8	34	-	18
21	4BCOM3	Management Accounting	4	120	16	68	-	36
22	4BCOM4	Auditing	4	120	16	68	-	36
23	4BCOM5	Income Tax Law & Practices	4	120	16	68	-	36
As per opted specialisation in semester one								
24	4BCOM6P	Principles of Marketing	4	120	16	68	-	36

CVRU-IODE Programme Guide (2024-25) - FACULTY OF COMMERCE

	4BCOM6CA	Database Management Systems (Theory & Practices)				44	24	36
	4BCOM6BK	Banking Theory Regulatory Mechanism				51	-	36
FIFTH SEMESTER								
25	5BCOM1	Bhasha Kaushal aur Sanchar Sadhan	2	60	8	34	-	18
26	5BCOM2	Computer & Information Technology Basics-I	2	60	8	22	12	18
27	5BCOM3	Human Resource Management	4	120	16	68	-	36
28	5BCOM4	Indirect Tax	4	120	16	68	-	36
29	5BCOM5	Financial Management	4	120	16	68	-	36
As per opted specialisation in semester one								
30	5BCOM6P	Banking & insurance law	4	120	16	68	-	36
	5BCOM6CA	Programming with VB.NET				44	24	36
	5BCOM6BK	Technology in Banking				68	-	36
SIXTH SEMESTER								
31	6BCOM1	English Language and Aspects of Development	2	60	8	34	-	18
32	6BCOM2	Computer & Information Technology Basics-II	2	60	8	22	12	18
33	6BCOM3	PC Accounting System – Tally	4	120	16	68	-	36
34	6BCOM4	Corporate Account	4	120	16	68	-	36
35	6BCOM5	Financial Market & Investment Management	4	120	16	68	-	36

CVRU-IODE Programme Guide (2024-25) - FACULTY OF COMMERCE

36	6BCOM6P	Money and Financial System	4	120	16	68	-	36
	6BCOM6CA	Programming with ASP.NET				44	24	36
	6BCOM6BK	Credit & Risk Management in Banking				68	-	36

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
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
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
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
FIFTH SEMESTER		
5BCOM1	BhashaKaushal aur Sanchar Sadhan	Module Published by CVRU Module Published by CVRU

CVRU-IODE Programme Guide (2024-25) - 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
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

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"> • November/ December 30 (for July session)
Second Semester	2BCOM1 2BCOM2 2BCOM3 2BCOM4 2BCOM5 2BCOM6	<ul style="list-style-type: none"> • April 30 (for July Session)
Third Semester	3BCOM1 3BCOM2 3BCOM3 3BCOM4 3BCOM5 3BCOM6	<ul style="list-style-type: none"> • November/ December 30 (for July session)
Fourth Semester	4BCOM1 4BCOM2 4BCOM3 4BCOM4 4BCOM5 4BCOM6	<ul style="list-style-type: none"> • April 30 (for July session)
Fifth Semester	5BCOM1 5BCOM2 5BCOM3 5BCOM4 5BCOM5 5BCOM6	<ul style="list-style-type: none"> • November/ December 30 (for July session)
Sixth Semester	6BCOM1 6BCOM2 6BCOM3 6BCOM4 6BCOM5 6BCOM6	<ul style="list-style-type: none"> • April 30 (for July session)

INSTRUCTIONS TO STUDENTS FOR FORMATTING THE ASSIGNMENTS

सत्रीय कार्य हेतु छात्रों के लिये निर्देश

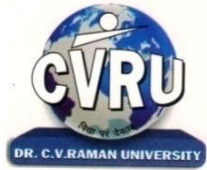
1. Assignment questions are available on the university website (cvru.ac.in). Learners support division will also send assignment questions to learners through mail ID. Each course has one/two/three assignments as per course credit. It can be online/offline, All assignments should be completed and submitted (offline and online) at IODE CVRU before the due date.
असाइनमेंट प्रश्न विश्वविद्यालय की वेबसाइट (cvru.ac.in) पर उपलब्ध हैं। शिक्षार्थी सहायता प्रभाग शिक्षार्थियों को मेल आईडी के माध्यम से असाइनमेंट प्रश्न भी भेजेगा। प्रत्येक पाठ्यक्रम में पाठ्यक्रम क्रेडिट के अनुसार एक/दो/तीन असाइनमेंट होते हैं। यह ऑनलाइन/ऑफलाइन हो सकता है, सभी असाइनमेंट पूरे होने चाहिए और नियत तिथि से पहले IODE CVRU पर (ऑफलाइन और ऑनलाइन) जमा किए जाने चाहिए।
2. Online assignment questions will be also sent to learners' email IDs via Google Forms. Learners must submit assignments according to the given time and instructions.
असाइनमेंट प्रश्न Google फॉर्म के माध्यम से शिक्षार्थियों की ईमेल आईडी पर भेजे जाएंगे। शिक्षार्थियों को दिए गए समय और निर्देशों के अनुसार असाइनमेंट जमा करना होगा।
3. 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।
4. 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 सतत मूल्यांकन का महत्वपूर्ण अंग है एवं अन्तिम ग्रेडिंग में 30 प्रतिशत अंक निर्धारित हैं। सतत मूल्यांकन में उत्तीर्ण करने हेतु प्रत्येक सत्रीय कार्य में संबंधित कार्यक्रम के परीक्षा योजना के अनुसार न्यूनतम अंक प्राप्त करना अनिवार्य है।
5. 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 होनी चाहिए। (आप चाहें तो कवर की फोटोप्रति प्रत्येक सत्रीय कार्य पर लगाकर प्रयुक्त कर सकते हैं)
6. 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।
7. 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।
8. Please do not copy the assignment from other student.
कृपया सत्रीय कार्य दूसरे छात्र से कॉपी न करें।
9. 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।

10. 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।
11. You can resolve the difficulties you may face while studying the course material by sending an e-mail to Programme coordinator IODE CVRU. 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 के 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 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.

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)

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.

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

