



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

BACHELOR OF COMMERCE (B.Com)

SESSION 2018-19

DURATION - 36 MONTHS (3 YEARS)

ELIGIBILITY – 12TH IN ANY DISCIPLINE

SCHEME OF EXAMINATION

Course Code	Nature of the Course	Name of the Course	Credit			Total Credits	Total Marks	Theory		Practical's		Assignment	
			L	P	T			Max	Min	Max	Min	Max	Min
First Semester													
3010113801	Ability Enhancement	Hindi Bhasha Aur Sanrachna	3	-	1	4	100	70	23	-	-	30	15
3010112901	Ability Enhancement	Entrepreneurship Development - I	3	-	1	4	100	70	23	-	-	30	15
3010112902	Core	Business Organization and Management	3	-	1	4	100	70	23	-	-	30	15
3010112903	Core	Business Environment	3	-	1	4	100	70	23	-	-	30	15
3010112904	Core	Financial Accounting	3	-	1	4	100	70	23	-	-	30	15
		Total	15	-	5	20	500	350	115	-	-	150	75
Second Semester													
3010214601	Ability Enhancement	English Language and Indian Culture	3	-	1	4	100	70	23	-	-	30	15
3010212901	Ability Enhancement	Entrepreneurship Development - II	3	-	1	4	100	70	23	-	-	30	15
3010212902	Core	Business Economics	3	-	1	4	100	70	23	-	-	30	15
3010212903	Core	Business Laws	3	-	1	4	100	70	23	-	-	30	15
3010212904	Core	Quantitative Techniques	3	-	1	4	100	70	23	-	-	30	15
		Total	15	-	5	20	500	350	115	-	-	150	75
Third Semester													
3010313801	Ability Enhancement	Hindi Bhasha Avam Samvedana	3	-	1	4	100	70	23	-	-	30	15
3010311102	Ability Enhancement	Environmental Study - I	3	-	1	4	100	70	23	-	-	30	15
3010312901	Core	Business Auditing	3	-	1	4	100	70	23	-	-	30	15
3010312902	Core	Indian Company Act	3	-	1	4	100	70	23	-	-	30	15
3010312903	Core	Cost and Management Accounting	3	-	1	4	100	70	23	-	-	30	15
		Total	15	-	5	20	500	350	115	-	-	150	75

Fourth Semester													
3010414601	Ability Enhancement	English Language and Scientific Temper	3	-	1	4	100	70	23	-	-	30	15
3010411102	Ability Enhancement	Environmental Study - II	3	-	1	4	100	70	23	-	-	30	15
3010412901	Core	Financial Market & Banking Institutions	3	-	1	4	100	70	23	-	-	30	15
3010412902	Core	Business Taxation	3	-	1	4	100	70	23	-	-	30	15
3010412903	Core	Corporate Account	3	-	1	4	100	70	23	-	-	30	15
		Total	15	-	5	20	500	350	115	-	-	150	75
Fifth Semester (With Group Electives)													
3010513801	Ability Enhancement	Bhasha Kaushal Avam Sanchar Sadhan	3	-	1	4	100	70	23	-	-	30	15
3010512101	Skill Enhancement	Computer & Information Technology Basics	3	-	1	4	100	70	23	-	-	30	15
3010512901	Core	Research Methodology	3	-	1	4	100	70	23	-	-	30	15
(For Banking/Taxation/Economics)													
	Discipline Specific Elective	Group Elective - I	3	-	1	4	100	70	23	-	-	30	15
	Discipline Specific Elective	Group Elective - II	3	-	1	4	100	70	23	-	-	30	15
		Total	15	-	5	20	500	350	115	-	-	150	75
(For Computer Application)													
	Discipline Specific Elective	Group Elective - I	3	1	-	4	100	70	23	30	15	-	-
	Discipline Specific Elective	Group Elective - II	3	1	-	4	100	70	23	30	15	-	-
		Total	15	2	3	20	500	350	115	60	30	90	30
Sixth Semester (With Group Electives)													
3010612901	Core	Financial Management	3	-	1	4	100	70	23	-	-	30	15
3010632901	Research Component	Project Work	-	8	-	8	200	-	-	200	100	-	-
(For Banking/Taxation/Economics)													
	Discipline Specific Elective	Group Elective - III	3	-	1	4	100	70	23	-	-	30	15
	Discipline Specific Elective	Group Elective - IV	3	-	1	4	100	70	23	-	-	30	15
		Total	9	8	3	20	500	210	69	200	100	90	45
(For Computer Application)													
	Discipline Specific Elective	Group Elective - III	3	1	-	4	100	70	23	30	15	-	-
	Discipline Specific Elective	Group Elective - IV	3	1	-	4	100	70	23	30	15	-	-
		Total	9	10	1	20	500	210	69	260	130	90	15

Evaluation Scheme

- Minimum marks required to pass in each theory paper in a semester shall be 33%.

- Minimum marks required to pass in a semester shall be 50% in each Practical/Assignments/Fieldwork Project /Dissertation..

SPECILIZATION WITH ELECTIVE

***Note** - Students need to select any one group and choose any two subjects from selected group for fifth and sixth semester.

Electives for Fifth Semester			Electives for Sixth Semester		
Course Code	Nature of the Course	List Of Electives	Course Code	Nature of the Course	List Of Electives
Group: Banking					
3010542901	Discipline Specific	Indian Banking System	3010642901	Discipline Specific	Banking Theory Regulatory Mechanism
3010542902	Discipline Specific	Banking Theory Law & Practices	3010642902	Discipline Specific	Technology in Banking
3010542903	Discipline Specific	Banking and Insurance	3010642903	Discipline Specific	Credit & Risk Management in Banking
Group: Taxation					
3010542904	Discipline Specific	Tax Procedure and Management	3010642904	Discipline Specific	Personal Tax Planning
3010542905	Discipline Specific	Income Tax Law and Practice	3010642905	Discipline Specific	Goods & Services Tax
3010542906	Discipline Specific	Corporate Tax Planning	3010642906	Discipline Specific	E-Filing of Returns
Group: Economics					
3010542907	Discipline Specific	Principles of Economics	3010642907	Discipline Specific	Economic Planning
3010542908	Discipline Specific	Indian Economics	3010642908	Discipline Specific	International Economics
3010542909	Discipline Specific	Monetary Economics	3010642909	Discipline Specific	Quantitative techniques for Economics
Group: Computer Applications					
3010542101	Generic	Windows & MS Office	3010642103	Generic	RDBMS
3010542102	Generic	PC Accounting System - Tally	3010642104	Generic	Software Development and Visual Basic.NET
3010542103	Generic	Programming in C	3010642105	Generic	Internet and Web Designing



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- 1st

Course: B. A.

SUBJECT: HINDI BHASHA AUR SANRACHNA

Subject Code: 3010113801

Max. Marks: 70

MIN. MARKS: 23

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Dr. C.V. RAMAN UNIVERSITY
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester

BRANCH: BACHELOR OF COMMERCE (B.COM.)

COURSE: ENTREPRENEURSHIP DEVELOPMENT -I

Course Code: 3010112901

THEORY MAX. MARKS: 70

THEORY MIN. MARKS: 23

OBJECTIVES: To enable the students to understand the theoretical and practical aspects of Entrepreneurship Development and Small Scale Industries

Unit –1

Introduction: Concept of Entrepreneur, Concept and process of Entrepreneurship, Function of Entrepreneurs, Types of Entrepreneurs, Entrepreneurial Decision Process, Behavioural Characteristics of Entrepreneurs, Theories of Entrepreneurship, Role and Importance of Entrepreneurship in Economic Development.

Unit- 2

Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social, and technological; Competitive factors; legal requirements for establishment of a new unit, Financing the New Venture; Venture capital sources and documentation.

Unit-3

Entrepreneurial Behavior: Innovation and Entrepreneur; Entrepreneurial behavior and psycho-Theories, Ethics and Social Responsibility of Entrepreneur.

Unit-4

Entrepreneurial Development Programmes (EDP): EDP, Their role ,relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

Unit -5

Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth , bringing about social stability and balanced regional development of industries ; Role in export promotion and import substitution ,forex earnings ,and augmenting and meeting local demand.

OUTCOMES: After studying this Course students will able to understand the theoretical and practical aspects of Entrepreneurship and establishment of a new venture.

Text Book :-

- 1- m|ferk ds ewy vk/kkj] Mkw- izoh.k dqekj vxzoky ,oa Mkw- vouh'k dqekj feJk] lkfgR; Hkou izdk'ku
- 2- Fundamental Of Enterprentureship, Dr.G.K.Varshney, Sahitya Bhawan Publication

Reference Book:

1. Entrepreneurship Development : Desai, Vasant.
2. Entrepreneurship and Environment, Desai, A. N.



Dr. C.V. RAMAN UNIVERSITY
Kargi Road, Kota, Bilaspur (C.G.)

SEMESTER- First Semester
3010112902

BRANCH: BACHELOR OF COMMERCE (B.COM.)

COURSE: BUSINESS ORGANISATION AND MANAGEMENT

Course Code:

THEORY MAX. MARKS: 70

THEORY MIN. MARKS:23

OBJECTIVE: The objective of this Course is to develop a basic understanding about the fundamental concepts and techniques of management in an organization.

Unit-I

Management- Introduction: - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Planning: - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making. Organizing: - Meaning, Importance, Principles and Significance, Steps Structure, Staffing: - Nature & Scope of Staffing, Manpower Planning, Recruitment, Sources of Recruitment, Selection & Training.

Unit II

Direction - Nature and Purpose, Importance of Direction, Techniques of Direction .Motivation: Concept, Theories - Maslow, Herzberg, McGregor. , Co- ordination: meaning, Characteristics. Leadership – Meaning; Nature; Approaches; Style; Different Methods of leadership; Qualities of Leader, Leadership Theories, Leadership Grid. Controlling- Meaning and Importance of Control Process, Characteristics of Good control System, Control techniques.

Unit III

Business Organisation :- Introduction and objectives of Business Organisation ,Classification of Business Activities, Evolution of Business Organisation . Modern Business, Business & Profession. Social Responsibilities of Business. Business - Size and Location, Plant Layout & size of business unit. Forms of Business Organization, sole proprietorship, partnership. Joint Hindu family, Joint stock Company, Distinction between company and partnership, co-operative organization.

Unit IV

Types of Organization- Line and Staff, Modern types of organizations : Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages. Business Combination Meaning Causes, Objectives, Types and Forms of Mergers, Takeover and Acquisitions. Introduction of Business Communication:- Introduction ,Essentials of Communication, Objectives – Barriers of Communication,

Forms of Communication, ,Communication process, principles and effective communication, SWOT Analysis.

Unit V

Means of Communication – Verbal Communication, Group Discussions; Mock Interview; Seminars; Effective Listening exercises; Individual and group presentation. Non-Verbal Communication: - Importance & Type-Cluster & Congruency, Kinetics Vocal cues, Modern Forms of Communication: - Telex, Fax, Telegram & Teleconferences. Written Communication: - Guides to effective writing, Correspondence including Letters & Job Applications, Memorandum, Office Orders, Reports-Types and preparation.

OUTCOMES: After learning this Course student will get familiarize with the fundamentals of management concepts so as to use this concept for effective management process within the organization.

Text Book :-

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Reference Book :

- 1 . Principles & Practice of management - L.M.Prasad - Sultan chand & Sons, New Delhi
2. Principles & Practice of management - Tripathi P.C.- Sultan chand & Sons, New Delhi
3. Business Management -Dinkar Pagare – Sultan Chand & sons, New Delhi
4. Management theory & practice - C B Gupta



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SEMESTER- First Semester

BRANCH: BACHELOR OF COMMERCE (B.COM.)

COURSE: BUSSINESS ENVIRONMENT

Course Code: 3010112903

THEORY MAX. MARKS: 70

Theory Min. Marks: 23

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

UNIT – I

Indian business Environment: concept, Nature, Scope and importance, Micro and macro environment, Impact of business environment on business decision, process of environment analysis for business decisions, Environmental Scanning, Social Responsibility of Business.

UNIT – II

Economic environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic Planning in India- Special focus on recent five years plan; Government policies- Industrial Policy, Fiscal Policy, monetary policy, EXIM Policy, Recent economic initiatives Niti Ayog.

UNIT – III

Socio Cultural environment and Financial System- Critical elements of socio cultural environment; problems of uneven income distribution; Emerging rural sector in India, Foreign Trade and Balance of Payment, Poverty in India, Unemployment in India, Inflation, Human Development, Rural Development, Problems of Growth.

UNIT – IV

Political and legal Environment in Business- Critical elements of Political environment ; Government and business; Changing dimensions of legal environment in India; MRTP Act; FEMA and licensing Policy; Consumer Protection Act, Patents Act 1970, Competition Act.

UNIT- V

International and Technological Environment: Multinational Corporations; Transnational Corporations, Liberalisation, Globalization, Privatization, disinvestment, SEZ(Special Economic Zones) and their impact in international Business; International Economic Institutions- GATT,WTO,UNCTAD, MOUs. World Bank, IMF and their Importance to India.

Text Book:-

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Reference Books:-

1. Sundaram & Black : The International Business Environment Prentice Hall, New Delhi.
2. Agrawal A. N. India Economy : Vikas Publishing House, Delhi.
3. Khan Farroq A Business and Society : S Chand Delhi.



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SEMESTER- First Semester

BRANCH: BACHELOR OF COMMERCE (B.COM.)

COURSE: FINANCIAL ACCOUNTING

Course Code: 3010112904

THEORY MAX. MARKS: 70

THEORY MIN. MARKS:23

OBJECTIVES: The objectives of the Course is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process

Unit- I

Basic Accounting Concepts: Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India. Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.

Unit-II

Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

Unit-III

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

Unit-IV

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

Unit-V

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

w.e.f: July 2018

Reconstitution of a partnership firm-Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of Partnership firm-Modes of Dissolution of a firm; Accounting entries; Insolvency of partners distribution.

OUTCOMES: After learning this Course student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective business decisions.

Text Books :-

1. Financial Accounting, by T. G. Ramesh, Vikas Publishing House, New Delhi.
2. Financial Accounting, by P. K. Mishra, Vikas Publishing House, New Delhi.

References Book :

1. Jain and Narang : Financial Accounting
2. S.N. Maheshwari : An Introduction to Accountancy
3. Mukherjee & Hanif : Fundamentals of Accounting
4. Antony R.N. and J.S. Accounting Principles Recharads Irwin Inc.
5. Gupta R.L. and Radhaswamy, M. financial Accounting, Sultan hand and Sons, New Delhi.
6. Monga J.R. Ahuja Girish, and Seghal Ashok Financial Accounting Mayor Paper Back Noida,
7. Shukla M. C. Grewal T.S. and Gupta S.C. Advanced Accounts, S. chand & Co. New Delhi.
8. Compendrum of Statement and Standards of Accounting. The Institure of Chartered Accountants of India, New Delhi.
9. Agrawal A.N. Agrawala K. N. Higher Sciences of Accountancy



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Second Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **ENGLISH LANGUAGE AND INDIAN CULTURE**

23

Course Code: **3010214601**

Theory Max. Marks: 70

Theory Min. Marks:

COURSE OBJECTIVE: The main objective of the subject is to provide knowledge about Indian literature and basic use to vocabulary in language.

UNIT I

1. Amalkanti : NirendranathChakrabarti
2. Sita : Toru Dutt
3. Tryst with Destiny : Jawaharlala Nehru
4. Delhi in 1857 : MirzaGhalib
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, Adjectives

w.e.f: July 2018

COURSE OUTCOMES: After completion of this subject students will get the knowledge about cultural perspective of Indian literature and able to use proper vocabulary in their language.



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SEMESTER- Second Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: ENTREPRENEURSHIP DEVELOPMENT -II

Course Code: 3010212901

Theory Max. Marks: 70

Theory Min. Marks: 23

OBJECTIVES:

To enable the students to understand the theoretical and practical aspects of entrepreneurship development with a major focus on development of small scale industries.

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

OUTCOMES: After studying this subject student will able to understand the development aspect of entrepreneurs and will also get insights about working and development of small scale industries.

TEXT BOOK

- Gupta, S.L. and Mittal, A. (2015), Development of Entrepreneurship. International book house pvt. Ltd Publication, 2015
- **xqlrk] ;w-lh- ¼2015½] m|ferk fodkl- dSyk”k iqLrd lnu] Hkksiky] 2015**

REFERENCE BOOKS

- Varshney, G.K. (2010).Fundamental Of Entrepreneurship, Sahitya Bhawan Publications.
- Agrawal and Mishra (2017) Fundamental Of Entrepreneurship, Sahitya Bhawan Publications.



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SEMESTER- Second Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **BUSINESS ECONOMICS**

Course Code: 3010212902

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The basic objective of this subject is to provide knowledge about the concepts and tools of Business Economics as applicable to decisions making in contemporary business environment.

Unit-1 Business Economics – Meaning and Definition – Nature and Scope – Introduction: Basic problems of an economy; Working of price mechanism. Law of Demand & utility Measurement. Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity's; Average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand. Demand Forecasting – Demand Distinctions.

Unit-2 Production Function: Law of variable proportions; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies.

Unit-3 Theory of Costs: Short-run and long-run cost curves- traditional and modern approaches. Market Structures: Market structures and business decisions: Objectives of a business firm.
a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; price discrimination. Practical applications.

Unit-4 Market Structures: A. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
b. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

Unit-5 Factor Pricing : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of

labour, Rent-concept modern theories of rent; Quasi-rent. Interests - concept and theories of interest; Profit -nature, concepts and theories of profit.

COURSE OUTCOME: After studying this subject student will able to understand the development aspect of entrepreneurs and will also get insights about working and development of small scale industries.

TEXT BOOK

- Sharma, S.K. ,Business Economics, ,Sahitya Bhawan Publications.
- Mithani, D.M, (2013), Business Economics, Himalaya Publishing House, 2013

REFERENCE BOOKS

- Baumol W.J. Economic Theory and Operation Analysis, New Delhi, Prentice Hall Inc.
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.



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SEMESTER- Second Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **BUSINESS LAW**

Course Code: 3010212903

Theory Max. Marks: 70

Theory Min. Marks: 23

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

Unit-1

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-2

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

Unit-3

Sale of Goods Act, 1930 – Concept, Formation of contracts of sale; Goods and their classification, price, condition and warranties, transfer of property in goods; performance of the contract of sales, unpaid seller and his rights, sale by auction, hire purchase agreement.

Unit-4

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-5

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

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

COURSE OUTCOME: After studying this subject student will able to understand the framework of Indian business laws.

TEXT BOOKS

- 'kqDy ,oa lgk;] O;kolkf;d fu;eu :lkjs[kk] lkfgR; Hkou izdk'ku
- Varshney, G.K., Business Regulatory Framework, Sahatya Bhawan Publication

REFERENCE BOOKS

- Desai T.R. Indian Contract Act, sale of Goods Act and Partnership Act. S.C Sarkar & Sons PVT.LTD.
- Kappor N.D. Business Law, Sultan Chand & Sons, New Delhi.



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

SEMESTER- Second Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **QUANTITATIVE TECHNIQUES**

Course Code: 3010212904

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The objectives of the course are to equip the students with the mathematical and statistical techniques and their application to business problems. The emphasis will be on the concepts, application and cases rather than derivations.

Unit-1

Overview to Quantitative Techniques:- Introduction to Business Mathematics, Functions of A.P. & G.P., Matrices:- types of matrices, Inverse of a Matrix. and their Managerial Applications, Problems & Case.

Unit-2

Ratio, Proportion, Percentage, Simple and Compound Interest, Profit and Loss, Discount. Linear programming problems -Linear programming formulation of LPP Graphical method of solution.

Unit-3

Introduction to Statistics, Measures of Central Tendency -mean, weighted mean, median, mode, geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion - Meaning, Definition, Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of Variation. Problems & Case

Unit-4

Correlation and Regression Analysis (Linear), Index Numbers, Time Series Analysis and Problems &Case.

Unit-5

Basic Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case

COURSE OUTCOME: After learning this subject student will gain the knowledge and develop the analytical skill with respect to the usage of mathematical and statistical methods in management decisions.

TEXT BOOK

- Gupta, S. P. and Gupta, M.P, (1997), Business Statistics, Sultan Chand and Sons, New Delhi, 1997.
- Shukla, S.M. and Sahai, S.P. – Business Statistics. SahityaBhavan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Mathematics. SahityaBhavan Publication

REFERENCE BOOKS

- Beri, G. (2015), Business Statistics, McGraw Hill Publications, 3rd Edition
- Vohra, N.D. (2016), Business Mathematics, McGraw Hill Publications,



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SEMESTER- Third Semester

Course Code: 3010313801

BRANCH: BACHELOR OF COMMERCE (B.Com.)

Theory Max. Marks: 70

COURSE: **Hindi Bhasha Avam Samvedana**

Theory Min. Marks: 23

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

SEMESTER- Third Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: ENVIRONMENTAL STUDY - I

Course Code: 3010311102

Theory Max. Marks: 70

Theory Min. Marks: 23

OBJECTIVE:

The objective of this subject is to develop a basic understanding about elements of environment science among the students.

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.

OUTCOMES:

After studying this paper students will be able to understand the fundamentals of environment science

along with various environmental elements and basic conservation laws.



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SEMESTER- Third Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **BUSINESS AUDITING**

Course Code: **3010312901**

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This Course aims at imparting knowledge about the principles and methods of auditing and application.

Unit-1

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-2

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

Unit-3

Vouching, Verification of Assets and Liabilities.

Unit-4

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

Unit-5

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

COURSE OUTCOME: After studying this paper students will able to understand the fundamentals of Auditing along with various elements of Audit and Vouching..

TEXT BOOK

- Sharma T.R., Business Auditing, Sahitya Bhawan Publication
- Shukla, S.M. and Sahai, S.P. – Business Statistics. Sahitya Bhawan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Mathematics. Sahitya Bhawan Publication

REFERENCE BOOKS

- Porwal & Kapoor Auditing Kitab Mahal, Patna, 2005
- Tandon, B.N. Auditing S.Chand & Company Publications New Delhi



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SEMESTER- Third Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **INDIAN COMPANY ACT**

Course Code: 3010312902

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This objective of this course is to provide basic knowledge of the provision Companies Act 2013, along with relevant case law.

Unit-1

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

Unit-2

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

Unit-3

Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholder v/s Member of the company. Debenture Meaning and Types Borrowing power Mortgages and Charges.

Unit-4

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

Unit-5

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

COURSE OUTCOME: After studying this subject students gains knowledge about the Company using basic tools of Company act 1956.

TEXT BOOK

- 'kqDy ,l] ,e ,o flag ,l] ds daiuh vf/kfu;e] lkfgR; Hkou izdk'ku
- Gulshan, S.S. & Kapoor, G.K. (2014), Business Law Including Company Law, New Age International Publishers, 16th Edition, 2014

REFERENCE BOOKS

- Chawla, Garg, and Sareen : Mercantile Law 7th Ed. Kalyani
- Shukla & Mahajan Company Law , Sahitya Bhawan Publication



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SEMESTER- Third Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **COST AND MANAGEMENT ACCOUNTING**

Course Code: 3010312903

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The aim of this subject is to develop a basic understanding about the cost accounting principles and the methods of cost accounting and budget related aspects in business organization.

Unit-1

Introduction: Cost and Cost Accounting, Scope, Objectives, Advantages and disadvantages, Installation of costing system. Material Control, Labour control, Overhead control, Fixed and Variable, direct and indirect.

Unit-2

Analysis of Cost – Preparation of cost sheet, estimate, tender and quotation.

Unit-3

Marginal Costing: Marginal cost vs. marginal costing; contribution , P/V ratio; Break even analysis, margin of safety, application of marginal costing. Standard Costing and Variance Analysis: material variances , labour variances.

Unit-4

Reconciliation of cost and financial Accounts. Funds Flow Statement. Cash Flow Statement (as per AS14)

Unit-5

Budgetary Control: Meaning, Classification, types of budget (fundamentals only).

COURSE OUTCOME: After learning this subject students will able to develop a basic understanding about the cost and budgeting related aspects in business organizations .

TEXT BOOK

- S.P. Jain & K.L Narang , Cost Accounting , Sahitya Bhawan Publication
- Sharma Sasi K Gupta, Management Accounting , Sahitya Bhawan Publication

REFERENCE BOOKS

- Iyyangar,S.P. Cost Accounting Principles and Practice Sultan Chand, New Delhi



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SEMESTER- Fourth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: ENGLISH LANGUAGE AND SCIENTIFIC TEMPER

Course Code: 3010414601

Theory Max. Marks: 70

Theory Min. Marks: 23

UNIT I

1. Tina Morries : 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 Morries : 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)



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SEMESTER- Fourth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **ENVIRONMENT STUDY II**

Course Code: 3010411102

Theory Max. Marks: 70

Theory Min. Marks: 23

OBJECTIVE: The subject provide an interdisciplinary approach to complex environmental problems using basic tools of natural and social sciences including ecosystem, chemistry, biology, economics, political, science and international process.

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 habital, 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.

OUTCOMES: After studying this subject students gains knowledge about complex environmental problems using basic tools of natural and social sciences.

References:

1. Erach Bharucha, Environmental Study, UGC



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SEMESTER- Fourth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: FINANCIAL MARKET AND BANKING INSTITUTION

Course Code: 3010412901

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: To enable the students to understand overview of Financial Markets in India.

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 ,Recent Trends in Indian Money Market.

Unit-2

Capital Market : Security Markets (a) New issue Markets (b) Secondary Markets, Fuctions 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 , Listing procedure and legal requirements, Security Exchange Board of India (SEBI)

Unit-3

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

Unit-4

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

Unit-5

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.

COURSE OUTCOME: After studying this subject students gains knowledge about overview of Financial Markets in India.

TEXT BOOK

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REFERENCE BOOKS

- Agrawal,V.P. Financial Market Operations, Sahitya Bhawan Publication



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SEMESTER- Fourth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **BUSINESS TAXATION**

COURSE OBJECTIVE: This course aims at imparting basic knowledge about major Indian Income Tax Act. And Goods and Services Tax.

Course Code: 3010412902

Theory Max. Marks: 70

Theory Min. Marks: 23

Unit-1

General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Assessment Year, Person, Assessee, Residential Status and Tax Liability, Exempted Income, Income From Salary, Income From House Property.

Unit-2

Income From Business and Profession, Income From Capital gain and Set off and Carry forward of Losses, Deductions from Gross Total Income, Tax deducted at Source, Advance Payment of Tax.

Unit-3

Income From Other Sources, Gross Total Income, Income Tax Authorities, Appeal and Revision, Computation of tax liability of individual, Procedure for assessment, assessment of firms, Penalties, offences and prosecutions, tax planning for individuals.

Unit-4

Goods and Service Tax, Pre GST Regime and Constitutional Amendment: Main Indirect Taxes, Drawback of Previous Value added Taxation, Avoidance of dual control. Taxation and Exemption from Tax, Meaning, Time and Expectation of Supply: Meaning of Supply, Essential elements of the formation of supply, types of Supply, Place of Supply.

Unit-5

E - Way Bill System: Meaning, Features, Need, Future of E - Way Bill. E - Commerce, Job work and Input Tax Credit , Audit and Refund , Offence, Penalties and Prosecutions , Features of GST portal. Registration under GST and Return Filing, Valuation In GST.

COURSE OUTCOME: After studying this paper students will able to understand the fundamentals of Income tax law and Basic knowledge about Goods and services tax.

TEXT BOOK

- Mehrotra , H.C. and Goyla. S.P , Income tax Law & Accounts, Sahitya Bhawan Publication
- Mehrotra H.C , Agrawal , V. P. ,Goods and Services Tax (G.S.T.) Sahitya Bhawan publication, Agra.
- Saklecha . Shripal and Saklecha Anit Goods and Services Tax S.P. Publishers

REFERENCE BOOKS

1. Basics of GST- Nitya Tax Associates. Taxman's Publication



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SEMESTER- Fourth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: CORPORATE ACCOUNTING

Course Code: 3010412903

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The objectives of the subject is to give exposure to the students, about fundamental of Corporate accounting principles, techniques and their application in the business decision making process.

Unit-1

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

Unit-2

Final Accounts of Companies (Excluding 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-3

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

Unit-4

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-4

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

COURSE OUTCOME: After learning this subject student will understand the fundamental principles and techniques of corporate accounting so as to use these concepts for effective business decisions.

TEXT BOOK

- Shukla, S.M., Corporate Accounting. Sahitya Bhawan Publication.

REFERENCE BOOKS

Goyal V.K, 2009, Corporate Accounting, Excel Book Publication



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SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **BASHA KAUSHAL AVAM SANCHAR SADHAN**

Course Code: **3010513801**

Theory Max. Marks: 70

Theory Min. Marks: 23

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: COMPUTER & INFORMATION TECHNOLOGY BASICS

Course Code: 3010512101

Theory Max. Marks: 70

Theory Min. Marks: 23

OBJECTIVE:

- This subject provides the basic and fundamental understanding of the working of computers.
- The subject allow student to become productive by acquiring basic understanding of MS-Office know to share data between MS-Office applications and also provides knowledge about concepts related to internet.

Unit I

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 II

I/O and STORAGE DEVICES Input Devices : Keyboard, Mouse, Trackball. Joystick, Digitizing tablet, Scanners, MICR, OCR, OMR, Light pen, Touch Screen. Output Devices: Monitors Characteristics and types of monitor. Types of Printer. Plotter, Sound Card and Speakers. Storage fundamental primary Vs Secondary. Various Storage Devices magnetic Tape. Cartridge Tape, Data Drives, Hard Drives, Floppy Disks, CD, VCD.

Unit III

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 IV

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.

Unit V

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. Bullets , footer, paragraph formatting, spell checking. Printing presentation Print slides, notes, handouts and outlines.

OUTCOMES:-

After learning this course students will able to demonstrate the basic mechanics of creating Word documents, presentation and excel calculation for office use along with introductory formatting techniques and presentation styles. Also they learn the other office usage and functions of Microsoft programs.

TEXT BOOK:-

- MS office 2004 Saxena,S. New Delhi Vikas Pub.
- MS office 2006 Saxena,S. New Delhi Vikas Pub.
- MS office XP for Everyone, Saxena Sanjay, New Delhi Vikas Publication
- MS office 2000 Resource Kit ,Ericson,Gary.. 1st Edition, N.Delhi prentice Hall Pub



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SEMESTER- - Fifth Semester (Common Subject)

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: RESEARCH METHODOLOGY

Course Code: 3010512901

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This subject gives a brief understanding about the research concepts and process. This subject aims to developing research skills in the field of management as well as their application in the business decision making.

Unit-1

Research: Types of Research, Characteristics of Good Research; Research Process; Problem Identification, Literature review, Formulation and statement of research problem, Characteristics of good research problem, Hypothesis- Formulation and Errors.

Unit-2

Research Design: Types of designs, Methods, Sampling Design: Fundamental concept, Probability and Non-probability sampling with applicability of each.

Unit-3

Methods and Techniques of Data Collection: Types of Data – Primary and Secondary, Various techniques used for collecting data, Pros and cons of each, Research Instruments – Types and use, Validity and reliability, Scaling techniques – Types and usage of each.

Unit-4

Fieldwork in Research and Data Processing: Analysis and interpretation of data, Coding, Editing and Tabulation of Data, Analysis of Data: Descriptive, Inferential and Multivariate analysis, Testing of hypothesis, Various Kinds of Charts and Diagrams, Overview and use of statistical software packages.

Unit-5

Reporting of Research: Types of reports, substance of reports, format of report, Precautions, Writing references, Bibliography and Annexure, Presentation of reports.

COURSE OUTCOMES: After learning this subject students will be able to understand the concepts and process of research carried out for effective decision making in all the functional areas of the business.

TEXT BOOK

- Kothari, C.R. (2014), Research Methodology, New Age International Publishers, 3rd Edition, 2014

REFERENCE BOOKS

- Chawla, Deepak and Sondhi, Neena (2015), Research Methodology – Concepts & Cases. Vikas Publishing House.
- Pannerselvam, R. (2014), Research Methodology. PHI Learning



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

SEMESTER- Sixth Semester (Common Subject)

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: FINANCIAL MANAGEMENT

Course Code: 3010612901

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This subject gives a brief understanding about the research concepts and process. This subject aims to developing research skills in the field of management as well as their application in the business decision making.

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 return profitability 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 earnings, Weighted Average cost of capital. Dividend Policies : forms of dividends and stability in dividends, determinates, 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)

COURSE OUTCOMES: After learning this subject students will be able to understand the concepts and process of Fund Management in financial aspects of business areas .

TEXT BOOK

- Gupta, S.P. (2015). Financial Management, Sahitya Bhawan Publication, 2015
- Srivastava, R.M. (2013), Financial Decision Making, Himaylaya Publishing House, Mumbai

REFERENCE BOOKS

- I. M. Pandey Financial Management, Vikas Publishing House Pvt. Ltd., 10th edition, 2007
- M.Y. Khan and P.K.Jain Financial management, Text, Problems and cases Tata McGraw Hill,5th edition, 2008



Dr. C.V. RAMAN UNIVERSITY

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BANKING GROUP

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **INDIAN BANKING SYSTEM**

Course Code: 3010542901

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The aim of this subject is to develop a basic understanding about the fundamental concepts and functions of Banking industry.

Unit-1

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

Unit-2

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-3

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

Unit-4

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

Unit-5

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

COURSE OUTCOMES: After studying this subject students will get basic understanding about the fundamental concepts and functions of banking industry.

TEXT BOOK

- Singh Ruchika, Gehlot Jasbir, 2016, Indian Banking System, Galgotia Publishing Company.

REFERENCE BOOKS

- Indian Institution of banking & Finance (2013), Principles & Practices of Banking, Macmillan Publishing, 3rd Edition, 2013



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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **BANKING THEORY LAW & PRACTICE**

Course Code: 3010542902

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The basic objectives of this subject to provide knowledge about the various functions associated with banking. Practice and procedures relating to deposit and credit, documentation, monitoring and control.

Unit-1

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

Unit-2

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-3

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-4

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

Unit-5

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.

COURSE OUTCOMES: After studying this subject student will get familiarize with the fundamental concepts and working aspects of Banks which helps them to smoothen their financial decisions with respect to organizations.

TEXT BOOK

- Gordon, E., and Gupta, P.K. (2015), Banking and Insurance, Himalaya Publishing House, Mumbai, 2015

REFERENCE BOOKS

- Indian Institution of banking & Finance (2013), Principles & Practices of Banking, Macmillan Publishing, 3rd Edition, 2013



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: BANKING AND INSURANCE

Course Code: 3010542903

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The aim of this subject is to provides students with a basic knowledge of how international financial markets, understanding of exchange rates, currency values fluctuate.

Unit-1

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-2

Various Forms used in Banks: Opening New Account - Cheque – Pay-in-Slip – Withdrawal form Transfer form – Draft – Bill of Exchange – Promissory Note – Traveler’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-3

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-4

w.e.f: July 2018

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

Unit-5

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

COURSE OUTCOMES: After studying this students will get familiarize with the fundamental concepts and working aspects of Banks and Insurance companies which helps them to smoothen their financial decisions with respect to organizations.

TEXT BOOK

- Gulati.c. neelam Banking and Insurance Excel Books Private Limited.

REFERENCE BOOKS

- Sethi jyotsna & Bhatia Nishwan Elements of banking and Insurance PHI Learning Private Limited New Delhi 2012
- Maheshwari, S.N. (2013), Banking & Insurance Law, Kalyani Publishers, 2013



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: BANKING THEORY REGULATORY MECHANISM

Course Code: 3010642901

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of Banking and Banking Regulation act 1949 in an organization.

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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

Unit-5

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

COURSE OUTCOMES: After learning this subject student will understand the fundamental principles and techniques of Banking as to use these concepts for effective Banking business decisions.

TEXT BOOK

- Digest of Banking Law and Practice, volume 1 and 2, May 1983 –Prajan Bhasin, Lalit.

REFERENCE BOOKS

- Laws And Practices Relating to Banking –IIB
- Law and Practice of Prudential Accounting Norms –Naganathan and S. Jayaraman, Sridhar.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **TECHNOLOGY IN BANKING**

Course Code: 3010642902

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The aim of this subject is to develop a basic understanding about the fundamental , Technology ,concepts and functions of Banking and industry.

Unit-1

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-2

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

Unit-3

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

Unit-4

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

Unit-5

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

COURSE OUTCOMES: After learning this subject student will get familiarize with the fundamentals of Banking concepts so as to use this concept for effective banking process and Technology.

TEXT BOOK

- Choubey N.S,2003, Indian Banking in Electronic Era,Sarup and Sons Publication.

REFERENCE BOOKS

- Sethi jyotsna & Bhatia Nishwan Elements of banking and Insurance PHI Learning Private Limited New Delhi 2012



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: CREDIT & RISK MANAGEMENT IN BANKING

Course Code: 3010642903

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The aim of this subject is to develop efficiency in risk management of banking and to develop decision making skill.

Unit-1

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-2

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

Unit-3

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-4

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-5

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

COURSE OUTCOMES: At the completion of this subject, students should be able to become efficient in risk management of banking and credit management of banking and decision making skill is developed.

TEXT BOOK

- Vaidyanathan.k,2013,Creddit and risk management for Indian Banks, SAGE Publication

REFERENCE BOOKS

- Sethi jyotsna & Bhatia Nishwan Elements of banking and Insurance PHI Learning Private Limited New Delhi 2012



Dr. C.V. RAMAN UNIVERSITY
Kargi Road, Kota, Bilaspur (C.G.)

TAXATION GROUP

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: TAX PROCEDURE AND MANAGEMENT

Course Code: 3010542904

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit-1

Advance payment of tax Tax deduction/collection at source, documentation, returns, Certificates Interest payable by Assessee/Government Collection and recovery of tax

Unit-2

Assessment, re-assessment, rectification of mistakes Appeals and revisions - Preparation and filing of appeals with appellate authorities - Drafting of appeal; statement of facts and statement of law

Unit-3

Penalties and prosecutions Settlement Commission Search, seizure and survey

Unit-4

Transactions with persons located in notified jurisdictional area General anti-avoidance rule Tax clearance certificate Securities transaction tax

Unit-5

Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS li-filing of ITRS

COURSE OUTCOMES: On successful completion of this subject, students will be able to: Employ a broad understanding of tax law, Conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information

TEXT BOOK

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.
- Goods and Services Tax (G.S.T.) Dr. H.C.Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra

REFERENCE BOOKS

- Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **INCOME TAX LAW AND PRACTICE**

Course Code: 3010542905

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: : This subject provides an introduction and overview of, fundamental concepts of income Tax; include Introduction to Law and Indian Income Tax Act 1961.

Unit-1

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-2

Income from Salary, Income from house property.

Unit-3

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

Unit-4

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-5

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

COURSE OUTCOMES: On successful completion of this subject, students will be able to: understanding of tax, Income from Salary, House Property, Income from Business and Profession, Capital Gains and Income from other Sources etc.

TEXT BOOK

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.
- Goods and Services Tax (G.S.T.) Dr. H.C.Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra

REFERENCE BOOKS

- Ahuja, Girish., and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: CORPORATE TAX PLANNING

Course Code: 33010542906

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This subject provides an introduction to, and overview of, fundamental concepts of income Topics include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

Unit-1

Tax planning, tax management, tax evasion, tax avoidance. Types of companies Residential status of companies and tax incidence, clubbing Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, deductions available to corporate assesses. Tax on distributed profits, Units of Mutual funds.

Unit-2

Tax planning with reference to setting up of a new business: Location of Business, nature of business, form of organisation. Tax planning with reference to financial management decision - Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets

Unit-3

Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance Compensation Tax planning with reference to distribution of assets at the time of liquidation

Unit-4

Tax planning in respect of non-residents, Taxable income for non-residents. interest, salaries and exemptions from tax to non-residents. Double taxation relief Provisions regulating transfer pricing, computation of Arm's length pricing Advance rulings Advance pricing agreement

Unit-5

Tax planning with reference to business restructuring - Amalgamation - Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into Company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies

COURSE OUTCOMES: On successful completion of this subject, students will be able to: Employ a broad understanding of tax law, Conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information.

TEXT BOOK

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.

REFERENCE BOOKS

- Goel Sandeep, Financial Markets, Institution and Services, PHI publication



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: PERSONAL TAX PLANNING

Course Code: 3010642904

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: To provide basic knowledge of income tax and wealth tax laws to students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

Unit-1

Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion: objective of tax planning. Basic framework of income tax law: meaning of a few frequently used terms like assessee, previous year assessment year

Unit-2

Tax planning relating to residential status: Tax planning with reference to residential status- relevance of residential status in computing taxable income, determination of residential status of

an individual, relationship between residential status and incidence of tax, area of tax planning- case study.

Unit-3

Tax planning with reference to salary income: summarized provisions relating to computation of income under the head salary, taxation of present benefits: bonus, fees and commission, meaning, types and tax implications of allowances, meaning, types, valuation and tax implication or perquisites, allowances v/s perquisites, terminal benefits like gratuity, leave encashment, commuted pension, tax relief u/s 89(1)

Unit-4

Planning with reference to wealth tax: wealth tax provision in brief: Incidence of tax liability: Valuation of immovable property: Computation of tax liability: area of tax planning.

Unit-5

Provisions in brief relating to concept of agricultural income and tax treatment of agricultural income, Gross total income, total taxable income, deduction, and exemption

COURSE OUTCOMES: After learning this subject student will be able to understand the basic knowledge of income tax and wealth tax laws.

TEXT BOOK

- Ahuja, Girish., and Gupta, Ravi. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- Singhanian, Vinod K., Singhanian, Kapil., and Monica Singhanian. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi

REFERENCE BOOKS

- Goyal, S.P. Direct Tax Planning. Sahitya Bhawan publication, Agra.
- Gomez Clifford, Financial markets, Institution and Financial services, PHI publication.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **GOODS AND SERVICES TAX**

Course Code: 3010642905

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

Unit-1

Goods and Service Tax: Introduction, History of GST in world, Tax included in GST, Concept of Dual GST, GST Administration Classification of Goods and Services Under GST, GST on Import and Export, GST Composition Scheme. **Pre GST Regime and Constitutional Amendment:** Constitutional Amendment, Main Previous Indirect Taxes Central sales Tax, Central Excise duty, Service Tax, Value Added Tax, Custom duty, Drawback of Previous Value added Taxation, Transitional provisions, Anti Profiteering rules 2017, Doctrine of Unjust enrichment, Avoidance of dual control.

Unit-2

Important meanings and Definitions: Business, Goods, Service, Person, Government, Capital Goods, Invoice etc. **Taxation and Exemption from Tax, Meaning, Time and Expectation of Supply:** Meaning of Supply, Essential elements of the formation of supply, Transfer of Possession, Composite and Mixed Supply, Valuation of Supply Valuation Methods. **Place of Supply of goods and Services:** Difference in Provisions of supply location. **Valuation In GST and Payment of Tax:** Transaction Value, Taxation Mechanism under GST, Computation of Taxable Value Under GST, Time of Payment of Tax by Supplier, E Ledger, I.T.C. Ledger, CPIN, CIN, E-FPB, TDS, TCS.

Unit-3

E - Way Bill System: Meaning, Features, Need, Future of E - Way Bill. **E - Commerce, Job work and Input Tax Credit:** E - Commerce, E - Commerce Operator, Aggregator, TCS by E - Commerce Operator, GST Payment on Reverse charge, **IGST Act:** Meaning, Advantage, Features, Interstate Supplies, Export Taxation, **Concept of Input Service Distributor in GST:** Input Service Distributor, **Return Process and Matching of Input Tax credit:** Objective of Return, Types, Upload of Challan bill, Need of Annual return and Final return.

Unit-4

Estimation, Audit and Refund: Starting of Audit, Special Audit, Compulsory B. R. C. **Demands and Recovery:** Tax recovery and methods. **Appeals and Revision:** Appeal Provision, Appeal in GST, Time Limit, **Advance Ruling:** Advance Ruling, demands, Process of receiving decision, to be cancellation of decision, Provisions of appeal against decision, order of rectification of errors.

Unit-5

Settlement Commission: Objectives, matters, structure, schedule of settlement application, Powers of Commission. **Inspections, Search, Seizure and Arrest:** Inspection, Search, seizure, Arrest, search warrant, seizure of things, Process of search, Illegal search, difference between seizure and arrest, ordinary crimes, Summons, Guidelines, **Offence, Penalties and Prosecutions:** Prescribed crimes, Penalties, Provisions of Penalty, Amount of Penalty, Prosecutions Prosecutable offence, mens-rea, Detention of imprisonment. **Frontend Business Process on GST, Rendered Services, Features of GST portal. Registration under GST and Return Filing**
COURSE OUTCOMES: After learning these subject students will able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

TEXT BOOK

- Mehrotra, H.C., Goods and Services Tax (G.S.T.), Sahitya Bhawan Publication, 2016.

REFERENCE BOOKS

- Basics of GST- Nitya Tax Associates. Taxman's Publication
- Goods and Services Tax Prof. Shripal Saklecha and CA Anit Saklecha. S.P. Publishers



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: E-FILLING OF RETURNS

Course Code: 3010642906

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: To provide basic knowledge of computation of tax procedures and e-filing of return of the income tax.

Unit-1

Conceptual Framework: Meaning of e-filing: Difference between e-filing and regular filing of returns: benefits and limitation of e-filing, types of e-filing process: relevant notifications.

Unit-2

Income tax and E-filing of ITRs: Introduction to income tax – basic terminology, types of assessee, income taxable under different heads, basics of computation of total income and tax liability,

deductions available from gross total income, PAN card, due date of filing of income tax return. Instructions for filling out from ITR-1, ITR-2, ITR-3, ITR-4, ITR4S, ITR-5, ITR-6.

Unit-3

TDS and E-filing of TDS Returns: Introduction to the concept of TDS: provision regarding returns of TDS: Types of Forms for filling TDS returns of TDS: types of forms for filling TDS returns: practical workshop on e-filing of TDS returns.

Unit-4

Service tax and E-filing of Service tax returns: Introduction to service tax: relevant notifications regarding e-filing of service tax returns: steps for preparing service tax returns.

Unit-5

Introduction to income tax portal: preparation of electronic return (practical workshop), practical workshop on e-filing of service tax returns.

COURSE OUTCOMES: After learning these subject students will able to develop a basic understanding about tax procedures followed under Income and Services tax in India and its Return Filling Procedures.

TEXT BOOK

- Ahuja, Girish., and Gupta, Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- **Software:** Excel Utility available at incometaxindiaefiling.gov.in

REFERENCE BOOKS

- Peter S. Rose and Sylvia C. and Hudgins, "Bank Management and Financial Services", Tata McGraw Hill, New Delhi, 2012.
- Padmalatha Suresh and Justin Paul, "Management of Banking and Financial Services, Pearson, Delhi, 2012.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: PRINCIPLES OF ECONOMICS

Course Code: 3010542907

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The objective of this subject is to develop a basic understanding about the fundamental concepts of Economics and techniques of Economics in an organization.

Unit-1

Definition, Evolution, Scope & Nature of economics, Methods of Economic Analysis - Inductive & Deductive – Logic, Merits & Demerits. Basic Concept – Law of Demand and Supply.

Unit-2

Utility – Cardinal and Ordinal Approaches, Elasticity of Demand – Price, Income & Cross Elasticity, Indifference Curve Analysis – Meaning, Characteristics, Consumer Equilibrium, Consumer Surplus.

Unit-3

Production – Laws of Production, Law of Variable Proportion, Return to Scale, Economies of Scale, Isoquants – Meaning and Characteristics, Concepts of Cost and Revenue – Total, Marginal & Average.

Unit-4

Market – Concept and Classification. Perfect Competition – Characteristics, Price and Output Determination for Firm and Industries. Monopoly – Characteristics, Price and Output Determination. Monopolistic Competition - Characteristics, Price and Output Determination.

Unit-5

Factor Pricing - Theory of Marginal Productivity of Distribution, Classical and Modern Theories of Wages, Rent, Interest and Profit. Keynesian, Theory of Interest.

COURSE OUTCOMES: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK

- Sharma, S.K. ,Business Economics, ,Sahitya Bhawan Publications.
- Mithani, D.M, (2013), Business Economics, Himalaya Publishing House, 2013

REFERENCE BOOKS

- Pant J.C. and Agrawal (2010). Economics, Sahitya Bhawan Publications, Agra.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: INDIAN ECONOMICS

Course Code: 3010542908

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The objective of the Subject to prepare the students will be able for a better understanding about Structure of Indian Economy.

Unit-1

Structure of Indian Economy – Primary, Secondary & Tertiary Sectors. Basic Features – Natural Resources, Land, Water, Forest and Mineral Resources.

Unit-2

w.e.f: July 2018

Human Resource of Indian Economy – Health, Nutrition, Education, Knowledge & Skills, Housing and Sanitation. Demographic Features (As per New Census) – Population, Size, Sex, Rural –Urban Classification, Population Distribution, Recent National Population Policy.

Unit-3

Agriculture – Nature and Importance, Land Reform, Green Revolution, Rural Credit, Agriculture Marketing and Mechanisation Basic Features of C.G.Economy, Main Causes of backwardness Agriculture in C.G.

Unit-4

Small Scale and Cottage Industries – Meaning, Important and Problems. Major industries in India – Iron & Steel, Textile, Sugar, Cement, Auto-Mobiles.

Unit-5

Planning India – Objective, Strategy, Achievement & Failures. Analysis of Current Five Year Plan.

COURSE OUTCOMES: After learning this subject student will get the knowledge about all the Indian Economics factors effecting business process and develop so that they could able to take business decisions accordingly.

TEXT BOOK

- Pant J.C. and Agrawal, Economics – Sahitya Bhawan Publication, Agra

REFERENCE BOOKS

- C.T. Kurien: Planning Poverty and Social Transformation, Allied Publications
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: MONETARY ECONOMICS

Course Code: 3010542909

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The Main Objectives of the Paper To prepare the students with a better understanding about measures of Money and value of Money. To provide a better understanding our students with Banking system of India.

Unit-1

Theories of Value of Money- Fisher, Cambridge equations, the cash Balances approach Keynesian Theory of Money and Prices, The Real Balance Effect, Modern - Quantity Theory of Money.

Unit-2

Measures of Money - Stock & Flow, Creation of Credit, Multiplier, Instruments of Monetary Controls, Monetary, Policy- Its role and effectiveness.

Unit-3

Inflation - Inflation Measurement and types of Inflation, Demand and Supply side Inflation, Excess Demand and Inflation, Effects of Inflation, Methods to Check Inflation, Stagflation and Anti-Inflation Policy, Inflation and Indian Economy. Inflation and Unemployment, Phillips curve, The Relationship between Inflation and Unemployment.

Unit-4

Banking Systems in India- Types of Banks. Bank as Depositories, Demand Deposits, Bank as Financial Intermediaries, Commercial Banking Origin & Growth, Functions of Commercial Banks. Role of Commercial Banks in a Developing Economy. New Trends in Commercial Banking.

Unit-5

Business Cycles- Meaning and Nature, Theories of Trade-Cycle , Monetary Theory, Schumpeter, Keynesian, Samuelson and Hicks. Non-Monetary Theories of business cycle.

COURSE OUTCOMES: After learning this subject student will get the knowledge about all the Indian economics factors effecting business process and develop so that they could able to take business decisions accordingly.

TEXT BOOK

- Mithani, D.M, (2013), Business Economics, Himalaya Publishing House, 2013

REFERENCE BOOKS

- D.M. Mithani, "Money Banking, International Trade and Public Finance". Himalaya Publishing House pvt. Ltd.
- Chauhan M.S., Monetary Policy and Market Economy, Sumit Interprises. New Delhi.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: ECONOMIC PLANNING

Course Code: 3010642907

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: To prepare the students with appropriate Statistical skills for analysis of economic Planning and development.

Unit-1

OBJECTIVES AND STRATEGY OF ECONOMIC PLANNING IN INDIA

Objective and economics planning in India, mixed economy and economic, Planning , Development strategy in India, Liberalization, privatization and Globalization

Unit-2

INDUSTRIAL POLICY AND INDIAN PLANNING

Industrial Policy of 1980, Industrial Licensing Policy ,Industrial Policy 1991

Unit-3

ECONOMIC REFORMS

Performance analysis of public Sector, comparison of the Public and Private Sector, Meaning and Scope of Privatization items at Privatization in India, Economic reforms in India . Globalization and the need for Policy framework.

Unit-4

PLANNING EXPERIENCE IN INDIA

Five year plans, pattern of financing the five year plans in India, Relative merits and demerits of different sources of plan financing, Review of Sixty(60) years of Planning of India.

Unit-5

ELEVENTH FIVE YEAR PLAN AND INCLUSIVE GROWTH

Economic Scenario on the eve of the eleventh plan, Objectives of the eleventh plan Macro economic dimensions of the eleventh plan, Financing the eleventh plan Sectoral Allocation of resources, Employment Perspective in the eleventh plan, Poverty, reduction Disparities in Growth rate.

COURSE OUTCOMES: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK

- C.T. Kurien: Planning Poverty and Social Transformation, Allied Publications

REFERENCE BOOKS

- Baumol W.J. Economic Theory and Operation Analysis, New Delhi, Prentice Hall Inc.
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: INTERNATIONAL ECONOMICS

Course Code: 3010642908

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The aim of this subject is to develop a basic understanding about the fundamental concepts and functions of Banking industry.

Unit-1

Meaning and Importance of International Economics, Intra and International Trade, Importance of International Trade in Economic Development, Theories of International Trade, Absolute and Comparative Advantage, Factor Endowments : Heckscher . Ohlin.

Unit-2

Interregional and International Trade - Distinguishing features of Interregional and International Trade- Differences and Similarities between inter-regional and international trade; Importance and Scope of International Trade. International division of Labour and Specialization; Smith's theory of Absolute Difference in Costs; Ricardian theory of comparative differences in costs and its application in Underdeveloped Countries.

Unit-3

Terms of Trade: Concept and Types, Tariff and Non-Tariff Barriers in International Trade. W.T.O . Objectives and its Functions. Balance of Trade . Concept and Types, Compositions and Structure of B.O.T and its Relationship with Balance of Payment, Methods of Corrections of Imbalance of Payment, International Capital Movement.

Unit-4

Terms of Trade -International trade and factor prices, Samuelson's Factor Price Equalization Theorem. The Terms of Trade- Meaning and various concepts of Terms of Trade; Factors affecting the Terms of Trade; Terms of Trade and underdeveloped countries.

Unit-5

Trends and Directions of India's Foreign trade, Exchange Rate. Theories of Exchange Rate, Mint Parity Theory, Purchasing Power Parity Theory.

COURSE OUTCOMES: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK

- Singh Ruchika, Gehlot Jasbir, 2016, Indian Banking System, Galgotia Publishing Company.

REFERENCE BOOKS

- Baumol W.J. Economic Theory and Operation Analysis, New Delhi, Prentice Hall Inc.
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: QUANTITATIVE TECHNIQUES FOR ECONOMICS

Course Code: 3010642909

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: To prepare the students with appropriate Statistical skills for analysis of economic factors and to prepare the students with appropriate introductory Mathematical skills for learning.

Unit-1

w.e.f: July 2018

Statistics - Definition, Importance & Scope of Statistics, Measures of Central tendency .Measures of dispersion and skewness. Correlation Analysis- Correlation Coefficient, Methods of Computing simple correlation, Concept of Probable Error. Spearman's Coefficient of Rank Correlation.

Unit-2

Regression Analysis: Concept, Regression lines, Finding Regression Co-efficients and equations.

Interpolation and Extrapolation- Concept, Significance, Assumptions, Methods of Interpolation and Extrapolation

Unit-3

Index Numbers: A Conceptual framework, uses, Types, Problems in construction of Index Numbers, The Chain Index Numbers, Base Shifting and Deflating the Index Numbers, Cost of Living Index Numbers.

Unit-4

Linear and Simultaneous Equations- Linear and Simultaneous Equations up to Three Variables and Its Application in Economics, Calculation of Equilibrium Prices, Impact of Tax and Subsidy on Demand and Supply Model Calculations of Factor Prices. Calculations of Macro Economic Variables.

Unit-5

Simple Differentiation- Simple Differentiation and Its Application in Economics, Calculation of Elasticity Coefficient. Marginal Cost and Marginal Revenue.

COURSE OUTCOMES: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK

- Jain Dr. S.C. Quantitative Techniques. Kailas pustak sadan Bhopal

REFERENCE BOOKS

- Shukla S.C. Statistics technique. Sahitya Bhawan Publication, Agra.
- Gupta R.K. Quantitative Techniques . S. chand & company. Ltd.



Dr. C.V. RAMAN UNIVERSITY

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

COMPUTER APPLICATION GROUP

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: Windows & MS Office

Course Code: 3010542101

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: This subject provides the basic and fundamental understanding of the working of computers. The subject allow student to become productive by acquiring basic understanding of MS-Office.

Unit-1

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-2

I/O and STORAGE DEVICES Input Devices : Keyboard, Mouse, Trackball. Joystick, Digitizing tablet, Scanners, MICR, OCR, OMR, Light pen, Touch Screen. Output Devices: Monitors Characteristics and types of monitor. Types of Printer. Plotter, Sound Card and Speakers. Storage fundamental primary Vs Secondary. Various Storage Devices magnetic Tape. Cartridge Tape, Data Drives, Hard Drives, Floppy Disks, CD, VCD.

Unit-3

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-4

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.

Unit-5

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. Bullets , footer, paragraph formatting, spell checking. Printing presentation Print slides, notes, handouts and outlines.

COURSE OUTCOMES: Demonstrate the basic mechanics of creating Word documents, presentation and excel calculation for office use, Demonstrate introductory formatting techniques and presentation styles, Demonstrate the use of basic functions and formulas, Demonstrate working knowledge of using clip art to enhance ideas and information in a PowerPoint presentation.

TEXT BOOK

- MS Office –AISECT Publication(s/18/s19/s20)
- MS office 2000 Resource Kit ,Ericson,Gary.. 1st Edition, N.Delhi prentice Hall Pub
- MS office XP for Everyone, Saxena Sanjay, New Delhi Vikas Publication

REFERENCE BOOKS

- Law and Practice of Prudential Accounting Norms –Naganathan and S. Jayaraman, Sridhar.
- Laws And Practices Relating to Banking –IIB



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **PC Accounting System – Tally**

Course Code: 3010542102

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: The objectives of the subject is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process.

Unit-1 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, Application Directory, Data Directory.

Unit-2 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 Area, Quitting, Gateway Of Tally, Current Status Area. **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.

Unit-3 Job Costing- Introduction, Enabling Or Configure Job Costing In Tally, Master Creation For Job Costing, Voucher Type And Voucher Class, Job Cost Reports. **Reports-** Introduction Accounting Reports, Trial Balance, Balance Sheet, Profit & Loss, 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. **Export & Import-** Introduction, Export, Import, ODBC Compliances.

Unit-4 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. 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 Fix Rate, Voucher Interest At Variable Rate, Statement Of Interest Due On Invoice, Interest Reports, Interest Voucher Class.

Unit-5 Introduction, Printing of Cheque, Multi Account Printing Options, 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.

COURSE OUTCOMES: After learning this subject student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective business decisions, Student learns about accounting software tally and their features.

TEXT BOOK

- Shukla, S.M. Financial Accounting. Sahitya Bhawan Publication.

REFERENCE BOOKS

- Agrawal, M.L and Gupta, K.L. Cost Accounting. Sahitya Bhawan Publication.
- Gupta, K.L. Management Accounting. Sahitya Bhawan Publication.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Fifth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: Programming in C

Course Code: 3010542103

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: Develop a greater understanding of the issues involved in programming language design and implementation, Develop an in-depth understanding of functional, logic, and object-oriented programming paradigms, Develop an understanding of the compilation process.

Unit-1

Principles of Programming- Introduction to Programming, Program Concept, Characteristics of Programming, Stages in Program Development, Algorithms, Flowcharts, Symbols, Rules.

Programming Techniques and Logic- Introduction, Introduction to programming techniques, Top-down approach or technique, Bottom-up approach or technique, Unstructured technique of programming, Structured technique of programming, Modular technique of programming, Debugging , Syntax Errors, Logical Errors, Runtime Errors, Program Testing.

Unit-2

Introduction to 'C'- Introduction, Structure of a C program, 'C' Tokens, Keywords, Identifiers, 'C' Constants, Variables in C, Data Types, **Operators** - Operators and types of operators , Type conversion in expressions , (Implicit and Explicit type conversion)

Unit-3

Decision Making and Branching- Introduction, Unformatted I/O functions, Formatted input using scanf() function, Formatted output using print(), Branching statements, The if-else statement, The nested if-statement, The switch statement. **Looping Statements-** Introduction, for-statement, while-statement, do-while statement, Difference between while-loop and do-while loop, Nested loops, Jumps in loops.

Unit-4

Arrays- Introduction, Single-dimensional arrays, Reading and writing single dimensional arrays, Two-dimensional arrays (Multi-dimensional arrays), Reading-writing two-dimensional arrays. **Strings-** Concepts of string, Strings in C language, Initializing strings, String input/output functions, Arrays of strings, String handling functions.

Unit-5

User Defined Functions- Introduction, Elements of user-defined functions, Categories of functions, passing parameters to functions, Arrays in functions, Nesting of Functions, Recursion, Command Line Arguments. **Structure-** Introduction to structures, Structure and its definition, Structure declaration, Structure variables, Structure initialization, Accessing structures.

COURSE OUTCOMES: An ability to write structured program using C language. An ability to understand common syntax errors and logical errors in program with C. An ability to understand concept of C language.

TEXT BOOK

- Let us C by yashwantKanetkar(BPB Pub)
- Programming in C ,EBalagurusamy(TM)

REFERENCE BOOKS

- Programming in C by Ghosh(PHI)
- Computer programming in c by V.Rajaraman(PHI)
- Programming in C by Byron Gottfrid(TM)



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: RDBMS

Course Code: 3010642103

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: Write SQL code based on ANSI/ISO standards to build database structures, Update database content with SQL and transaction handling, Retrieve data with filter conditions and from multiple tables using various types of join, Process data with row and aggregate functions.

Unit-1

Introduction to DBMS- Operational Data, Introduction to database, Views of data, Three-Level Architecture proposal, Instances and Schemas, Purpose of database system, Advantages of DBMS, Disadvantages of DBMS, Structure of a DBMS, Data Models, Database Languages.

Unit-2

RDBMS Concept and Terminology- Set theory - concepts and fundamentals, Extension and Intention, Attributes and Domains, Relations, Tuple, Concepts of keys, Fundamental integrity rules.**E-R Model-** Entity-Relationship Model, Entity and Entity set, Attributes and Keys, Relationship and relationship set, Mapping constraints, Entity-Relationship diagram, Strong and Weak entities, Generalization, Specialization, Aggregation.

Unit-3

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.

Unit-4

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'.

Unit-5

Oracle Functions - Oracle Function, Function Types, Group Function, and 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.

COURSE OUTCOMES: Learn about database models, Gain a thorough understanding of Transact-SQL language and SQL Server Management Studio, Learn how to write simple as well as complex queries for retrieving data from database, Understand the concept of managing databases, tables as well as sequences with SQL statements, Learn how to ensure integrity related to multiple an related database updates.

TEXT BOOK

- Principal of Database System. J.D Ullman Galgotia New Delhi.

REFERENCE BOOKS

- Database System Concept By H Korth And A Silberschatz, TMH Pub
- Database Management By Dr Madhulika Jain, Vineeta Pillai
- The Theory Of Database Concurrency Control, C. Papadimitriou, Computer Science Press
- Database Management System Pragya Publication.



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

COURSE: **Software Development and Visual Basic.NET**

Course Code: 3010642104

Theory Max. Marks: 70

Theory Min. Marks: 23

COURSE OBJECTIVE: introduction to computer programming using the visual basic programming language with object-oriented programming principles. Emphasis is on event-driven programming methods, including creating and manipulating objects, classes, and using object-oriented tools such as the class debugger. Make students to be able to design, code, test and debug at a beginning level.

Unit-1 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 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?

Unit-2 Visual Studio 2010 -Introduction, What is Visual Studio?, Flavors of Visual Studio, Visual Studio 2010, File Extensions Used in VB.Net, Using Visual Studio 2010, Feature of Visual Studio 2010, Output Window, Components Tray, References and the Reference Window, Quick View of Visual Studio 2010, Opening an existing project, Adding a Form to a Project. **The Visual Basic Language** - Visual Basic Statements, Data Types in VB.NET, Declaring Variables, Data Type Conversion, String Functions, Formatting Data, Arithmetic Operators.

Unit-3 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 Combo Box , The List Box, The Checkbox, The Picture Box, The Radio Buttons, The Scroll Bar, Timer, List View, Tree View, Toolbar, Dialog Boxes, Menus in VB.NET, Link Label Control.

Unit-4 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, Managed Execution, Assemblies, Assemblies in VB .NET.

Unit-5 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 Data Adapter Object, The Data Reader Object, The Dataset Object, Updating Your Database by Using Datasets, The Accept Changes () Method, The Reject Changes () Method, The Has Changes () Method,The Get Changes () Method.

COURSE OUTCOMES: Design, create, build, and debug Visual Basic applications.Explore Visual Basic's Integrated Development Environment (IDE).Implement syntax rules in Visual Basic programs.Explain variables and data types used in program development.Apply arithmetic operations for displaying numeric output.Write and apply decision structures for determining different operations.Write and apply loop structures to perform repetitive tasks.Write and apply procedures, sub-procedures, and functions to create manageable code.Create one and two dimensional arrays for sorting, calculating, and displaying of data.Write Visual Basic programs using object-oriented programming techniques including classes, objects, methods, instance variables, composition, and inheritance, and polymorphism.Write Windows applications using forms, controls, and events.

TEXT BOOK

- Programming With VB.NET By HemantBairagee, Kamal Prakashan

REFERENCE BOOKS

- Beginning Web Prog.UsingVB.Net Bowes ,Gaig
- Object Oriented Programming With Visual Basic. NET McMillan Michael
- ASP Net In 3.5 Framework With C# Indore Kamal Prakashan



Dr. C.V. RAMAN UNIVERSITY

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

SEMESTER- Sixth Semester

BRANCH: BACHELOR OF COMMERCE (B.Com.)

Course Code: 3010642105

Theory Max. Marks: 70

COURSE OBJECTIVE: To learn web history, website organization, HTML, graphics use, page and site design. To learn XML, CSS, and Java Script. To use Notepad and a web editor to create code, and an FTP program to publish. Learn to make E-Commerce.

Unit-1 ABC Of Internet -Introduction, What is Internet Actually ?, Growth of Internet , Owner of Internet, Internet Service Provider, Arpanet and Internet history of the World Wide Web, Internet Tools, Basic Internet Terminologies, net etiquette, Applications. World Wide Web -Introduction, Basic Features, Evolution of the WWW, Mechanism of the World Wide Web, WWW Browsers, URL (web address), Domain Name System (DNS), Search Engines, Searching The Web, Site Specific Search Tools. Electronic Mail -Introduction, What is an E-mail?, Concept of Email, How Does Email Work ?, Structure of an E-mail, Starting, Setting up a Mail Account, Web Based Emails, E-mail Protocols, Mailing List .

Unit-2 Hyper Text Markup Language -Introduction, Concept of Hyper Text Markup Language, Versions of HTML, HTML Editors, Elements of HTML, Document Layout, Cascading Style Sheet. Web Hosting And Publishing Concepts-Introduction, What is the Need of a Website, Types of Websites, Components of Web Publishing, Web Hosting, Web Design and Development.

Unit-3 Introduction To JavaScript- Introduction, What is JavaScript ?, Role of Scripting, JavaScript Versus Java, JavaScript Versions, Error Handling in JavaScript Program, Creating a Simple External JavaScript Program, Creating a simple HTML page. Elements of JavaScript -Introduction, Elements of JavaScript), Data Type Conversion in JavaScript, Using Special Characters in Strings, Alert Boxes, Confirm Alert Box, Prompt Boxes. Variables & Functions-Variables in JavaScript, Constants, Function, Working with Objects, Object Properties, Object Methods.

Unit-4 Statements in javascript -Introduction, Statements, Block Statement, Conditional Statements, The if...else Statement, The switch Statement , Loop Statements , The for Statement , The do...while Statement The while Statement , The infinite loop, The label Statement , The break Statement , The continue Statement . Using forms in javascript -Introduction, Creating the form, Getting a value from a form object, setting a value in a form object, Reading other form object values, Using Hidden Text Boxes, Using Radio Buttons, Using Check Boxes, Using Text Ares.

Unit-5 Introduction to Electronic Commerce- Introduction, Electronic Commerce, Technical and Organizational Aspects, Advantages of E-Commerce, Disadvantages of E-Commerce, Components of E-Commerce, Internet and E-Commerce, Types Of E-Commerce, Constraints To E-Commerce, I.T Act 2000. Electronic Payment System and Electronic Security- Introduction, Electronic Payment System, Types of Electronic Payment System, Risks from Mistakes and Disputes: Consumer Protection, Managing Information Policy, Managing Credit Risk, Electronic Security.

COURSE OUTCOMES: Define modern protocols and systems used on the Web (such as HTML, HTTP, URLs, CSS, XML), Explain the functions of clients and servers on the Web, and describe the concept of the client-server internet approaches .Design and implement an interactive web site(s), Justify and explain particular internet application concepts including design considerations for internet security.

TEXT BOOK

- Internet& Web Designing, Khuran,RohitN.D.Macmilla

REFERENCE BOOKS

- Internet & Web Technology Singh,Umesh Ku., Indore Imager
- Step by Step Internet & You, Singh,Umesh Ku. N.D.MBD Int
- Internet & Web Technology Kamal, Raj. New Delhi Tata McGraw Hill
- Web.Designing : With HTML.Java Vats ,LokeshN.Delhi C