



**R.K.D.F. UNIVERSITY, BHOPAL**  
**B.COM**  
**First Semester**  
**SCHEME**

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-101/1	English Language	10	4	40	14			50
2	FC-101/2	Development of Entrepreneurship उद्यमिता विकास	10	4	40	14			50
3	BCM-102	Financial Accounting वित्तीय लेखांकन	20	7	80	27			100
4	BCM-103	Business Law व्यावसायिक सन्नियम	20	7	80	27			100
5	BCM-104/1	Micro Economics व्यक्ति अर्थशास्त्र	20	7	80	27			100
			<b>80</b>	<b>29</b>	<b>320</b>	<b>109</b>			<b>400</b>

**Signature:**

**Dean of Department**

**Member**

**Member Name:-**



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

FIRST YEAR

Semester – I

Course	Subject	Subject Code
<b>B.Com.</b>	<b>English Language</b>	<b>FC 101/1</b>

## COURSE OUTCOME

**C 01:** In this course students will read and understand about the rich classical texts from Indian literatures written in Hindi as well as Indian literatures written in Urdu, in translated versions

**C 02:** Upon the completion of course the students will be able trace the nature of influence that the classical texts have on modern English literatures

**C 03:** Know about various innovative ways of using English language in verbal and non-verbal communications.

**C 04:** Write clearly, effectively, and creatively, and adjust writing style appropriately to the content, the context, and nature of the subject.

**C 05:** Think about the relation between language and literature

### Unit-I

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

### Unit-II

Comprehension

### Unit-III

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

### Unit-IV

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

## Unit-V

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

**Prescribed Books:** English Language and Indian Culture, Published by M.P. Hindi Grant Academy.

**Note :-** Eight questions to be set from unit-1 and four to be attempted.



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

## FIRST YEAR

### Semester – I

Course	Subject	Subject Code
B.Com.	Development of Entrepreneurship उद्यमिता विकास	FC 101/2

### COURSE OUTCOME

**C 01:** In this course students will learn and understand the meaning of entrepreneurship, types and functions of an entrepreneur, sequenced planning and guiding capacity explanation.

**C 02:** Upon the completion of the course the students will be able to discern distinct entrepreneurial traits

**C 03:** They will understand the systematic process to select and screen a business idea

**C 04:** Students will be able to design strategies for successful implementation of ideas

**C 05:** They will be able to prepare and analyse Project Report and interpret the same.

### Unit I

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

उद्यमिता-परिभाषा, विशेषताएँ एवं महत्व, एक उद्यमी के प्रकार एवं कार्य, एक अच्छे उद्यमी के गुण, उद्यमिता अभिप्रेरणा घटक।

### Unit II

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

(b) Communication skills, Capacity to influence, leadership.

अ. लक्ष्य प्राप्ति की प्रेरणा एवं विचारों की स्थापना।

लक्ष्य निर्धारण एवं चुनौती का सामना।

समस्या समाधान एवं सृजनात्मकता।

क्रमबद्ध योजना एवं क्षमता की दिशाबद्धता।

आत्मविश्वास का विकास।

ब. सम्प्रेषण कला।

प्रभावित करने की क्षमता।

नेतृत्व

### Unit III

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

(b) Selecting the form of Organization – Meaning and characteristics of sole Proprietorship, Partnership and cooperative committees, elements affecting selection of a form of an organisation.

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

- अ. परियोजना प्रतिवेदन  
चुनी हुई प्रक्रिया का मूल्यांकन  
विस्तृत परियोजना प्रतिवेदन- आवश्यकता एवं प्रासंगिकता परियोजना प्रपत्र के प्रमुख भाग परियोजना प्रतिवेदन तैयार करना।
- ब. संगठन के प्रकार का चयन-एकाकी व्यवसाय, साझेदारी एवं सहकारी समिति का अर्थ एवं विशेषताएं संगठन के चयन को प्रभावित करने वाले घटक।
- स. आर्थिक प्रबंधन  
वित्तीय संस्थान एवं बैंको की भूमिका, बैंकिंग, वित्तीय योजना, कार्यकारी पूंजी-मूल्यांकन तथा प्रबंधन, लागत व मूल्य निर्धारण तथा लाभ का मूल्यांकन, आर्थिक लेखा-जोखा रखना।

#### Unit IV

- (a) Production management. Methods of purchase. Management of movable assets/goods. Quality management. Employee management. Packaging.
- (b) Marketing management. Sales and the art of selling. Understanding the market and market policy. Consumer management. Time management.
- अ. उत्पादन का प्रबंधन  
खरीदने के तरीके  
चल सम्पत्ति/माल का प्रबंधन  
गुणवत्ता प्रबंधन  
कर्मचारी प्रबंधन  
पैकिंग
- ब. विपणन प्रबंधन  
बिक्री एवं बेचने की कला  
बाजार की समझ एवं विपणन नीति  
उपभोक्ता प्रबंधन  
समय प्रबंधन

#### Unit V

- (a) Role of regulatory institutions – district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation.
- (b) Role of development organizations, khadi & village Commission/ Board, MP Finance Corporation, scheduled banks, MP Women’s Economics Development Corporation.
- (c) Self-employment-oriented schemes, Prime Minister’s Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self-Employment scheme, Pt. Deendayal Self-employment scheme.
- (d) Various grant schemes – Cost-of-Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc.
- (e) Special incentives for women entrepreneurs, prospects & possibilities.
- (f) Schemes of M.P. Tribal Finance Development Corporation, schemes of M.P. Antyavasai Corporation, schemes of M.P. Backward Class and Minorities Finance Development Corporation.
1. नियामक संस्थाओं की भूमिका-जिला उद्योग केन्द्र, प्रदूषण निवारण मंडल, खाद्य एवं औषधि प्रशासन, विद्युत विभाग तथा नगर निगम का विशेष अध्ययन।
  2. विकासात्मक संस्थाओं की भूमिका, खादी एवं ग्रामीण आयोग/बोर्ड, मध्य प्रदेश वित्त निगम, अनुसूचित बैंक, मध्य प्रदेश का महिला आर्थिक विकास निगम।
  3. स्वरोजगार मूलक योजनाएँ – प्रधानमंत्री रोजगार योजना, स्वर्ण जयंती शहरी रोजगार योजना, रानी दूर्गावती स्वरोजगार योजना, दिनदयाल स्वरोजगार योजना।
  4. विभिन्न अनुदान योजनाएँ- लागत पूंजी अनुदान, ब्याज अनुदान, प्रवेथ कर से छूट, परियोजना प्रतिवेदन, प्रतिपूर्ति अनुदान आदि।
  5. महिला उद्यमियों हेतु विशेष प्रेरणाएँ, संभावनाएँ एवं समस्याएँ।
  6. मध्य प्रदेश आदिवासी वित्त विकास निगम की योजनाएँ, म.प्र. अन्त्यावसायी निगम की योजना, म.प्र. पिछड़ा वर्ग एवं अल्पसंख्यक वित्त विकास निगम की योजनाएँ।



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### FIRST YEAR

#### Semester – I

Course	Subject	Subject Code
B.Com.	Financial Accounting वित्तीय लेखांकन	BCM-102

#### COURSE OUTCOME

**C 01:** After completion of the programme, the students should be able to apply knowledge and skills in the Accounting and Financial Service sector. learning basics of accounting

**C 02:** The subject will help students in preparing and presentation of the financial statements of partnership firms.

**C 03:** The students will be able to calculate and have a practical approach regarding the valuation of the goodwill, preparation of Journal, Preparation of Branch Accounts and Departmental Accounts.

**C 04:** They will have basic knowledge regarding the Royalty and Insolvency Accounts.

#### Unit I

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

द्वि-प्रविष्टि प्रणाली की अवधारणा, जर्नल तैयार करना, जर्नल का विभाजन, खाताबही तैयार करना, तलपट का निर्माण ।

#### Unit II

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

अंतिम खाते समायोजन सहित । मूल्या हास की अवधारणा, मूल्य हास लेखे । (लेखा मानक – 6 के अनुसार)

#### Unit III

Branch Accounts, Departmental Account.

शाखा लेखे, विभागीय लेखे ।

#### Unit IV

Royalty, Insolvency Accounts.

अधिकार शुल्क, दिवालिया खाते ।

#### Unit V

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

साझेदार के प्रवेश पर लेखांकन । साझेदारी की निवृत्ति एवं मृत्यु पर लेखांकन, साझेदारी विघटन (दिवालिया सहित)

Recommended Books :-

1. Gupta R.L. and Radhaswamy, M. Financial Accounting Sultan Chand and New Delhi
2. Monga, L.R. Ahuja, Girish and Seghal Ashok Accounting, Sultan Chand and Sons, New Delhi
3. Shukla M.C. Grwwal T.S. and Gupta S.C. Advanced account Sultan Chand and Sons, New Delhi
4. Sukla, S.M. Financial Accounting
5. Dr.A.K.Jain Advanced Accounting
6. Dr. P.K. Jain Financial Accounting



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### FIRST YEAR

#### Semester – I

Course	Subject	Subject Code
B.Com.	Business Law व्यावसायिक सन्नियम	BCM-103

#### COURSE OUTCOME

**C 01:** This course intends to provide a basic understanding of the mechanisms of business contract. With reference to various provisions of the related acts.

**C 02:** The course gives the knowledge regarding the provisions contained in the Contract Act 1872, Indian Partnership Act 1932, The Consumer Protection Act 1986 and Foreign Exchange Management Act 2000.

**C 03:** Upon the completion of the subject the students will be able to develop the basic understanding of the regulatory framework of various Business Laws.

#### Unit I

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

अनुबंध अधिनियम, 1872 – परिभाषाएँ एवं अनुबंध की प्रकृति, प्रस्ताव एवं स्वीकृति, पक्षकारों में अनुबंध करने की क्षमता, स्वतंत्र सहमति एवं प्रतिफल । स्पष्ट रूप से व्यर्थ घोषित ठहराव, अनुबंधों का निष्पादन ।

#### Unit II

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

अनुबंध भंग, अनुबंध भंग के उपचार, हानिरक्षा अनुबंध । विशेष अनुबंध–निक्षेप, गिरवी, एजेन्सी ।

#### Unit III

Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance, Partnership Deed. Negotiable Instrument Act, 1881 – Definitions, Features, Promissory Note, Bill of Exchange and Cheque Holder and Holder in Due Course Under the Negotiable Instrument Act, 1881, - Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

भारतीय साझेदारी अधिनियम, 1932 – अवधारणा, परिभाषा विशेषताएँ, महत्व, साझेदारी संलेख । विनिमय साध्य विलेख अधिनियम 1881 – परिभाषा, विशेषताएँ, प्रतिज्ञा पत्र, विनिमय विपत्र तथा धनादेश । विनिमय साध्य विलेख अधिनियम 1881 के अंतर्गत धारक एवं यथाविधि धारक, चेक का रेखांकन, रेखांकन के प्रकार, विनिमय विपत्र का निष्पादन एवं अनादरण ।

#### Unit IV

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

उपभोक्ता संरक्षण अधिनियम 1986 – मुख्य विशेषताएँ, उपभोक्ता की परिभाषा, उपभोक्ता परिवेदना, परितोषण मशीनरी ।



## Unit V

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

विदेशी विनिमय प्रबंध अधिनियम 2000 (फेमा) – उद्देश्य एवं प्रमुख प्रावधान, एकाधिकार एवं प्रतिबंधात्मक व्यापार व्यवहार अधिनियम – उद्देश्य एवं प्रमुख प्रावधान ।

Recommended Books :-

1. S.A. Sarlekar Com. Law
2. Singh Avtar The Principles of Mercantile Law, Easterns Book Company Law
3. Kuchal M.C. Business Law, Vikash Publishing House New Delhi.
4. Kapoor N.D. Businesses Law
5. Chandha P.R. Business Law, Galgotia New Delhi
6. R.C. Agrawal Commercial Law
7. Rucjal M.C. Business Law Vikas Publications House New Delhi



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### FIRST YEAR

#### Semester – I

Course	Subject	Subject Code
B.Com.	Micro Economics <b>व्यष्टि अर्थशास्त्र</b>	BCM-104/1

#### COURSE OUTCOME

**C 01:** The course aims at giving the basic understanding of the fundamentals of microeconomics and providing an introduction to to the microeconomic theory in a local, regional, national and international scenario.

**C 02:** After studying the course, the students will be able to explain the role of scarcity, specialization, opportunity cost and cost/benefit analysis in economic decision-making.

**C 03:** Identify the determinants of demand; demonstrate the impact of shifts demand curves on equilibrium price and output.

**C 04:** Students will be able to summarize the law of variable proportions

#### UNIT - I

Micro Economics – Definition, meaning, inductive and deductive method.  
व्यष्टि अर्थशास्त्र – परिभाषा, अर्थ आगमन एवं निगमन पद्धतियां ।

#### UNIT - II

Economic Laws, Basic problems of Indian economy.  
आर्थिक नियम, भारतीय अर्थव्यवस्था की मूल समस्याएं ।

#### UNIT - III

Elasticity of Demand – concept, definition, importance, types and measurement of elasticity of demand.  
मंग की लोच-अवधारणा, परिभाषा, महत्व, प्रकार मांग की लोच की प्रकार एवं माप ।

#### UNIT - IV

Factors of production – Land Labour, Capital, organization and Enterprises, Division and efficiency of labour.

उत्पादन के घटक-भूमि, श्रम, पूंजी, संगठन एवं साहस, श्रम विभाजन एवं श्रम की कार्यकुशलता ।

#### UNIT - V

Laws of variable proportions Economic External Economies and diseconomies. Theories of population.  
परिवर्तनशील अनुपात का नियम, आंतरिक एवं बाह्य मित्त्वयिताएं एवं अपव्यय । जनसंख्या के सिद्धांत ।

**Suggested Readings:**

1. Modern Micro economics Koustsohjarjiji A. Macmillan New Delhi.
2. Micro Economics Mangal ramesh and tanna
3. व्यवसायिक अर्थशास्त्र – डॉ. जिनेन्द्र कुमार जैन, म.प्र. ग्रंथ आकादमी भोपाल ।
4. अर्थशास्त्र के सिद्धांत – पी.के.जैन
5. व्यक्ति अर्थशास्त्र – प्रो. वी.सी.सिन्हा
6. व्यवसायिक अर्थशास्त्र – डॉ. जिनेन्द्र कुमार जैन, म.प्र. ग्रंथ आकादमी भोपाल ।



**R.K.D.F. UNIVERSITY, BHOPAL**  
**B.COM**  
**Second Semester**  
**SCHEME**

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-201/1	HINDI SANRACHNA	10	4	40	14			50
2	FC-201/2	ENVIRONMENT	10	4	40	14			50
3	BCM-202	BUSINESS MATHEMATICS	20	7	80	27			100
4	BCM-203	BUSINESS ORGANIZATION & COMMUNICATION	20	7	80	27			100
5	BCM-204/1	MACRO ECONOMICS	20	7	80	27			100
			<b>100</b>	<b>36</b>	<b>320</b>	<b>109</b>			<b>400</b>

Signature:

Dean of Department

Member

Member Name:-



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

FIRST YEAR

Semester – II

Course	Subject	Subject Code
B.Com.	हिन्दी भाषा संरचना	FC 201/1

## COURSE OUTCOME

C 01: पाठ्यक्रम पूरा करने के बाद, एक शिक्षार्थी को हिंदी भाषा के बारे में एक उन्नत समझ होगी

C 02: पाठ्यक्रम पूरा करने के बाद, लेख लिखने के साथ-साथ अधिग्रहण करने के लिए एक शिक्षार्थी, वक्तृत्व में और हिंदी भाषा में अध्ययन में निपुणता होगी

C 03: हिंदी विद्वानों को बढ़ावा देने के लिए और उन्हें प्रासंगिक लिखने और अनुवाद करने के लिए प्रोत्साहित करने के लिए

C 04: छात्रों को उनकी समृद्ध सांस्कृतिक, नैतिक, साहित्यिक और वैज्ञानिक विरासत और के लिए जागृत करना

### इकाई –1

भारत वंदना (काव्य)	:	सूर्यकांत त्रिपाठी 'निराला'
जाग तुझको दूर जाना	:	सुश्री महादेवी वर्मा
स्वतंत्रता पुकारती (काव्य)	:	जयशंकर 'प्रसाद'
हम अनिकेतन (काव्य)	:	बालकृष्ण शर्मा 'नवीन'
		भाषा की महत्ता और उसके विविध रूप
		भाषा-कौशल

### इकाई –2

करुणा (निबंध)	:	आचार्य रामचन्द्र शुक्ल
समन्वय की प्रक्रिया (निबंध)	:	रामधारी सिंह 'दिनकर'
बिच्छी बुआ (कहानी)	:	डॉ. लक्ष्मण विष्ट 'बटरोही'
अनुवाद	:	परिभाषा प्रकार, महत्व, विशेषताएं
		हिन्दी की शब्द-संपदा
		परिभाषिक शब्दावली

### इकाई-3

विलायत पहुँच ही गया (आत्मकथांश)	:	महात्मा गांधी
अफसर (व्यंग्य)	:	शरद जोशी
तीर्थयात्रा (कहानी)	:	डॉ. मिथिलेश कुमारी मिश्र
मकड़ी का जाला (व्यंग्य)	:	डॉ. रामप्रकाश सक्सेना
		वाक्य-संरचना: तत्सम, तद्भव देशज विदेशी

#### इकाई-4

अप्प दीपो भव (वक्तृत्व कला)	:	स्वामी श्रद्धानन्द
भारत का सामासिक व्यक्तित्व (प्रस्तावना)	:	जवाहरलाल नेहरू
पत्र मैसूर के महाराजा को (पत्र-लेखन)	:	स्वामी विवेकानन्द
बनी रहेगी किताबें (आलेख)	:	डॉ. सुनीता रानी घोष
		पत्र-लेखन : महत्व और उसके विविध रूप
		सड़क पर दौड़ते ईहा मृग (निबंध) डॉ. श्यामसुन्दर दुबे

#### इकाई-5

योग की शक्ति (ढायरी)	:	डॉ. हरिवंशराय बच्चन
कोश के अखाड़े में कोई पहलवान नहीं उतरता : (साक्षात्कार)	:	भाषाविद् डॉ. हरदेव बाहरी से प्रो. त्रिभुवननाथ शुक्ल
नीग्रो सैनिक से भेंट (यात्रा-संस्मरण)	:	डॉ. देवेन्द्र सत्यार्थी
यदि बा न होती तो शायद गांधी को यह ऊँचाई न मिलती (साक्षात्कार)	:	5 कथाकार गिरिराज किशोर से सत्येन्द्र शर्मा
सर-लेखन, भाव-पल्लवन साक्षात्कार प्रयोजन और कौशल निर्धारित पाठ्य पुस्तक	:	“हिन्दी भाषा संरचना” मध्यप्रदेश हिन्दी ग्रन्थ अकादमी द्वारा प्रकाशित



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

## FIRST YEAR

### Semester – II

Course	Subject	Subject Code
B.Com.	Environment / पर्यावरण	BCM-201/2

### COURSE OUTCOME

**C 01:** The subject facilitate the students' understanding of complex environmental issues from a problem-oriented, interdisciplinary perspective

**C 02:** Understand environmental problems and ways of addressing them, including interactions across local to global scales.

**C 03:** Upon the completion of the course the students will be able to appreciate the ethical, cross-cultural, context of environmental issues and the links between human and natural systems.

**C 04:** They will reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

### Unit-I

#### Study of Environmental and ecology:

- Definition and Importance.
- Environmental Pollution and problems.
- Public participation and Public awareness.

#### पर्यावरण एवं पारिस्थितिकीय अध्ययन

- परिभाषा एवं महत्व
- पर्यावरण प्रदूषण एवं समस्याएँ
- जनभागीदारी एवं जन जागरण

### Unit-II

#### Environmental Pollution :

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

#### पर्यावरणीय प्रदूषण

- वायु, जल, ध्वनि, ताप एवं आणविक-प्रदूषण
- प्रदूषण के कारण, प्रभाव एवं रोकथाम
- आपदा प्रबंधन- बाढ़, भूकंप, चक्रवात एवं भूस्खलन

### Unit-III

#### Environment and social problems :

- Development – non-sustainable to Sustainable.
- Energy problems of cities.
- Water preservation – rain-water collection.

#### पर्यावरण और सामाजिक समस्याएँ

- अधारणीय से धारणीय विकास
- नगरों की ऊर्जा समस्या
- जल संरक्षण- वर्षा, जल-संग्रहण

## 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.

### **प्राकृतिक संसाधनों के संरक्षण में मनुष्य की भूमिका**

- (क) खाद्य-आहार संसाधन – विश्व आहार समस्या
- (ख) ऊर्जा संसाधन- ऊर्जा की बढ़ती मांग
- (ग) भूमि संसाधन- भूमि संसाधन के गृप में, भूमि अवनयन, मनुष्यकृत भूस्खलन

## 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.

### **पर्यावरण संरक्षण कानून**

- (क) वायु तथा जल प्रदूषण-संरक्षण कानून
- (ख) वन्य प्राणि संरक्षण कानून
- (ग) पर्यावरण तथा स्वास्थ्य रक्षा में सूचना प्रौद्योगिकी की भूमिका





# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### FIRST YEAR

#### Semester – II

Course	Subject	Subject Code
<b>B.Com.</b>	<b>Business Mathematics / व्यावसायिक गणित</b>	<b>BCM-202</b>

#### COURSE OUTCOME

**C 01:** The subject facilitates the students to understand basics of integration and its uses in the areas of mathematics, independently solving of business problems.

**C 02:** Upon the completion of the course the students will be able to use percentages, ratios and proportions, Elementary Matrices, Logarithms and anti Logarithms for business applications.

**C 03:** They will be able to use simple and compound interest to do business calculations such as value of money, maturity value, promissory notes, present value, and future value and be able to differentiate which math method should be used for different problems.

#### Unit I

Ratio-Gaining, Sacrificing Ratio, Proportion, Percentage, Commission.  
अनुपात-प्राप्ति व त्याग अनुपात, समानुपात, प्रतिशत, कमीशन ।

#### Unit II

Simultaneous Equations – Meaning, Characteristic Types and calculations. Preparation of Invoice.  
युगपद समीकरण-अर्थ विशेषताएं प्रकार एवं गणनायें, बीजक का निर्माण ।

#### Unit III

Elementary Matrices-Definition and Calculations, Types of Matrices.  
प्रारंभिक आव्यूह-परिभाषा एवं गणनायें, आव्यूह के प्रकार ।

#### Unit IV

Logarithms and anti Logarithms – Principles and calculations, Introduction of Calculus, Methods of Differentiation, Partial Derivative.  
लघुगणक एवं प्रति लघुगुणक – सिद्धांत एवं गणनाएं । कलन का परिचय, अवकलन की विधियां आंशिक अवकलन ।

#### Unit V

Simple and compound interest, Profit and Loss. Linear Programming – Introduction.  
साधारण व चक्रवृद्धि व्याज, लाभ एवं हानि । रेखीय प्रकमन – परिचय ।

Recommended Books :-

1. Allen R.G.D., Basic Mathematics : Macmillan, New Delhi
2. Dowling, E.T. Mathematics for Economics; Schaum Series, Mc. Graw Hill London.
3. Loomba, Paul, Linear Progalrunmg; Tata M.C. Graw Hill, New Delhi
4. Vohra, N.D. Quantitative Techniques in Management; Tata Mc Graw Hill
5. Soni, R.S. Business Mathematics; Pitamber Publishing House
6. Kapoor, V.K. Business Mathematics; Sultan Chand & Sons, Delhi
7. Holden Mathematics for Business and Economics Macmillan India New Delhi.
8. Dr. V.K. Shukla Business Math Madhya Pradesh Hindi Granth Academy Bhopal
9. Dr. C.K. Buttan Business Mathematics
10. Dr. Anil Rajput व्यवसायिक गणित ।



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### FIRST YEAR

#### Semester – II

Course	Subject	Subject Code
B.Com.	<b>Business Organization and Communication</b> / व्यावसायिक संगठन एवं संप्रेषण	<b>BCM-203</b>

#### COURSE OUTCOME

**C 01:** Upon the completion of the course the student will be able to understand the various forms of the business organizations along with their important features and legal rules

**C 02:** The course aims at developing & improving various skills like communication, reading, listing, note making, persuasive speaking, body language & gestures.

**C 03:** The students will be able to make effective and impressive communication in ethical manner.

**C 04:** They will be able to give better presentation and communication using proper body language.

**C 05:** The course aims at imparting knowledge about the various types of industries and the process involved for the successful production process.

#### Unit I

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

व्यावसायिक संगठन : परिभाषा, अवधारणा, लक्षण, उद्देश्य, महत्व, घटक एवं कार्य, व्यवसाय का सामाजिक उत्तरदायित्व व्यवसाय का प्रवर्तन : अर्थ, कार्य, प्रवर्तन की अवस्थाएं । व्यवसाय संगठन प्रकार : एकाकी एवं साझेदारी स्वामित्व का विस्तृत अध्ययन ।

#### Unit II

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

कंपनी का संगठन : अर्थ, परिभाषा, निजी एवं सार्वजनिक कंपनी का निर्माण, लाभ, दोष एवं कंपनी के प्रकार । सहकारी संगठन – आवश्यकता, अर्थ, महत्व एवं इसके गुण दोष । सार्वजनिक उपक्रम – अवधारण, अर्थ, विशेषताएं, उद्देश्य एवं महत्व । व्यवसाय – आकार एवं स्थानीयकरण संयंत्र अभिन्यास (प्लान्ट लेआउट) तथा व्यावसायिक संयोजन ।

#### Unit III

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

परिचय – परिभाषा, प्रकृति, उद्देश्य, प्रबंधकों के लिए संप्रेषण का महत्व, संप्रेषण के तत्व प्रतिपुष्टि । संप्रेषण के आयाम और दिशाएँ, संप्रेषण माध्यम – शाब्दिक संप्रेषण स्वीट विश्लेषण ।

## Unit IV

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

अशाब्दिक संप्रेषण, दैहिक भाषा, पार्श्व भाषा, संकेत भाषा, संप्रेषण श्रृंखलाएँ, गलत संचार (बाधाएँ) लिखित व्यावसायिक संप्रेषण – अवधारणा, लाभ, हानियाँ, महत्व । व्यावसायिक पत्रों की आवश्यकता एवं प्रकार, प्रभावी व्यावसायिक पत्र की विशेषताएँ ।

## Unit V

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

आधुनिक संप्रेषण के रूप – फैक्स, ई-मेल, दृश्य परिचर्चा । भूमण्डलीय व्यवसाय के लिए अंतर्राष्ट्रीय संप्रेषण ।

Recommended Books :-

1. Dr. Ramesh Mangal Business Communications Universal Pub. Agra
2. डॉ. विनोद कुमार मिश्रा, व्यावसायिक संप्रेषण, साहित्य भवन आगरा ।
3. डॉ. सुरेश चंद्र जैन, व्यावसायिक संगठन ।
4. डॉ. अभय पाठक, डॉ. मेहता, व्यावसायिक संगठन ।



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### FIRST YEAR

#### Semester – II

Course	Subject	Subject Code
<b>B.Com.</b>	<b>Macro Economics / समष्टि अर्थशास्त्र</b>	<b>BCM-204/1</b>

#### COURSE OUTCOME

**C 01:** The course provides a detailed introduction to basic and intermediary knowledge about macro economics and its applications.

**C 02:** The course provides students with an understanding of the essential principles of how the macro economy of nation functions in a globalised world.

**C 03:** Upon the completion of the course the students will be able to understand the working of the economy and the evolution of the various concepts through various theories of macro economics regarding Rent, Interest, Wage and money.

**C 04:** To understand economy of a country and macroeconomic events such as unemployment, inflation and the balance of payments.

**C 05:** The course provides students with an understanding of the essential principles of how the macro economy of nation functions in a globalised world.

#### Unit I

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

समष्टि अर्थशास्त्र – अवधारणा, प्रकृति महत्व, सीमाएं, व्यक्ति एवं समष्टि अर्थशास्त्र में अंतर ।

#### Unit II

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

राष्ट्रीय आय – अर्थ, परिभाषा, अवधारणा, भारत में राष्ट्रीय आय गणना की समस्याएं ।

#### Unit III

Theories of Wages, Interest and employment.

मजदूरी, ब्याज एवं रोजगार के सिद्धांत ।

#### Unit IV

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

मौद्रिक सिद्धांत—मुद्रा की मांग एवं पूर्ति का सिद्धांत । मुद्रा के मूल्य का सिद्धांत । मुद्रा की तरलता का सिद्धांत ।

## Unit V

Banking and credit Management – commercial banking and credit control. Central banking system, inflation and deflation of money.

बैंकिंग एवं साख प्रबंध-वाणिज्य बैंकिंग साख एवं साख नियंत्रण । केन्द्रीय बैंकिंग प्रणाली । मुद्रा की स्फिती एवं विस्फिती ।

Recommended Books :-

1. Macro economics – Dr. V.C. Sinha
2. Macro economics – Dr. M.L. Seth



**R.K.D.F. UNIVERSITY, BHOPAL**  
**B.COM**  
**Third Semester**  
**SCHEME**

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-301/1	VALUE & SPIRITUALITY	10	4	40	14			50
2	FC-301/2	ENVIRONMENT SCIENCE	10	4	40	14			50
3	BCM-302	CORPORATE ACCOUNTING	20	7	80	27			100
4	BCM-303	PRINCIPLES OF STATISTICS	20	7	80	27			100
5	BCM-304/1	INDIAN COMPANY ACT	20	7	80	27			100
			<b>80</b>	<b>29</b>	<b>320</b>	<b>109</b>			<b>400</b>

**Signature:**

**Dean of Department**

**Member**

**Member Name:-**



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

SECOND YEAR

Semester – III

Course	Subject	Subject Code
B.A.	Values & Spirituality	FC 301/1

## COURSE OUTCOME

**C 01:** The course aims to teach and inculcate the importance of value based living among students and give them a deeper understanding about the purpose of life.

**C 02:** Upon the completion of the course the students will understand the importance of value based living.

**C 03:** Students will understand and start applying the essential steps to become good leaders and emerge as responsible citizens with clear conviction to practice values and ethics in life.

**C 04:** Students will become value based professionals and will contribute in building a healthy nation.

### **Chapter 1: VALUE EDUCATION**

- 1.1 Objectives
- 1.2 Introduction
- 1.3 Concepts of Values
- 1.4 Definition and Types of values
- 1.5 The need for Education in values
- 1.6 Challenges for Value adoption
- 1.7 Character development
- 1.8 Vision of a better world
- 1.9 Summary
- 1.10 Glossary
1. 11 Suggested reading

### **Chapter 2: INCULCATION OF VALUES**

- 2.1 Objectives
- 2.2 Introduction
- 2.3 Classification of values
- 2.4 Personal Values
- 2.5 Family Values
- 2.6 Social Values
- 2.7 Spiritual values
- 2.8 Benefits of value adoption
- 2.9 Summary
- 2.10 Glossary
- 2.11 Suggested reading

### **Chapter 3: MAJOR RELIGIONS OF THE WORLD**

- 3.1 Objectives
- 3.2 Introduction



- 3.3 Hinduism
- 3.4 Jainism
- 3.5 Buddhism
- 3.6 Christianity
- 3.7 Islam
- 3.8 Sikhism
- 3.9 Summary
- 3.10 Glossary
- 3.11 Suggested reading

#### **Chapter 4: EXPLORING THE SELF**

- 4.1 Objectives
- 4.2 Introduction
- 4.3 Anatomy of the self
- 4.4 The cyclic processes within the self
- 4.5 States of the awareness
- 4.6 Innate qualities
- 4.7 Acquired qualities
- 4.8 Empowering the self
- 4.9 Summary
- 4.10 Glossary
- 4.11 Suggested reading

#### **Chapter 5: THOUGHT AND THE THINKER**

- 5.1 Objectives
- 5.2 Introduction
- 5.3 Know the mind (TEAM)
- 5.4 Thought power
- 5.5 Types of thoughts
- 5.6 Thinking process
- 5.7 Positive thinking
- 5.8 Power and Acts
- 5.9 Summary
- 5.10 Glossary
- 5.11 Suggested reading



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

## SECOND YEAR

### Semester – III

Course	Subject	Subject Code
B.Com.	Environment पर्यावरण	FC 301/2

### COURSE OUTCOME

**C 01:** The course aims at providing students with a broad interdisciplinary liberal arts framework for understanding the relationship between humans and their environment;

**C 02:** Students will contribute to and facilitate interdisciplinary research and problem solving, through independent and collaborative work

**C 03:** Upon the completion of the course students will be able to demonstrate an integrative approach to environmental issues with a focus on sustainability;

**C 04:** Communicate complex environmental information to both technical and non-technical audiences;

**C 05:** Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

### Unit I

Problems of natural resources:

- Problems of water resources- Utilization of surface and ground water overutilization, flood, draught ,conflict over water,Dams and related problems.
- Problems of forest resources -uses and over utilization, deforestation,Dams and its effects on forests and tribes .
- Problems of land resources -land as a source , erosion of land, man-induced, land slides and desertification.

प्राकृतिक संसाधन की समस्याएँ

- जल संसाधन की समस्या— सतह एवं भूजल का उपयोग , अति दोहन बाढ़ सूखा , जल पर संघर्ष , बाँध —लाभ एवं समस्याएँ
- वन संसाधन की संस्याएँ —उपयोग एवं अति दोहन , वनोन्मूलन , इमारती लकड़ी, निस्सारण , बाँध एवं उनका बन और आदिवासीयो पर प्रभाव
- भूमि संसाधन की समस्याएँ— स्रोत के क्रय में भूमि का अवभ्रमण , मानव प्रेरित भू – स्खलन और मरुस्थीकरण

### Unit II

Bio-diversity and its protection -

- Value of bio-diversity -consumable use: productive use, social, alternative, moral asthetic and values
- Bio - diversity and multi -diversity at global and national levels.
- Threats to bio -diversity -loss of habitat , poaching of wildlife, man wildlife conflicts.

जैव विविधता और उसका संरक्षण –

- जैव विविधता का मूल्य – उपभोग्य , उपयोग , उत्पादक उपयोग, सामाजिक, नैतिक सौर्दयंगत तथा वैकल्पिक मूल्य
- वैश्विक , राष्ट्रीय तथा स्थानीय स्तरों पर जैव विविधता वृहत विविधताओं के राष्ट्र रूप में भारत ।
- जैव विविधता के खतरे – आवासीय हानि ,वन्य जीवन में अनाधिकार घुसपैठ तथा मानव , वन्य जीवन —संघर्ष

### **Unit III**

#### Human population and environment

- (a) Population growth , disparities between countries .
  - (b) Population explosion, family welfare programme
  - (c) Environment and human health
- पर्यावरण और जनसंख्या तथा पर्यावरण
- (क) जनसंख्या – वृद्धि , राष्ट्रों के बीच अंतर
  - (ख) जनसंख्या –विस्फोट , परिवार कल्याण कार्यक्रम
  - (ग) पर्यावरण और मानव स्वास्थ्य

### **Unit IV**

#### Multidisciplinary nature of environmental studies :

- (a) Natural resources
- (b) Social problems and the environment
- (c) Environmental awareness

#### पर्यावरण और उसका बहुअनुशासनिक स्वरूप

- (क) प्राकृतिक संसाधन
- (ख) सामाजिक समस्याएँ और पर्यावरण
- (ग) पारिस्थिति तन्त्र

### **Unit V**

#### Multidisciplinary nature of environmental studies :

- (a) nature of environmental studies
  - (b) Social problems and the environment
  - (c) Environmental awareness
- पर्यावरण और उसका बहुअनुशासनिक स्वरूप
- (क) प्राकृतिक संसाधन
  - (ख) सामाजिक समस्याएँ और पर्यावरण
  - (ग) पारिस्थिति तन्त्र



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### SECOND YEAR

#### Semester – III

Course	Subject	Subject Code
<b>B.Com.</b>	<b>Corporate Accounting / निगमीय लेखांकन</b>	<b>BCM-302</b>

#### COURSE OUTCOME

**C 01:** The main objectives of the course is to enable the students to acquire complete basic and intermediary practical knowledge of corporate accounting with the purpose of giving them competitive edge and making them self -dependant and easily employable.

**C 02:** Upon the completion of the course the students will be able to apply knowledge and skills in accounting function respond to the global outlook on opportunities and challenges in Accounting and Financial Service sector.

**C 03:** This subject will help the students in understanding the method of presentation of the financial statement of a Joint Stock company as as per the Companies Act 2013 and help them to calculate the value of goodwill and shares.

**C 04:** To assign the practical approach to the students regarding the valuation of the goodwill, valuation of the shares, financial statements of a public utility concerns, holding company, subsidiary company and accounting as per AS 14.

#### Unit I

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

अंशों का निर्गमन, हरण, पुनर्निर्गमन एवं अंशों की पुनर्खरीद । पूर्वाधिकार अंशों का शोधन, ऋण पत्रों का निर्गमन एवं शोधन ।

#### Unit II

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

कंपनियों के अंतिम लेखे (प्रबंधकीय पारिश्रमिक की गणना सहित) लाभांश की घोषणा । लाभ-हानि नियोजन खाता एवं लाभों का निपटारा । समामेलन के पूर्व एवं पश्चात् के लाभ-हानि की गणना ।

#### Unit III

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

ख्याति और अंशों का मूल्यांकन, मूल्यांकन की विधियां । सार्वजनिक उपयोगिता कंपनियों के खाते (विद्युत कंपनी)

#### Unit IV

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

सूत्रधारी एवं सहायक कंपनी का अर्थ । सूत्रधारी कंपनी का समेकित चिट्ठा तैयार करना (एक सहायक कंपनी के साथ) कंपनियों के परिसमापन के लिये लेखांकन ।

## Unit V

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

भारतीय लेखांकन मानक 14 के अनुसार कंपनियों का संविलयन । कंपनी का आंतरिक पुनर्निर्माण लेखे (अंतर-कंपनी धारण और पुनर्निर्माण योजना को छोड़कर )

Recommended Books :-

1. Mangal Ramesh, Company Accounts, Universal Publication, Agra
2. Gupta R.L. Radhaswamy M. Company Accounts, Sultan Chand and Sons, New Delhi
3. Maheshwari S.N., Corporate Accounting Vikas Publishing House, New Delhi.
4. Modi, Oswal and S.K. Khatik, Corporate Accounting in Hindi and English (both) College Book House, Jaipur.
5. Mehta, Brahmabhatt, Corporate Accounting, Devi Ahilya Prakashan, Indore



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### SECOND YEAR

#### Semester – III

Course	Subject	Subject Code
B.Com.	Principles of Statistics / सांख्यिकी के सिद्धांत	BCM-303

#### COURSE OUTCOME

**C 01:** Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis

**C 02:** Understand and critically discuss the issues surrounding sampling and significance

**C 03:** Students will be able to develop the students ability to deal with numerical and quantitative issues in business

**C 04:** Discuss critically the uses and limitations of statistical analysis

**C 05:** To have a proper understanding of Statistical applications in Economics and Management.

#### Unit I

Meaning, Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types. सांख्यिकी से आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान । समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियां, प्रश्नावली की रचना, समंकों का वर्गीकरण एवं सरणीयन, सांख्यिकीय श्रेणियों की रचना एवं प्रकार ।

#### Unit II

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

केन्द्रीय प्रवृत्ति की माप—माध्य, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मक माध्य ।

#### Unit III

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

अपकिरण एवं विषमता । काल श्रेणी का विश्लेषण – अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चक्रीय व अनियमित उच्चावचनों के माप ।

#### Unit IV

Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation.

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

सहसंबंध – आशय, परिभाषा, प्रकार, सहसंबंध का परिमाण, सहसंबंध की विधियां ।

प्रतीपगमन विश्लेषण – आशय, उपयोग, सहसम्बध एवं प्रतीपगमन में अंतर, रेखीय प्रतीप-गमन समीकरण, प्रतीपगमन गुणांक का परिकलन

## Unit V

Index Number – Meaning, Characteristics, Importance and Uses. Construction of Index Numbers-Cost of Living Index Fisher’s Ideal Index Number.

Diagrammatic and Graphic presentation of Data.

निर्देशांक – अर्थ, विशेषताएं, महत्व एवं उपयोग । निर्देशांकों की रचना – जीवन निर्वाह निर्देशांक, फिशर का आदर्श सूचकांक । समंको का चित्रमय एवं रेखीय प्रदर्शन ।

Recommended Books :-

1. Oswal, Sahu, Business Statistics, Ramesh Book Depot, Jaipur
2. Gupta B.N. Statistics, Sahitya Bhawan, Agra (Hindi & English)
3. Gupta B.N. & Silawat Statistics, S.B.P.D. Agra
4. Nagar K.N. Statistics, Meenakshi Prakashan (Hindi & English)
5. Elahance D.N. Statistics
6. Shukla S.M. Statistics
7. Gupta S.P. Statistics, S. Chand Delhi (Hindi & English)
8. R.P. Varshaneya Statistics, Jawahar Prakashan Agra



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### SECOND YEAR

#### Semester – III

Course	Subject	Subject Code
B.Com.	Indian Company Act / भारतीय कंपनी अधिनियम	BCM - 304/1

#### COURSE OUTCOME

**C 01:** The course aims at students to acquire knowledge and develop understanding of the necessary framework of companies with reference to various provisions or company act-2013

**C 02:** It defines memorandum of association and articles of association.

**C 03:** Upon the completion of the course the students will understand the background of the new company act 2013 and explain kinds of company.

**C 04:** The students will be acquainted with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects.

#### Unit I

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

कंपनी – परिभाषा, विशेषताएं, कंपनी के प्रकार ।

कंपनी का निर्माण : प्रवर्तन, समामेलन एवं व्यवसाय का प्रारंभ ।

#### Unit II

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

पार्षद सीमा नियम, पार्षद अंतर्नियम एवं प्रविवरण का विस्तृत अध्ययन ।

#### Unit III

Shares – Share Capital, Types of Shares, Transfer and Transmission of shares. Ahareholders v/s Members of the company.

Debentures – Meaning and Types, Borrowing power, Mortgages and Charges.

अंश – अंशपूजी, अंशों के प्रकार, अंशों का हस्तांतरण एवं हस्तांकन । अंशधारी बनाम कंपनी के सदस्य ।

ऋणपत्र – आशय एवं प्रकार, ऋण लेने का अधिकार, बंधक एवं प्रभार ।

#### Unit IV

Directors – Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities.

Company – Meetings : Types, Quorum, Voting, Resolution and Minutes.

संचालक – प्रबंध संचालक, पूर्ण कालिक संचालक, इनकी योग्यताएं, नियुक्ति, अधिकार, कर्तव्य एवं दायित्व ।

कंपनी की सभाएं – प्रकार, कार्यवाहक संख्या (गणपूति), मतदान, प्रस्ताव एवं सूक्ष्म ।



## Unit V

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

बहु संख्यक शक्तियाँ और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबंध की रोकथाम कंपनियों का समापन – प्रकार एवं विधियाँ ।

Recommended Books :-

1. Shukla S.M. Company Adhiniyam S/B, Agra
2. Nowlkha Jain & Tripathi, Company Law, Universal – Agra (Hindi)
3. Dr. Bajpai & Jain, Company Law, M.P. Hindi Granth Academy, Bhopal
4. Chawla & Garg Company Law & S.Vikas Publishing House. Chand, Delhi.
5. Bagrial A.K. Company Law New Delhi
6. R.N. Nolakha Company Law, R.B.D. Jaipur



**R.K.D.F. UNIVERSITY, BHOPAL**  
**B.COM**  
**Fourth Semester**  
**SCHEME**

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-401/1	ENGLISH LANGUAGE AND SCIENTIFIC TEMPER-I	10	4	40	14			50
2	FC-401/2	DEVELOPMENT OF ENTREPRENEURSHIPS	10	4	40	14			50
3	BCM-402	COST ACCOUNTING	20	7	80	27			100
4	BCM-403	PRINCIPLE OF MANAGEMENT	20	7	80	27			100
5	BCM-404/1	BANKING LAW & PRACTICE IN INDIA	20	7	80	27			100
			<b>80</b>	<b>29</b>	<b>320</b>	<b>109</b>			<b>400</b>

**Signature:**

**Dean of Department**

**Member**

**Member Name:-**



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

SECOND YEAR

Semester – IV

Course	Subject	Subject Code
B.Com.	English Language	FC 401/1

## COURSE OUTCOME

**C 01:** The course aims at exposing students to the examples of prose and poetry in English so that they realize the beauty and communicative power of English

**C 02:** Upon the completion of the course thr students will develop the ability to appreciate ideas and think critically

**C 03:** On successful completion of the Programme, the students will be accurate both in oral and written communication as they will be strong in Writing skills and its usage.

**C 04:** They can express a thorough command of English and its linguistic Structures.

### Unit I

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

### UNIT-II

Short Essay of about 250-300 words.

### UNIT-III

Translation of a short passage from Hindi to English.

### UNIT-IV

Drafting CV, writing e-mail message for official purpose.

### UNIT-V

Language Skills, One-word substitution, homonyms, homophones, words that confuse, Punctuation, Idioms



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

SECOND YEAR

Semester – IV

Course	Subject	Subject Code
B.Com.	Development of Entrepreneurship उद्यमिता विकास	FC 401/2

## COURSE OUTCOME

**C 01:** The students develop and can systematically apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

**C 02:** After the completion of the course, the students will be able to have the ability to discern distinct entrepreneurial traits

**C 03:** Know the parameters to assess opportunities and constraints for new business ideas

**C 04:** Understand the systematic process to select and screen a business idea and design strategies for successful implementation of ideas

**C 05:** The students will be able to write a business plan

### Unit I

**Entrepreneurship** - Meaning, Concept, Characteristics of entrepreneur.

उद्यमिता – का आशय, मत, उद्यमिता के गुण।

### 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.

उद्यमिता के प्रकार, महत्व और विभिन्न विद्वानों के मत, लक्ष्य निर्माण, लक्ष्य कैसे प्राप्त करें। लक्ष्य प्राप्ति में समस्याएँ, उनका समाधान, स्वप्रेरणा, स्वप्रेरणा के तत्व और विकास, विभिन्न विद्वानों के मत, आकलन, निष्कर्ष, नेतृत्व समता, उसका विकास और प्रतिफलन

### Unit III

Projects and various organisations (Govt., non-Govt.), Govt. Projects, Non-Govt. projects. Contribution of Books, their limitations, scope.

परियोजनाएँ तथा विभिन्न संगठन (शासकीय-अशासकीय), शासकीय परियोजनाएँ:- अशासकीय परियोजनाएँ:- बैंको का योगदान, उनकी सीमाएँ, क्षेत्र

### 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.

अच्छे उद्यमी के कौन-कौनसे कार्य, गुण, प्रबंधन इत्यादि, अच्छे उद्यमी के गुण आधुनिक और पूर्ववर्ती, उद्यमी की प्रबंधन कला, उद्यमी के प्रेरक तत्व

## Unit V

Problems and Scope of the Entrepreneur :

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

उद्यमी की समस्याएँ, क्षेत्र, पूँजी की समस्या, शक्तिकरण की समस्या, पूँजीवन की समस्या, प्रशासनिक समस्याएँ, स्वामित्व की समस्याएँ, इत्यादि



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### SECOND YEAR

#### Semester – IV

Course	Subject	Subject Code
B.Com.	Cost Accounting / परिचय लेखांकन	BCM-402

#### COURSE OUTCOMES

**C 01:** This course enables the student to thoroughly understand the theory and practice of cost accounting for decision making.

**C 02:** Upon the completion of the course the students will be able to define the costs and their impact on value creation in the companies

**C 03:** The students will gain a working knowledge of the principles and process of cost accounting and express the place and role of cost sheet in the modern economic environment

**C 04:** Interpret the use of the process and operating cost

**C 05:** Develop the skills in the cost accounting applications.

#### Unit I

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

लागत : अर्थ, अवधारणा एवं वर्गीकरण । लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियाँ, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीके, श्रम लेखांकन, मजदूरी भुगतान की पद्धतियाँ ।

#### Unit II

Unit Costing, Preparation of Cost Sheet and statement of Cost (Including calculation of tender price)

Overhead costing, (Including calculation of machine hour rate.)

इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण का निर्माण (निविदा मूल्य की गणना सहित) उपरिचय लेखांकन (मशीन घंटा दर की गणना सहित)

#### Unit III

Contract and Job costing, Operating costing.

ठेका एवं उपकार्य लागत लेखांकन, परिचालन लागत लेखांकन

#### Unit IV

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

प्रक्रिया लेखांकन, (अंतर प्रक्रिया लाभ, संचय सहित) । लागत लेखों का वित्तीय लेखों से मिलान ।

## Unit V

Marginal Costing – Profit – Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis.

Cost Audit – Meaning, Importance and Techniques of Cost Audit, Cost Audit Programme.

सीमांत लागत लेखांकन – लाभ-मात्रा अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग ।

लागत अंकेक्षण – आशय, महत्त्व एवं लागत अंकेक्षण की प्रविधियां, लागत अंकेक्षण कार्यक्रम ।

Recommended Books :-

1. Arora M.N., Cost Accounting. Principles and Practice. Vikas New Delhi.
2. Maheshwari S.N., Advance Problems and Solutions in Cost accounting : Sultan Chand New Delhi.
3. Agrawal M.L. S.B. Agra Cost Accounting (In Hindi)
4. Jain B.K. Prof. Jain N.C. Cost Accounting and in English Ramesh Book Depot, Jaipur.
5. Mehta Brahmhatt Cost Accounting Devi Ahilya Prakashan, Indore.



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### SECOND YEAR

#### Semester – IV

Course	Subject	Subject Code
B.Com.	Principles of Management / प्रबंध के सिद्धांत	BCM-403

#### COURSE OUTCOME

**C 01:** The course aims at helping the students gain understanding of the functions and responsibilities of managers and provide them tools and techniques to be used in the performance of the managerial job.

**C 02:** To help the students to develop cognizance of the importance of management principles.

**C 03:** On completion of this course, the students will be able to demonstrate the roles, skills and functions of management.

**C 04:** Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

**C 05:** Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

#### Unit I

Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration.

Development of Managerial Thought, Contribution by Taylor and Fayol Management by Exceptions and Management by objectives social responsibility of management.

प्रबंध-अर्थ, प्रकृति एवं महत्व, प्रबंध के कार्य एवं सिद्धांत, प्रबंध बनाम प्रशासन ।

प्रबंधकीय विचारधारा का विकास, टेलर एवं फेयोल का योगदान, अपवाद द्वारा प्रबंध, उद्देश्यों द्वारा प्रबंध । प्रबंध का सामाजिक उत्तरदायित्व ।

#### Unit II

Planning: Concept, Process and Techniques, Decision Making, Concept and Process.

Organization-Concept, Nature, Principles and Significance.

नियोजन – अवधारणा, प्रक्रिया व तकनीक, निर्णयन-अवधारण, आशय एवं प्रक्रिया, संगठन – अवधारणा, प्रकृति, सिद्धांत एवं महत्व ।

#### Unit III

Motivation: Concept-Theory, Monetary and Non Monetary Motivation.

Leadership – Concept and Leadership styles, Leadership Theories.

Direction and control – Process and Methods.

अभिप्रेरणा – अवधारणा, सिद्धांत, मौद्रिक एवं अमौद्रिक अभिप्रेरणाएँ ।

नैतृत्व – अवधारणा एवं नैतृत्व शैली, नैतृत्व के सिद्धांत ।

निर्देशन एवं नियंत्रण – प्रक्रिया एवं विधियां ।



## Unit IV

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

मानव संसाधन प्रबंध – अर्थ, उद्देश्य, क्षेत्र एवं महत्व, मानव संसाधन प्रबंधक के कार्य एवं उत्तरदायित्व । मानव संसाधन प्रबंध के सिद्धांत ।

## Unit V

Man Power Planning – Recruitment, Selection and Promotion.

Training and Development-Methods of Training Program, Job Evaluation concept and Techniques.

मानव बल नियोजन – भर्ती, चयन एवं पदोन्नति, प्रशिक्षण एवं विकास-प्रशिक्षण कार्यक्रम की विधियां, कार्य निष्पादन, मूल्यांकन-अवधारणा एवं तकनीक ।

Suggested Books :-

1. Durker Peter F. Management challenges for the 21<sup>st</sup> century, Bullerworth Heinemann, Oxford.
2. शुक्ला एस.एम. प्रबंध के सिद्धांत
3. आर.सी.अग्रवाल प्रबंध के सिद्धांत



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### SECOND YEAR

#### Semester – IV

Course	Subject	Subject Code
B.Com.	Banking Law & Practice in India / भारत में बैंकिंग विधि एवं व्यवहार	BCM-404/1

#### COURSES OUTCOME

**C 01:** The main learning outcome of this course is to provide the student an understanding of legal and regulatory aspects of banking.

**C 02:** To acquire knowledge about banking laws in India as it is must for students.

**C 03:** Students will have conceptual clarity about the process of banking, product and stakeholders with reference to particular acts passed in India.

**C 04:** A deep study about the remittance process , virtual banking,digital banking with various laws applicable in India.

#### Unit I

Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks in India.

Principles of Management in Banks : Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.

बैंकिंग के सिद्धांत : बैंक की परिभाषा, मुद्रा का सृजन, भारत में वाणिज्यिक बैंकों की वर्तमान संरचना ।

बैंकों में प्रबंध के सिद्धांत : बैंकों में प्रबंधकीय कार्य, भर्ती, चयन, प्रशिक्षण, पदोन्नति तथा स्टाफ का नियंत्रण ।

#### Unit II

Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks and its Effects. Classification of Banking Institutions. Reserve Bank of India –Functions, Control of Credit by RBI, Power of RBI.

भारतीय अधिाषण पद्धति – विशेषताएं, साहूकार, वाणिज्यिक बैंकों का राष्ट्रीयकरण एवं इसके प्रभाव, बैंकिंग संस्थाओं का वर्गीकरण । रिजर्व बैंक ऑफ इंडिया – कार्य, रिजर्व बैंक द्वारा साख नियंत्रण रिजर्व बैंक की शक्तियां ।

#### Unit III

Management of Deposits and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances, Investment Management : Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.

जमा एवं अग्रिमों का प्रबंधन, जमाओं की गतिशीलता, जमा खातों का वर्गीकरण एवं प्रकृति, अग्रिम, उधार व्यवहार, अग्रिम के प्रकार । विनियोग प्रबंध : बैंक विनियोग की प्रकृति तरलता एवं लाभदायकता । बैंक, बिल एवं उनका पृष्ठांकन । शासकीय प्रतिभूतियां । ई-बैंकिंग प्रक्रिया ।

#### Unit IV

Banking Regulation Act 1949 – Important provision : Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.

बैंकिंग नियमन अधिनियम 1949 महत्वपूर्ण प्रावधान, अग्रिमों पर प्रतिबंध । बैंकों का निजीकरण, नरसिंहम् समिति का प्रतिवेदन, भारत में बैंकिंग क्षेत्र के सुधार ।

## Unit V

Management of Finance : Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking In India – IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.

वित्त का प्रबंध : बैंक लेखे, रिकार्ड, रिपोर्ट्स, अग्रिमों का विवरण पत्र ऋण आवेदन पत्रों का परीक्षण । भारत में विकास बैंकिंग – भारतीय औद्योगिक वित्त निगम, भारतीय औद्योगिक विकास बैंक, भारतीय साख एवं विनियोग निगम, भारतीय निर्यात साख एवं प्रतिभूति निगम ।

Suggested Books :-

1. H.C. Sharma, Banking Law and Practice (Sahitya Bhawan)
2. Dr. Maliram, Banking Law and Practice
3. Dr. V.C. Sinha, Banking Law and Practice
4. Gupta B.P. Banking in India, R.B.D. Jaipur



**R.K.D.F. UNIVERSITY, BHOPAL**  
**B.COM**  
**Fifth Semester**  
**SCHEME**

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-501/1	VALUE & SPIRITUALITY	10	4	40	14			50
2	FC-501/2	BASI C COMPUTER INFORMATION TECHNOLOGY-I	10	4	40	14			50
3	BCM-502	INCOME TAX LAW & PRACTICE	20	7	80	27			100
4	BCM-503	MANAGEMENT ACCOUNTING	20	7	80	27			100
5	BCM-504/1	PUBLIC FINANCE	20	7	80	27			100
			<b>80</b>	<b>29</b>	<b>320</b>	<b>109</b>			<b>400</b>

**Signature:**

**Dean of Department**

**Member**

**Member Name:-**



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

THIRD YEAR

Semester – V

Course	Subject	Subject Code
B.A.	Values & Spirituality	FC 501/1

## COURSE OUTCOME

**C 01:** The course aims to teach and inculcate the importance of value based living among students and give them a deeper understanding about the purpose of life.

**C 02:** Upon the completion of the course the students will understand the importance of value based living.

**C 03:** Students will understand and start applying the essential steps to become good leaders and emerge as responsible citizens with clear conviction to practice values and ethics in life.

**C 04:** Students will become value based professionals and will contribute in building a healthy nation.

## **Chapter 6: THE SUPREME- SOURCE OF VALUES**

- 6.1 Objectives
- 6.2 Introduction
- 6.3 All about the Supreme
- 6.4 Name & Form of the Supreme
- 6.5 Abode of the Supreme
- 6.6 Attributes of the Supreme
- 6.7 Action of benediction
- 6.8 Auspicious confluence (Now or never)
- 6.9 Summary
- 6.10 Glossary
- 6.11 Suggested reading

## **Chapter 7 : HEALING RELATIONSHIPS WITH THE SUPREME**

- 7.1 Objectives
- 7.2 Introduction
- 7.3 Significance of the relationships
- 7.4 All relations with ONE
- 7.5 major relations
- 7.6 True and eternal relations
- 7.7 Benefits of various relationships
- 7.8 The timeless dimensions
- 7.9 Summary
- 7.10 Glossary
- 7.11 Suggested reading

## **Chapter 8 : RAJYOGA MEDITATION**

- 8.1 Objectives
- 8.2 Introduction

- 8.3 Methods of Meditation
- 8.4 Rajyoga meditation with a difference
- 8.5 Five fold impact of Rajyoga meditation
- 8.6 Stages of Rajyoga meditation
- 8.7 Attainments of Meditation
- 8.8 Research studies on meditation
- 8.9 Summary
- 8.10 Glossary
- 8.11 Suggested reading

### **Chapter 9 : SPIRITUAL LIFE STYLE**

- 9.1 Objectives
- 9.2 Introduction
- 9.3 Early morning meditation
  
- 9.4 Regular spiritual study
- 9.5 Authentic life style
- 9.6 Satwic Diet
- 9.7 Selfless service
- 9.8 Review of Personal Progress
- 9.9 Summary
- 9.10 Glossary
- 9.11 Suggested reading

### **Chapter 10 : EXERCISES FOR PRACTICE**

Quiet reflection- Practice introversion-Being an observer-Stand back and observe -Self awareness (Soul consciousness)-Experiencing Body free stage-Reflect on original qualities-Visualize the Divine-Think attributes of the Supreme-Developing a living relationship-Surrender to God-Create Good wishes for all-Visualization in Meditation: Orbs of Light- The forest-The Balloon



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

THIRD YEAR

Semester – V

Course	Subject	Subject Code
B.Com.	Basic Computer Information Technology-I	FC 501/2

## COURSE OUTCOME

**C 01:** After studying this course the students will understand the fundamental hardware components that make up a computer's hardware and the role of each of these components.

**C 02:** Have an understanding about an operating system and an application program, and what each is used for in a computer

**C 03:** Demonstrate a basic understanding of computer hardware and software.

**C 04:** Students will apply the computer concepts and skills learned to solve business problems

**C 05:** Students will understand the basic concepts and terminology related to computer technology

## UNIT – I

**INTRODUCTION TO COMPUTER ORGANIZATION –I :-** History of development of Computer system concepts. Characteristics, Capability and limitations. Generation of computer. Types of PC's Desktop, Laptop, Notebook, Workstation & their Characteristics.

### **कम्प्यूटर ऑर्गनाईजेशन का परिचय – I**

कम्प्यूटर का इतिहास, कम्प्यूटर सिस्टम विचारधारा, विशेषताएं, योग्यता एवं सीमाएं, कम्प्यूटर की पीढ़ियां, पी.सी. के प्रकार, डेस्कटॉप के प्रकार, लेपटॉप के प्रकार, नोटबुक, वर्कस्टेशन आदि की विशेषताएं।

## UNIT – II

**INTRODUCTION TO COMPUTER ORGANIZATION –II :-**Basic components of a computer system Control Unit, ALU. Input/ Output function and Characteristics, memory RAM, ROM, EPROM, PROM.

### **कम्प्यूटर ऑर्गनाईजेशन का परिचय – II**

कम्प्यूटर सिस्टम के आधार उपकरण, कंट्रोल युनिट, ए.एल.यू. इनपूट/ आउटपुट फंक्शन और विशेषताएं, मेमोरी रेम, रोम, ईपी रोम, पी रोम, और अन्य प्रकार की मेमोरी।

## UNIT – III

**INPUT & OUTPUT DEVICES :- Input Devices :** Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen. **Output Devices:** Monitors Characteristics and types of monitor, Video Standard VGA, SVGA, XGA, LCD Screen etc. Printer, Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer. Plotter, Sound Card and Speakers.

### **इनपुट तथा आउटपुट डिवाइसेस**

**इनपुट डिवाइस :** कीबोर्ड, माउस, ट्रैकबॉल, जॉयस्टिक, डिजिटाइजिंग टेबलेट, स्केनर्स, डिजिटल केमरा, एमआईसीआर, ओसीआर, ओएमआर, बार कोड रीडर, आवाज को पहचानने वाला, लाइट पेन, टच स्क्रीन।

**आउटपुट डिवाइस :** मॉनीटर की विशेषताएं एवं मॉनीटर के प्रकार, वीडियो स्टैंडर्ड VGA, SVGA, XGA, LCD स्क्रीन आदि, प्रिंटर्स, डेजी व्हील, डॉट मैट्रिक्स, इंकजेट, लेजर, लाईन प्रिंटर, प्लोटर, साउंड कार्ड्स एवं स्पीकर्स।

## UNIT – IV

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

### **स्टोरेज डिवाइजेस**

स्टोरेज फंडामेंटल्स प्रईमेरी विरुद्ध भिन्न स्टोरेज डिवाइजेस मेग्नेटिक टेप, कार्टेज टेप, डाटा ड्राइव्स, हार्ड डिस्क ड्राइव्स, फ्लोपी डिस्कस, सी.डी. वी.सी.डी. सी.डी.-आर.सी.डी.- आर. डब्ल्यू, जीप ड्राइव, डी.वी.डी., डी.वी.डी., - आर. डब्ल्यू।

## UNIT – V

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

### **Disk Operating System (DOS)**

- Introduction, History and Versions of DOS.

### **DOS Basics**

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

### **DOS Commands**

- Internal DIR, MD, CD, RD, Copy, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE etc.
- External CHKDSK, SCOPE, PRINT DISKCOPY, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, MODE, ATTRIB HELP, SYS etc.

### **ऑपरेटिंग सिस्टम का परिचय**

ऑपरेटिंग सिस्टम का परिचय, उसके लक्षण एवं प्रकार, डॉस एवं विन्डोज का मूल कमांड। ऑपरेटिंग सिस्टम : डिस्क ऑपरेटिंग सिस्टम (DOS), परिचय इतिहास एवं वर्जन्स ऑफ डॉस।

### **डॉस बेसिक्स -**

फिजिकल स्ट्रक्चर ऑफ डिस्क, ड्राइव नेम, फेट, फाईल एवं डायरेक्ट्री स्ट्रक्चर एवं नेमिंग नियम, बूटिंग प्रक्रिया, डॉस सिस्टम फाईल्स।

### **डॉस कमाण्डस-**

- आंतरिक कमाण्डस DIR, MD, CD, RD, Copy, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE आदि।
- बाह्य कमाण्डस CHKDSK, SCOPE, PRINT DISKCOPY, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, MODE, ATTRIB HELP, SYS आदि।

### **Books Recommended-**

1. डॉ. एस. के. विजय, डॉ. पंकज सिंह : कम्प्यूटर विज्ञान एवं सूचना प्रौद्योगिकी, मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल
2. डॉ. पंकज सिंह कम्प्यूटर अध्ययन, राम प्रसाद एंड संस

Course	Subject	Subject Code
B.Com.	Basic Computer Information Technology-I	FC 501/2

## **PRACTICALS**

### **DOS :**

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

### **Windows 98:**

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



**Ms-Word:**

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



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – V

Course	Subject	Subject Code
B.Com.	Income Tax Law & Practice / आयकर विधि एवं व्यवहार	BCM-502

### COURSE OUTCOME

**C 01:** The course aims at making the students aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962

**C 02:** To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.

**C 03:** To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

**C 04:** Upon the completion of the course the students will be able to define the procedure of direct tax assessment.

**C 05:** They will be able to compute total income and define tax complications and structure

### Unit I

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

भारतीय आयकर अधिनियम 1961 का सामान्य परिचय, मूल अवधारणाएँ : आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, कुल आय, व्यक्ति करदाता | निवास स्थान एवं कर दायित्व, कर मुक्त आयें |

### Unit II

Income from Salary, Income from house property.

वेतन से आय, मकान संपत्ति से आय |

### Unit III

Income from Business and Profession. Capital Gains. Income from other sources.

व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय |

### Unit IV

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

हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियाँ, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना |

## Unit V

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

कर निर्धारण की कार्य विधि, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड ।

Suggested Books :-

1. आयकर, श्रीपाल सकलेचा, सतीश प्रिंटर्स इंदौर
2. आयकर विधान एवं लेखे, डॉ. एच.स.नेहरोत्रा, साहित्य भवन आगरा ।
3. Student Guide to Income Tax, Sighania V.K. Taxman Delhi
4. Income Tax, Dr. R.N. Lokhotia
5. आयकर, ओ.पी.अग्रवाल, अरविन्द जैन
6. आयकर, डॉ. कमलेश भंडारी, देवी अहिल्या प्रकाशन इंदौर



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – V

Course	Subject	Subject Code
B.Com.	Management Accounting / प्रबंधकीय लेखांकन	BCM-503

### COURSE OUTCOME

**C 01:** This course provides students with an understanding of management accounting concepts related to the management functions of planning, control, and decision making.

**C 02:** Upon successful completion, students will have the knowledge and skills to critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques;

**C 03:** Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems

**C 04:** Evaluate the costs and benefits of different conventional and contemporary costing systems;

**C 05:** Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem-solving

### Unit I

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

Tools and techniques of management accounting.

प्रबंधकीय लेखांकन: अर्थ, प्रकृति, क्षेत्र व कार्य, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन एवं लागत लेखांकन ।

प्रबंधकीय लेखांकन की तकनीकें एवं विधियां ।

### Unit II

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

वित्तीय विवरण पत्र अर्थ, सीमाएँ, वित्तीय विवरण विश्लेषण के उद्देश्य व विधियां अनुपात विश्लेषण, अनुपातों का वर्गीकरण—लाभदायकता अनुपात, आवृत्त अनुपात, वित्तीय अनुपात, अनुपात विश्लेषण के लाभ, लेखांकन अनुपातों की सीमाएँ ।

### Unit III

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

निधि प्रवाह विवरण, रोकड़ प्रवाह विवरण (भारतीय लेखा मानक प्रमाण-3 के अनुसार)

### Unit IV

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

अवशोषण एवं सीमांत लागत निर्णयन उपकरण के अंतर्गत सीमांत व विभेद लागत लेखांकन – निर्माण या क्रय उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, सम-विच्छेद विश्लेषण, नवीन बाजारों की खोज निर्णयन बंदी ।

### Unit V

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

बजटरी नियंत्रण बजट का अर्थ व बजटीय नियंत्रण, उद्देश्य, गुण व सीमाएँ, बजट के प्रकार : रोकड़ बजट एवं लेचदार बजट । प्रबंधकीय अंकेक्षण की अवधारणा, उत्तरदायित्व लेखांकन, प्रबंधकीय प्रतिवेदन, प्रतिवेदनों के प्रकार एवं अच्छे प्रतिवेदन की विशेषताएँ ।

Suggested Books :-

1. Jain S.P. Naraga K.L. Management Accounting
2. Shashi Gupta Management Accounting
3. S.P. Gupta Management Accounting
4. Mahesh Agrawal Mukes Jain Management Accounting
5. Agrawal and Gupta Management Accounting R.B.D. Jaipur
6. Trivedi, Sharma and Mehta, Management Accounting Devi Ahilya V.V. Publication.



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – V

Course	Subject	Subject Code
B.Com.	Public Finance / लोक वित्त	BCM-504/1-A

### COURSE OUTCOME

**C 01:** On completion of this course, the students will be having conceptual clarity of public expenditure and revenue theories;

**C 02:** They will be able to apply the principle of optimal taxation in analysing various governments tax policies;

**C03:** They will be able to know the application of public economics in analysing various energy policies;

**C 04:** They will be able to comprehend various types of public goods and its real world application;

**C 05:** They will be able to analyze policy applications including welfare assistance, education, healthcare spending, and tax policies such as income taxes and consumption taxes.

### Unit I

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

लेक वित्त : अर्थ, प्रकृति, क्षेत्र एवं महत्त्व, निजी एवं लोक वित्त में अंतर । अधिकतम सामाजिक लाभ का सिद्धांत , लोक वित्त में राज्य की भूमिका ।

### Unit II

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

राजस्व के स्रोत – कर, ऋण, अनुदान एवं सहायता – अर्थ, प्रकार, कराधान के सिद्धांत । कराधान में न्याय की समस्या, करभार एवं करदान क्षमता । करारोपण के प्रभाव एवं करबंधन । भारतीय कर प्रणाली के लक्षण, इसके दोष तथा इसमें सुधार के प्रयास ।

### Unit III

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

सार्वजनिक व्यय के सिद्धांत, सार्वजनिक ऋण के सिद्धांत तथा इसके शोधन की विधियां, सार्वजनिक व्यय का उत्पादन एवं वितरण पर प्रभाव । भारत में सार्वजनिक ऋण ।

### Unit IV

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

भारत में लोक वित्त : केन्द्र एवं राज्य सरकारों के आगत के स्रोत, बजट की अवधारणा एवं प्रकार, वित्तीय घटा, घाट की अर्थव्यवस्था और घाटे का बजट, राज्य एवं केन्द्र के बीच वित्तीय संबंध ।

## Unit V

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

वित्त आयोग का गठन एवं कार्य, अद्यतन वित्त आयोग की अनुशंसाएँ । केन्द्र एवं म.प्र. सरकार के अद्यतन बजट । संघ तथा राज्य सरकारों के वित्तीय संबंध, केन्द्र तथा राज्य सरकार की आय व्यय की मुख्य मर्दे ।

### Suggested Books :-

1. Heijdra, B.J. and F.V. Ploeg (2001) Foundations of Modern Macroeconomics, Oxford, University Press, Oxford.
2. Lewis, M.K. and P.D. Mizan (2001) Monetary Economics, Oxford University Press, New Delhi.
3. Gupta S.B. (1994) Monetary Economics, S.Chand & Company, New Delhi.
4. इंगन - समष्टि अर्थशास्त्र - फोणार्क पब्लिकेशन
5. मंगल रमेश लोक राजस्व यूनिवर्सल पब्लिकेशन आगरा ।



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – V

Course	Subject	Subject Code
B.Com.	Principle of Marketing / विपणन के सिद्धांत	BCM-504/1-B

### COURSE OUTCOME

**C 01:** This course provides students with an overview of the marketing function with an emphasis on creating value through marketing, market research, consumer behavior, pricing strategies, marketing channels, and various methods of promotion.

**C 02:** During the completion of the course the students will learn the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business. learning consumer behaviour

**C 03:** During the completion of the course the students will learn key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts.

**C 04:** During the completion of the course the students will appreciate how a marketing perspective is important in your own personal and professional development.

**C 05:** During the completion of the course the students will consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.

### Unit- I

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

विपणन : परिचय, विपणन की प्रकृति एवं क्षेत्र, विपणन का महत्व, विपणन अवधारणा : परम्परागत एवं आधुनिक, विक्रय बनाम विपणन, विपणन मिश्रण एवं विपणन पर्यावरण ।

### Unit II

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

उपभोक्ता व्यवहार एवं बाजार विभक्तिकरण : उपभोक्ता व्यवहार की प्रकृति, क्षेत्र एवं महत्व, बाजार विभक्तिकरण-अवधारणा एवं महत्व, बाजार विभक्तिकरण के आधार ।

### Unit III

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



उत्पाद : उत्पाद की अवधारणा, उपभोक्ता एवं औद्योगिक माल, उत्पाद नियोजन एवं विकास संवेष्टन-भूमिका एवं कार्य, ब्राण्ड नाम एवं ट्रेड मार्क, विक्रय पश्चात् सेवा, उत्पाद जीवन चक्र अवधारणा ।

#### Unit IV

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

कीमत : विपणन मिश्रण में कीमत का महत्व, उत्पाद/सेवा की कीमत को प्रभावित करने वाले तत्व, बढ़ा एवं छूट, वितरण बाहिकाएं एवं भौतिक वितरण : वितरण बाहिकाएं – अवधारणा एवं भूमिका, वितरण बाहिकाओं के प्रकार, वितरण-बाहिकाओं के चयन के निर्धारक घटक, खुदरा/फुटकर एवं थोक व्यापारी, माल का भौतिक वितरण, परिवहन, भण्डारण ।

#### Unit V

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

विक्रय प्रवर्तन : प्रवर्तन की विधियां, अनुकूलतम प्रवर्तन मिश्रण, विज्ञापन के माध्यम, उनके पारस्परिक गुण एवं सीमाएं, एक प्रभावी विज्ञापन की विशेषताएं, वैयक्तिक विक्रय, जीवन वृत्ति के रूप में विक्रय, एक सफल विक्रेता के गुण, विक्रेता के कार्य ।

Suggested Books :-

1. Philip Kotler, Marketing Management; Prentice Hall.
2. William M. Pride and C.C. Ferrell, Marketing: Houghton-Mifflin Boston.
3. R.L. Nolakha Principle of Marketing R.B.D. Jaipur



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – V

Course	Subject	Subject Code
B.Com.	Principle of Insurance / बीमा के सिद्धांत	BCM-504/1-C

### COURSE OUTCOME

**C 01:** This subject aims to provide students with the knowledge of general principles and practices of insurance

**C 02:** It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products need and importance of life insurance

**C 03:** Upon completion of the subject, students will be able to identify what insurance is, why insurance works and how to determine insurance needs.

**C 04:** Upon completion of the subject, students will be able to familiarise themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.

**C 05:** They will be able to compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.

### Unit I

Insurance – Meaning, Need, Types, Functions and Principles. Insurance Agent – Rights and working of insurance Agent.

बीमा – अर्थ, आवश्यकता, प्रकार, कार्य एवं सिद्धांत । बीमा एजेंट – अधिकार एवं बीमा एजेंट की कार्य प्रणाली ।

### Unit II

Life Insurance : Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract.

जीवन बीमा : परिचय, आवश्यकता, महत्व, अनुबंध के सारतत्व एवं जीवन बीमा अनुबंध ।

### Unit III

Marine Insurance, Fire Insurance, Misc. Insurance, Various types of agreements, Insurable interest, Procedure of claim settlements.

समुद्री बीमा, अग्नि बीमा, विविध बीमा, विभिन्न प्रकार की संविदाएं, बीमा योग्य हित । दावों के निपटारों की प्रक्रिया ।

### Unit IV

Organization of General Insurance Corporation and its subsidiary companies. New emerging trends in Insurance sector.

सामान्य बीमा निगम एवं इसकी सहायक कंपनियों का संगठन । बीमा क्षेत्र में उभरती प्रवृत्तियां ।

## Unit V

Indian Life Insurance Corporation – Establishment, Objectives, Functions, Development and Evaluation.  
Study of main insurance Policies in Practice.

भारतीय जीवन बीमा निगम – स्थापना, उद्देश्य, कार्य, विकास एवं मूल्यांकन । प्रचलित प्रमुख बीमा पालिसियों का अध्ययन ।

Suggested Books :-

1. Dr. R.L. Nolakha, Principles of Insurance, R.B.D. Jaipur.
2. Dr. Balchandra Shrivastava, Principles of Insurance.
3. डॉ. रमेश मंगल, बीमा के तत्व



**R.K.D.F. UNIVERSITY, BHOPAL**  
**B.COM**  
**Sixth Semester**  
**SCHEME**

S.No	Subject Code	Subject Name	Marks Distribution						Total Marks
			Assignment Marks		Theory Marks		Practical Marks		
			Max	Min	Max	Min	Max	Min	
1	FC-601/1	HINDI	10	4	40	14			50
2	FC-601/2	BASIC COMPUTER OF INFORMATION TECHNOLOGY-II	10	4	40	14			50
3	BCM-602	INDIRECT TAX	20	7	80	27			100
4	BCM-603	AUDITING	20	7	80	27			100
5	BCM-604/1	FINANCIAL MANAGEMENT	20	7	80	27			100
			<b>80</b>	<b>29</b>	<b>320</b>	<b>109</b>			<b>400</b>

**Signature:**

**Dean of Department**

**Member**

**Member Name:-**



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

THIRD YEAR

Semester – VI

Course	Subject	Subject Code
B.Com.	भाषा कौशल एवं व्यक्तित्व विकास	FC 601/1

## COURSE OUTCOME

C 01: पाठ्यक्रम पूरा करने के बाद, एक शिक्षार्थी को हिंदी भाषा के बारे में एक उन्नत समझ होगी

C 02: पाठ्यक्रम पूरा करने के बाद, लेख लिखने के साथ-साथ अधिग्रहण करने के लिए एक शिक्षार्थी, वक्तृत्व में और हिंदी भाषा में अध्ययन में निपुणता होगी

C 03: हिंदी विद्वानों को बढ़ावा देने के लिए और उन्हें प्रासंगिक लिखने और अनुवाद करने के लिए प्रोत्साहित करने के लिए

C 04: छात्रों को उनकी समृद्ध सांस्कृतिक, नैतिक, साहित्यिक और वैज्ञानिक विरासत और के लिए जागृत करना

### इकाई –1

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

### इकाई – 2

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

### इकाई – 3

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

### इकाई – 4

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

इकाई - 5

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

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



# R.K.D.F. UNIVERSITY, BHOPAL

B.Com./B.A./B.Sc./B.Sc. (Home Science)/B.A. (Management)/B.C.A.

THIRD YEAR

Semester – VI

Course	Subject	Subject Code
B.Com.	Basic Computer Information Technology-II	FC 601/2

## COURSE OUTCOME

**C 01:** After studying this course the students will understand the fundamental hardware components that make up a computer's hardware and the role of each of these components.

**C 02:** Have an understanding about the various programmes in Ms Office like Ms Word, Ms Powerpoint and Ms Excel.

**C 03:** Demonstrate a basic understanding of computer hardware and software.

**C 04:** Students will apply the computer concepts and skills learned to solve business problems

**C 05:** Students will understand the basic concepts and terminology related to computer technology

## Unit-I

### **Word Processing : Word**

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

## Unit-II

### **Introduction to Excel**

#### **Excel & Worksheet:**

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

### Unit-III

#### **Introduction to Power Point**

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

### Unit-IV

#### **Power Point– II**

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

### Unit – V

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

#### **Books Recommended-**

1. डॉ. एस. के. विजय, डॉ. पंकज सिंह : कम्प्यूटर विज्ञान एवं सूचना प्रौद्योगिकी, मध्यप्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल
2. डॉ. पंकज सिंह कम्प्यूटर अध्ययन, राम प्रसाद एड संस

Course	Subject	Subject Code
B.Com.	Basic Computer Information Technology-I	FC 601/2

#### **Practical**

##### **Ms-Power Point:**

Creating new slide, formatting slide layout, slide show & sorter, Inserting new slide, slide no., date, time, chart, formatting slide, tool operation.

##### **List of suggested practical work:**

- Under standing of a dial up connection through modern.
- Configuring a computer for an e-mail and using outlook Express or Netscape Messenger.
- Registration an e-mail address.
- Understanding of e-mail drafting.
- Understanding of address book maintenance for e-mail.
- Understanding of different mail program tools.
- Send and receive functions of e-mail.





# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – VI

Course	Subject	Subject Code
B.Com.	Indirect Tax / अप्रत्यक्ष कर	BCM-602

### COURSE OUTCOME

**C 01:** The course aims to help students to comprehend the basic principles of the laws governing Indirect taxes

**C 02:** It Prepares students for technical training in taxation and offers a strong base in the field of Goods and Service Tax, Custom and Excise.

**C 03:** The syllabus aims to make the student understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax)

**C 04:** Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation

**C 05:** To provide an in depth study of the various provisions of indirect taxation laws and their impact on business decision-making

### Unit- I

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

केन्द्रीय उत्पाद शुल्क : अवधारणा, प्रमुख परिभाषाएं : माल, शुल्क योग्य माल, उत्पादक, माल का वर्गीकरण एवं वर्गीकरण के सिद्धांत केन्द्रीय उत्पाद शुल्क का मूल्यांकन मूल्यधारित शुल्क एवं मूल्यांकन के नियम ।

### Unit II

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

सीमाशुल्क : परिचय एवं प्रकृति, सीमाशुल्क के प्रकार, आयात एवं निर्यात पर निषेध मूल्यांकन नियम, करयोग्य मूल्य एवं सीमाशुल्क की गणना ।

### Unit III

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

केन्द्रीय विक्रय कर – परिचय एवं महत्वपूर्ण परिभाषाएं अंतरराज्यीय बिक्री से संबंधित प्रावधान, सकल विक्रय एवं कर योग्य विक्रय का निर्धारण ।

### Unit IV

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

मध्यप्रदेश मूल्य संबंधित कर : परिचय, महत्वपूर्ण परिभाषाएं, करमुक्त माल, व्यापारी का पंजीयन एवं अनुज्ञापत्र, कर निर्धारण प्रक्रिया, करयोग्य आवर्त एवं मूल्य संबंधित कर की गणना ।

### Unit V

M.P. VAT – Tax Payment and recovery of Tax, Input Tax Rebate, Authorities : Powers and Duties. Appeal and Revision. Difficulties in implementation of VAT.

Service Tax : Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.

मध्यप्रदेश मूल्य संबंधित कर – कर का भुगतान एवं बसूली इनपुट टैक्स रिबेट, पदाधिकारी – उनके अधिकार एवं कर्तव्य, अपील एवं पुनर्विचार । मूल्य संबंधित कर के क्रियान्वयन में कठिनाइयां ।

सेवा कर : परिचय, उद्देश्य, मुख्य प्रावधान, कर निर्धारण प्रक्रिया एवं सेवा कर की ।

Suggested Books :-

1. अप्रत्यक्ष कर श्रीपाल सकलेचा, सतीश प्रिंटर्स इंदौर ।
2. अप्रत्यक्ष कर डॉ. एस.सी. मेहरोत्रा, साहित्य भवन, आगरा ।
3. अप्रत्यक्ष कर विनोद के. सिंघानिया Taxman. Delhi



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – VI

Course	Subject	Subject Code
B.Com.	Auditing / अंकेक्षण	BCM-603

### COURSE OUTCOME

**C 01:** Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.

**C 02:** Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;

**C 03:** Student will understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;

**C 04:** Students will learn to Determine the appropriate audit report for a given audit situation.

**C 05:** Students will learn to explain methods used to obtain an understanding of internal control

### Unit I

Introduction : Meaning and objectives of Auditing. Types of Audit, Internal Audit.

Audit Process : Audit Programme, Audit and books, Working papers and evidences. Preparation before commencing of Audit.

परिचय – अंकेक्षण का अर्थ व उद्देश्य, अंकेक्षण के प्रकार, आंतरिक अंकेक्षण ।

अंकेक्षण प्रक्रिया – अंकेक्षण कार्यक्रम, अंकेक्षण एवं पुस्तकें, अंकेक्षण संबंधी कागज पत्र व साक्ष्य, अंकेक्षण प्रारंभ करने के पूर्व तैयारी ।

### Unit II

Internal Check System : Routine Checking, Internal Check and Test Checking.

Internal Control and Audit Procedure.

आंतरिक निरीक्षण प्रणाली – नैत्यक जांच, आंतरिक परीक्षण एवं नैत्यक जांच ।

आंतरिक नियंत्रण एवं अंकेक्षण कार्य विधि ।

### Unit III

Vouching, Verification of Assets and Liabilities.

प्रमाणन, सम्पत्तियों व दायित्वों का सत्यापन ।

### Unit IV

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

कंपनी अंकेक्षण : अंकेक्षक की नियुक्ति, अधिकार, कर्तव्य व उत्तरदायित्व । विभाज्य लाभ व लाभांश । अंकेक्षक प्रतिवेदन : स्वच्छ व मर्यादित प्रतिवेदन ।

## Unit V

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

अनुसंधान : उद्देश्य अंकेक्षण व अनुसंधान में अंतर, अनुसंधान की प्रक्रिया ।

बैंकिंग कम्पनियों, शिक्षण, अलाभकारी संस्थाओं एवं बीमा कंपनियों का विशेष अंकेक्षण ।

Suggested Books :-

1. डॉ. एस.एम.शुक्ला, अंकेक्षण, साहित्य भवन, आगरा
2. अवस्थी एवं त्रिपाठी अंकेक्षण – म.प्र. हिन्दी ग्रंथ अकादमी, भोपाल
3. R.C. Saxena, Auditing, Himalaya, Publishing, Bombay
4. Tendon B.N. Principles of Auditing S. Chandel & Co. Delhi.
5. Sharma T.R. Auditing Principles and Problems, S/B Agra
6. Jain Khandelwal Auditing, R.B.D. Jaipur



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – VI

Course	Subject	Subject Code
B.Com.	Financial Management / वित्तीय प्रबंध	BCM-604/1-A

### COURSE OUTCOME

**C 01:** The course aims at developing the knowledge of business finance and financial management decision.

**C 02:** After Completion of this course the student would be able to explain the financial concepts used in making financial management decision

**C 03:** Use effective communication skills to promote respect and relationship for financial deals

**C 04:** Utilize information by applying a variety of business and industry software and hardware to major financial function

**C 05:** Demonstrate a basic understanding of financial management

### Unit I

Financial Management : Finance goals, Profit vs. wealth maximization :

Financial functions – Investment, Financing and dividend decision. Financial planning.

वित्तीय प्रबंध : वित्तीय लक्ष्य, लाभ बनाम सम्पत्ति अधिकतमीकरण, वित्तीय कार्य : विनियोग, वित्तीय व लाभांश निर्णयन वित्तीय नियोजन ।

### Unit II

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

पूंजी संरचना : अर्थ एवं निर्धारक तत्व, परिचालन व वित्तीय उत्तोलक, उनकी माप, लाभ पर प्रभाव, वैकल्पिक वित्तीय योजनाओं का विश्लेषण, संयुक्त वित्तीय एवं परिचालन उत्तोलक ।

### Unit III

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

पूंजी बजटिंग – विनियोग निर्णयों की प्रकृति, विनियोग मूल्यांकन प्रक्रिया, पे-ब्रेक पीरियड, लेखांकन प्रत्याय दर, शुद्ध वर्तमान मूल्य, आंतरिक प्रत्याय दर, लाभदायकता निर्देशांक, शुद्ध प्रत्याय दर व आंतरिक प्रत्याय दर की तुलना ।

### Unit IV

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

पूँजी की लागत – पूँजी की लागत का महत्व, ऋण लागत की गणना, पूर्वाधिकार अंश, समता पूँजी, धारित आय, भारित औसत पूँजी की लागत, लाभांश नीतियाँ, लाभांश के प्रकार, लाभांश में स्थायित्व एवं लाभांश के निर्धारक तत्व । लाभांश नीतियों में निर्गमन – वाल्टर मॉडल, गार्डन मॉडल, एम.एम.परिकल्पना

### Unit V

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

कार्यशील पूँजी का प्रबंध : कार्यशील पूँजी की प्रकृति, प्रकार एवं महत्व, परिचालन चक्र व कार्यशील पूँजी, आवश्यकताओं को प्रभावित करने वाले तत्व, प्राप्य रोकड़ व सकन्ध आवृत्त (सिर्फ अवधारणा व नियंत्रण तकनीक)

Suggested Books :-

1. Khan M.Y. & Jain P.K. Financial Management, Tata McGraw Hill, New Delhi
2. Pandey I.M. Financial Management, Vikas Publishing house, New Delhi
3. P.C. Jain & N.C. Jain वित्तीय प्रबंध, हिन्दी ग्रंथ अकादमी, भोपाल
4. कुलश्रेष्ठ व उपाध्याय वित्तीय प्रबंध साहित्य भवन, आगरा



# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – VI

Course	Subject	Subject Code
B.Com.	International Marketing / अंतर्राष्ट्रीय विपणन	BCM-604/1-B

### COURSE OUTCOME

**C 01:** The course aims to develop knowledge and understanding of key issues associated with international marketing, in students.

**C 02:** The course aims to develop skills in researching and analyzing international marketing opportunities in studentsb.

**C 03:** On successful completion of this course students will have developed an understanding of major issues related to international marketing

**C 04:** On successful completion of this course students will have developed skills in researching and analyzing trends in global markets and in modern marketing practice

**C 05:** On successful completion of this course students will be able to assess an organization's ability to enter and compete in international markets

### Unit I

International Marketing-Definitions, Name and Scope of International Market, Domestic Marketing V/s International Marketing., Descisions relating Entry in the Foreign Market.

अंतर्राष्ट्रीय विपणन की प्रकृति, परिभाषा एवं क्षेत्र, घरेलू विपणन बनाम अंतर्राष्ट्रीय विपणन, विदेशी बाजार प्रवेश संबंधी निर्णय ।

### Unit II

Product Planning for International Market, Product designing, Advertising, Branding and Packaging.

अंतर्राष्ट्रीय विपणन के लिए उत्पादन नियोजन, उत्पाद अभिकल्पना, विज्ञापन, ब्रांडिंग एवं पैकेजिंग ।

### Unit III

International Pricing – Factors Influencing International Price, Pricing process and Methods, International Price Quotation and Payments Conditions.

अंतर्राष्ट्रीय मूल्य निर्धारण – अंतर्राष्ट्रीय मूल्यों को प्रभावित करने वाले घटक, कीमत निर्धारण प्रक्रिया एवं विधियां, अंतर्राष्ट्रीय मूल्य, निविदा एवं भुगतान शर्तें ।

### Unit IV

International Distribution Channels and Logistics decisions, Selection and appointment of Foreign Agent.

अंतर्राष्ट्रीय वितरण बाहिकायें एवं तर्क संगत निर्णय, विदेशी विक्रया अभिकर्ता का चयन एवं नियुक्ति ।

## Unit V

Indian Import – Export Policy and Practice. Steps of Commencemtn of an Export Business, Exporting Pricing and Export finance.

भारतीय आयात – निर्यात नीति एवं व्यवहार । एक निर्यात व्यापार को प्रारंभ करने के चरण, निर्यात कीमतें एवं निर्यात वित्त ।

Suggested Books :-

1. P.K. Jain International Marketing
2. Sharma & Sharma % International Marketings





# R.K.D.F. UNIVERSITY, BHOPAL

## BACHELOR OF COMMERCE

### THIRD YEAR

#### Semester – VI

Course	Subject	Subject Code
B.Com.	Financial Market and Investment Management / वित्तीय बाजार एवं विनियोग प्रबंध	BCM-604/1-C

### COURSE OUTCOME

**C 01:** Upon completion of this course, the students will be able to describe the different components of a financial system and their role.

**C 02:** They will be able to explain the recent developments in the Indian financial system

**C 03:** And describe the instruments, participants and operation of the money market

**C 04:** Students will have knowledge about the trading mechanism in the stock market

**C 05:** They will know about the various speculators and describe the speculative activities and describe various types of derivatives.

### Unit I

An overview of Financial Markets in India

Money Market-Indian Money Market. Composition and Structure (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets.

भारत में वित्तीय बाजारों का एक परिदृश्य

मुद्रा-बाजार-भारतीय मुद्रा बाजार की दशा एवं संरचना, स्वीकार गृह याचना मुद्रा बाजार ।

### Unit II

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

Investors Protection : Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in stock Exchange, Security Exchange Board of India (SEBI)

पूंजी बाजार प्रतिभूति बाजार (अ) नवीन निर्गमन बाजार (ब) द्वितीयक बाजार स्कंध विपणी के कार्य एवं भूमिका, स्कंध विपणी, नेशनल स्टॉक एक्सचेंज मुंबई स्टॉक एक्सचेंज ।

विनियोक्ता संरक्षण, स्कंध विनियम व्यवहारों से संबंधित शिकायत, परितोषण और उनकी विभुक्ति, स्कंध विनियम में शिकायत निवारण प्रकोष्ठ भारतीय प्रतिभूति विनियम बोर्ड (सूची)

### Unit III

Financial Services, Merchant Banking – Functions and Role, SEBI Guidelines, Credit Rating concept, Function and type.

वित्तीय सेवाएं – मर्चेन्ट बैंकिंग कार्य और भूमिका भारतीय प्रतिभूति विनियम मण्डल के दिशा निर्देश साख दर निर्धारण – अवधारणा कार्य एवं प्रकार

### Unit IV

Investment, Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of investment, Negotiable and Non-Negotiable Investment.

विनियोग अर्थ, प्रकृति, उद्देश्य, प्रक्रिया, निवेदश के प्रकार, विनियोग के विकल्प, विनिमय साध्य विलेख एवं गैर विनिमय साध्य विलेख । प्रतिभूति विश्लेषण – आधारभूत, आर्थि, औद्योगिक व तकनीकी विश्लेषण ।

## Unit V

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

प्रत्याय एवं जोखिम की नाम, व्यवस्थित एवं अव्यवस्थित जोखिम प्रतिभूति जोखिम एवं प्रत्यय विश्लेषण । सक्षम बाजार परिकल्पना–कमजोर सह सुदृढ पूंजी संपत्तियां मूल्य अभिकल्प ।

### **Suggested Books :-**

1. Gupta S.B. : Monetary Planning of India S.Chand, New Delhi
2. Khan M.Y. : Indian Financial System – Theory and Practice, Tata Mc. Graw Hill, N.Delhi.
3. Rastogi R.P. : Investment management
4. Pindian P. : Security Analysis and Portfolio Management.
5. Fischer and Ronald : Security Nalysis and Protfolio Management.
6. Reserve Bank of India : Bulletins
7. Reserve Bank of India : Annual Reports (s)



**R.K.D.F. UNIVERSITY, BHOPAL**

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