SHAHEED NANDKUMAR PATEL VISHWAVIDYALAYA, RAIGARH (C.G.)

(A State University Established under Chhattisgarh Vishwavidyalaya Adhiniyam. 1973)

Scheme and Syllabus

of

Bachelor of Commarce

(Year – Second)

W.E.F. Session :- 2024-25

Syllabus Approved by the Central Board of Studies

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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name:	**B.Com Part- 2 (DCC- 2023)**
Paper code/PaperNo:	Paper- 3 (DC-2301)
Title of Subject:	Corporate Accounting
Objectives:	1. Corporate Accounting aids management and investors in planningfor the future so the aim is to explain the functioning of the company and it's important to the students through the syllabus. 2. Preparing financial statements in accordance with appropriatestandards. 3. Interpreting the business implications of financial statementinformation.
Max Marks: 75 + 25	Min. Marks: 25 + 10
Credit Points:	5

Detailed Syllabus

Units	Content of Syllabus	No. of Lectures
Unit -1	**Shares & Debentures:** Issue, forfeiture, and reissue of shares, Issue of bonus share, under writing of share, redemption of preference shares, Issue and redemption of debentures,	15
Unit -2	Financial Statements and Final Accounts (as per company act 2013), Liquidation of company.	15
Unit -3	Valuation of Goodwill andShares	15
Unit- 4	Accounting for Amalgamation of companies as per accounting standard 14; Accounting for internal reconstruction- excluding 152intercompany holdings and reconstruction schemes	15
Unit- 5	Consolidated Balance Sheet of holding companies with one subsidiary only. Relevant provisions of Accounting Standard 21 (ICAI).	15
Case study/Skill based activities/field work/project work as applicable (for extra credit)		
Learning Out Comes:	1. Students will be able to understand account for various adjustments linked to share capital and prepare the final accounts of joint stock firms after completing this course.	
	2. Students will learn to Prepare accounts for companies that are merging and accounting forcompanies that are undergoing internal reconstruction.	
	3. Explain the concepts of company liquidation and prepare the final statement of accounts for liquidators.	

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Suggested Readings:

1. Dr. S. M. Shukla Sahitya Bhavan Agra,
2. Dr Mangal Mehta and Agrawal published Indore,
3. Dr Karim Khanuja Published Agra,
4. Gupta R. L., Radhaswamy M; Company Accounts; Sultan Chand and Sons, New Delhi.

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	H.P Sing Saluja Sir	1	[signature]	1	Shashi	1	Bhatta (G.A.Bhatta) 7/6/22
2	[signature] 07/06/22	2	[signature]	2	[signature] K. J. Pusam	2	[signature]
3	[signature]	3	[signature]	3	[signature] Dr. R.K. Tiwari	3	A.H. KHAN [signature]
4	[signature] Sir	4	[signature]	4		4	[signature]
5		5	[signature]	5		5	[signature]
6	[signature]					6.	Babita mam

[signature] 27/06/2023

Chairman
...rd of Studies .....
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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	बी.कॉम. भाग– 2 (DCC- 2023)
Paper Code	प्रश्न पत्र– 3 (DC-2301)
Title of Subject	निगमीय लेखांकन
Objective	1. निगमित लेखांकन ,प्रबंधन और निवेशकों को भविष्य की योजना बनाने में मदद करता है, इसलिए इसका उद्देश्य पाठ्यक्रम के माध्यम से छात्रों को कंपनी के कामकाज की व्याख्या करना एवं महत्व समझाना है। 2. उपयुक्त मानक के अनुसार वित्तीय विवरण तैयार करना। 3. वित्तीय विवरण जानकारी के व्यावसायिक प्रभावों की व्याख्या करना ।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	अंश एवं ऋणपत्र : अंशों का निर्गमन, अंशों का हरण और उनका पुननिर्गमन , बोनस अंशों का निर्गमन, अंशों का अभिगोपन, पूर्वाधिकार अंशो का शोधन, ऋणपत्रों का निर्गमन और शोधन	15
इकाई– 2	वित्तीय विवरण एवं अंतिम खाते (कंपनी अधिनियम 2013 के अनुसार), कंपनी का समापन	15
इकाई– 3	ख्याति व अंशों का मूल्यांकन	15
इकाई– 4	लेखा मानक 14 के अनुसार कंपनियों के समामेलन के लिए लेखांकन, आंतरिक पुनर्निर्माण के लिए लेखांकन– 152 इंटरकंपनी होल्डिंग्स और पुनर्निर्माण योजनाएं को छोड़कर	15
इकाई– 5	केवल एक सहायक कंपनी के साथ सूत्रधारी कंपनियों का समेकित चिठ्ठा (लेखांकन मानक 21(ICAI) का प्रासंगिक प्रावधान)	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		
पाठ्यक्रम अध्ययन की परिलब्धियां	1. शेयर पूंजी से जुड़े विभिन्न समायोजन खाते को छात्र समझ सकेंगे और छात्र इस कोर्स को पूरा करने के बाद संयुक्त स्टॉक फर्मों के अंतिम खाते तैयार कर सकेंगे 2. छात्र विलय करने वाली कंपनी के लिए खाते तैयार करना सीखेंगे और उन कंपनियों के लिए लेखांकन करना सीखेंगे जो आंतरिक पुनर्निर्माण दौर से गुजर रही हैं 3. कंपनी परिसमापन की अवधारणाओं की व्याख्या करें और परिसमापक के लिए खातों का अंतिम विवरण तैयार करना।	

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Suggested Readings:

1. Dr. S. M. Shukla Sahitya Bhavan Agra,
2. Dr Mangal Mehta and Agrawal published Indore,
3. Dr Karim Khanuja Published Agra,
4. Gupta R. L., Radhaswamy M; Company Accounts; Sultan Chand and Sons, New Delhi.

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	H.P Singh Sabyo Sir	1		1	Sakshi mam	1	Bhatta 7/6/22 (G.A.Bhatta)
2	07/06/22	2		2	K.S. Pusam	2	
3		3		3	Dr. R.K. Tekam	3	A.H.KHAN
4		4		4		4	
5		5		5		5	
6						6	Babita mam

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CENTRAL BOARD OF STUDIES-COMMERCE PROPOSED SYLLABUS	
Class Name:	B.Com. Part- 2 (DCC-2023)
Paper Code/Paper No.:	Paper- 4 (DC-2302)
Title of Subject:	Company Law And Secretarial Practice
Objectives:	1. To enable the students to Understand the provisions and changes of the Companies Act 2013
	2. To evaluate corporate problems, identify appropriate legal obligations, duties, rights and remedies.
	3. To help the students to understand the various provisions related to member of a company.
Maximum 75 + 25	Minimum 25 + 10
Credit Points	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	**Introduction , Promotion and Incorporation of Companies:** Introduction: Definition of Company, Characteristics and Limitations, Is Company a Citizen? Lifting of the Corporate Veil, Kinds of Company. Social Responsibility of corporate. Promotion: Promoter - Meaning, Legal Position, Duties, Liabilities, Rights, Remuneration. Procedural Aspects in the formation of Companies. Incorporation: Documents to be filed with Registrar, Certificate of Incorporation, Registration, Preliminary Contracts: Memorandum of Association, Articles of Association - Meaning, Purpose, Contents and Alteration. Doctrine of Constructive Notice, Doctrine of Indoor Management and its exceptions.	15
Unit-2	**Issue of Share Capital:** Prospectus – Contents, red herring prospectus, shelf prospectus, Mis-statement in prospectus and their consequences, Statement in lieu of Prospectus, Deemed Prospectus. Share Capital – Meaning and Kinds, Alteration of Capital, Reduction of Capital, Bonus shares, Transfer and Transmission of shares .	15
Unit-3	**Capital Management and Membership:** Capital management - borrowing powers, mortgages and charges, debentures. Dematerialization and Rematerialization of Securities. Membership in company, Member and shareholders, Who can become a member, Cessation of membership – Rights and liabilities of members – Register and index of members .	15
Unit-4	**Corporate Personalities** - Directors - Meaning, Appointment, Remuneration and duties. Managing Director, Women Director, whole time director. Company Secretary –Appointment, Legal position and qualifications, Rights, Duties and liabilities, Professional misconduct.	15

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Unit-5	**Company Meetings and Company Secretary:** Company meetings - kinds, Notice, quorum, agenda, voting rights, proxy, resolutions, minutes. Role of Company Secretary in company's meetings - Drafting of notice, agenda, minutes and resolutions. Winding up of companies, Modes of winding up. Liquidator - appointment, duties and rights, remuneration.	15

Case study/Skill based activities/field work/project work etc. as applicable (for extra credit)

Learning Out comes:	1. Understand the provisions and changes of the Companies Act 2013.
	2. Understand the use of MOA, AOA and prospectus in a company.
	3. Evaluate corporate problems identify appropriate legal obligations, duties, rights and remedies.
	4. Identify areas of corporate law in need of reform and be able to argue why that reform would be beneficial.

Suggested Readings:

1. Sing Avatar; Company Law; Eastern Book Company Lucknow,
2. Dr SM Shukla Sahitya Bhawan Agra,
3. Dr. R. C. Agrawal Sahitya Bhavan Agra
4. Kapoor Andy, Company Law Incorporating the Provisions of the Companies Amendment Act, 2013 Chand & Sons, New Delhi

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Saluja Sir	1	07/06/22	1		1	G.A. Bhatta
2	07/06/22	2		2	K.S. Pusam	2	
3		3		3	Dr. R.R. Hirpare	3	
4		4		4		4	
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Class Name	बी.कॉम. भाग– 2 (DCC-2023)
Paper Code	प्रश्न पत्र – 4 (DC-2302)
Title of Subject	कंपनी अधिनियम एवं सचिवीय पद्धति
Objective	1. विद्यार्थियों को कंपनी अधिनियम 2013 के प्रावधानों एवं परिवर्तनों को समझने में सक्षम बनाना। 2. निगमीय समस्याओं का मूल्यांकन करने, उचित कानूनी दायित्वों, कर्तव्यों, अधिकारों और उपायों की पहचान करने में सक्षम बनाना । 3. कंपनी के सदस्यों से संबंधित विभिन्न प्रावधानों को समझने में सक्षम बनाना।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	परिचय, कंपनियों का प्रवर्तन एवं समामेलन: परिचय: कंपनी की परिभाषा, विशेषताएँ एवं सीमाएँ, क्या कंपनी एक नागरिक है?, निगमन का आवरण उठाना, कंपनी के प्रकार। निगमों का सामाजिक उत्तरदायित्व। प्रवर्तन – प्रवर्तक – अर्थ, वैधानिक स्थिति, कर्त्तव्य, दायित्व एवं अधिकार, पारिश्रमिक। कंपनी गठन के क्रियात्मक पहलू। समामेलन – रजिस्ट्रार के पास जमा किये जाने वाले प्रपत्र, समामेलन का प्रमाण पत्र, पंजीयन, प्रारंभिक अनुबंध – पार्षद सीमानियम, पार्षद अंतर्नियम – अर्थ, उद्देश्य, विषय सामग्री एवं उसमें परिवर्तन । रचनात्मक सूचना का सिद्धांत, आंतरिक प्रबंध का सिद्धांत एवं इसके अपवाद।	15
इकाई– 2	अंशपूंजी का निर्गमन: प्रविवरण – विषय सामग्री, रेड हेरिंग प्रविवरण, शेल्फ प्रविवरण, प्रविवरण में असत्य कथन एवं उसके परिणाम। स्थानापन्न प्रविवरण, गर्भित प्रविवरण। अंश पूंजी – आशय एवं प्रकार, पूंजी का परिवर्तन, पूंजी में कमी, बोनस अंश, अंशों का हस्तांतरण एवं हस्तांकन।	15
इकाई– 3	पूंजी प्रबंध एवं सदस्यता: पूंजी प्रबंध– कंपनी के ऋण लेने के अधिकार, बंधक एवं प्रभार, ऋणपत्र, प्रतिभूतियों का अभौतिकीकरण एवं पुनःभौतिकीकरण। कंपनी में सदस्यता – सदस्य एवं अंशधारी, सदस्य कौन बन सकता है ? सदस्यता की समाप्ति, सदस्यों के अधिकार एवं उत्तरदायित्व, सदस्यों का रजिस्टर एवं अनुक्रमाणिका।	15
इकाई– 4	<u>निगमीय व्यक्तित्व</u> – संचालक – अर्थ, नियुक्ति, पारिश्रमिक एवं कर्तव्य, प्रबंध संचालक, महिला संचालक, पूर्णकालिक संचालक। कंपनी सचिव – नियुक्ति, वैधानिक स्थिति एवं योग्यताएं, अधिकार, कर्तव्य एवं उत्तरदायित्व, पेशेवर कदाचार।	15
इकाई– 5	कंपनी की सभाएँ एवं कंपनी सचिव – कंपनी की सभाएं प्रकार, सूचना गणपूर्ति, कार्यसूची, मताधिकार, प्रतिपुरुष, प्रस्ताव, सूक्ष्म। कंपनी की सभाओं में कंपनी सचिव की भूमिका – सूचना, कार्यसूची, सूक्ष्म, प्रस्ताव के मसौदे तैयार करना। कंपनी का समापन – समापन की विधियां। निस्तारक– नियुक्ति, कर्तव्य, दायित्व एवं अधिकार पारिश्रमिक।	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		

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पाठ्यक्रम अध्ययन की परिलब्धियां	1. कंपनी अधिनियम 2013 के प्रावधानों एवं परिवर्तनों को समझेंगें। 2. कंपनियों में पार्षद सीमानियम, पार्षद अंतर्नियम एवं प्रविवरण की उपयोगिता को समझेंगें। 3. निगमीय समस्याओं का मूल्यांकन करने, उचित कानूनी दायित्वों, कर्तव्यों, अधिकारों और उपायों की पहचान करने में सक्षम बनेंगें। 4. नियमीय अधिनियम में सुधार की आवश्यकता एवं उसकी सार्थकता की अभिव्यक्ति में सक्षम होंगें।

Suggested Readings:

1. Sing Avatar; Company Law; Eastern Book Company Lucknow,
2. Dr SM Shukla Sahitya Bhawan Agra,
3. Dr. R. C. Agrawal Sahitya Bhavan Agra
4. Kapoor Andy, Company Law Incorporating the Provisions of the Companies Amendment Act, 2013 Chand & Sons, New Delhi

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Sulujo Sir	1	07/06/22	1		1	G.A.Bhatt
2	07/06/22	2		2	K.S.Pusam	2	
3		3		3		3	A.H.KHAN
4		4		4		4	
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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name:	B.Com. Part- 2 (DCC-2023)
Paper Code/ Paper No.:	Paper - 5 (DC – 2303)
Title of Subject:	Cost Accounting
Objectives:	Course outcomes: The course aims to develop understanding among learners about contemporary cost concept and rational approach toward cost system and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.
Max Marks: 75+25	Min Marks 25+10
Credit Points	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	**Concept and Nature of Cost Accounting** Concept of cost and costing , Importance and features of costing , Cost classification , Concept of cost unit, Cost center, Establishment of an Idle cost accounting system , Application of IT in Cost Accounting. **Material Cost** Direct and indirect material, Valuation of material, Principal of valuation of material as per AS-2/Ind AS-2, CAS- VI, Material control, Purchases, Objective and functions of purchase department, Inventory control- Meaning and techniques including latest techniques likes Just in Time (JIT) , Inventory Management , Kanban, Kaizen, Determination of Economic Order Quantity (EOQ), Treatment of waste, scrap, spoilage, defective and obsolesce	15
Unit- 2	**Employee Cost and Overheads** Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control-techniques, Employee turnover, Remuneration and Incentive schemes (Rowan and Halsey Plan only) **Overheads** – Definition and classification, Production overheads -allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over - absorption & under-absorption of overheads, Administration and selling & distribution overheads -Methods of ascertainment, Treatment of Research & Development cost in Cost Accounting	15
Unit- 3	**Unit Output Costing** -Concept and Need for Unit Output Costing, Preparation of Cost Sheet & Cost Statement and Tender Price, **Reconciliation of cost and financial accounts.**	15
Unit- 4	**Methods of Costing:** **Contract Costing-** Methods of cost determination in contract costing, Escalation clause and cost- plus contract, Job Costing- Meaning of Job Cost, Preparation of Job Cost Sheet , Batch Costing- Meaning of Batch Cost and its application in today's Industry. **Process Costing** -Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Costing of Joint-product and by-product	15

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Unit- 5	**Operating Costing /service costing-** Ascertainment of services cost like Transport, Hospital, Canteen, Hotel, Education institution, IT industry, Cinema **Activity Based Costing (ABC)** -Concept, significant and silent features, stages and flow of cost in ABC, basic components of ABC-resource drivers and cost drivers, application of ABC in a manufacturing organization and service industry.	**15**
Case study/Skill based activities/field work/project work etc.as applicable (for extra credit)		
Learning Out comes:	1 Determine various types of cost of production	
	2 Compute unit cost and total cost of production and prepare cost statement	
	3 Compute employee cost , employee productivity and employee turnover	
	4 Determine cost under job costing, batch costing ,process costing, contract costing and service costing	
	5 Apply activity -based costing for cost determination	

Suggested Reading:

1. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting ; Sultan Chand, New Delhi
2. Jain S.P. and Narang K.L.: Cost Accounting ; Kalyani New Delhi
3. Arora M.N.; Cost Accounting -Principles and Practice , Vikas ,New Delhi
4. JawaharLal ; Cost Accounting : McGraw Hill Education
5. M.L. Agrawal; Sahitya Bhawan Agra
6. Banarjee, B. Cost Accounting – Theory and Practice New Delhi
7. Taxman's Cost Accounting ,New Delhi

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Solanki Sir	1		1		1	Bhatta (G.A. Bhatta)
2	22/06/22	2		2	K.S. Pusam	2	
3		3		3	Sir	3	A.H. KHAN
4	Sir	4		4		4	
5		5		5		5	
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Vishwavidyalaya, Raigarh (C.G.)

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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	बी.कॉम. भाग– 2 (DCC-2023)
Paper Code	प्रश्न पत्र– 5 (DC–2303)
Title of Subject	लागत लेखांकन
Objective	पाठ्यक्रम का उद्देश्य समकालीन लागत अवधारणा एवं लागत प्रणाली तथा लागत निर्धारण के प्रति विद्यार्थियों में तर्कसंगत समझ एवं दृष्टिकोण विकसित करना है। पाठ्यक्रम का उद्देश्य विशिष्ट परिस्थितियों में लागत निर्धारण के विभिन्न विधियों के बारे में ज्ञान प्रदान करना और लागत लेखांकन के माध्यम से युवाओं में निर्णय लेने की क्षमता विकसित करना है।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	**लागत लेखांकन की अवधारणा और प्रकृति –** परिव्यय एवं परिव्ययांकन की अवधारणा, परिव्ययांकन का महत्व और विशेषताएं, लागत वर्गीकरण, लागत इकाई की अवधारणा, लागत केंद्र, एक आदर्श लागत लेखा प्रणाली की स्थापना, लागत लेखांकन में सूचना प्रौद्योगिकी का अनुप्रयोग। **सामग्री लागत –** प्रत्यक्ष और अप्रत्यक्ष सामग्री, सामग्री का मूल्यांकन, AS-2/Ind AS-2, CAS-VI के अनुसार सामग्री के मूल्यांकन का सिद्धांत , सामग्री नियंत्रण, क्रय ;क्रय विभाग के उद्देश्य एवं कार्य, स्कंध नियंत्रण – अर्थ और तकनीक नवीनतम तकनीकों जैसे जस्ट इन टाइम (JIT), स्कंध प्रबंध, कानबन, काइज़न, मितव्ययी आदेश मात्रा का निर्धारण (EOQ), सामग्री के क्षय, अवशेष, विकृति, दोषपूर्ण और अप्रचलन का लेखा।	15
इकाई– 2	**श्रम/कर्मचारी लागत और उपरिव्यय –** श्रम लागत का अर्थ और श्रम लागत का वर्गीकरण, एक आदर्श मजदूरी भुगतान पद्धति की विशेषताएँ और प्रेरणात्मक/ प्रोत्साहन प्रणाली की आवश्यकता, समय एवं कार्यभाग दर पद्धति, लाभ सहभागिता, कर्मचारी/श्रम उत्पादकता और लागत , श्रम लागत नियंत्रण – तकनीक, श्रम आवर्त, पारिश्रमिक एवं प्रेरणात्मक योजनाएं (रोवन एवं हाल्से योजना)। **उपरिव्यय** – परिभाषा एवं वर्गीकरण, उत्पादन उपरिव्यय – लागत का आबंटन एवं अविभाजन, लागत अवशोषण का आशय एवं विधियाँ , उपरिव्ययों का कम या अधिक अवशोषण का लेखा, प्रशासन विक्रय एवं वितरण उपरिव्यय निर्धारण की विधियां, लागत परिव्ययांकन में विकास एवं अनुसंधान लागतों का लेखा।	15
इकाई– 3	**इकाई एवं उत्पादन परिव्ययांकन –** उत्पादन उपरिव्ययांकन की अवधारणा एवं आवश्यकता , लागत पत्र एवं लागत विवरण पत्र तैयार करना, निविदा मूल्य की गणना। **परिव्यय लेखों का वित्तीय लेखों से समाधान।**	15
इकाई– 4	**परिव्ययांकन की विधि** **ठेका परिव्ययांकन** – ठेका परिव्ययांकन में लागत निर्धारण की विधियाँ , वृद्धि वाक्यांश,अतिरिक्त लाभ ठेका ,उपकार्य परिव्ययांकन – उपकार्य लागत का आशय, उपकार्य लागत पत्र तैयार करना , समूह परिव्ययांकन, समूह लागत का आशय एवं आधुनिक उद्योग में समूह लागत का प्रयोग, **प्रक्रिया अथवा विधिपरिव्ययांकन** – प्रक्रिया परिव्ययांकन का आशय एवं प्रयोग, प्रक्रिया परिव्ययांकन में लागत निर्धारण की विधियाँ , सामान्य क्षय , असामान्य क्षय एवं असामान्य बचत का लेखांकन, संयुक्त उत्पाद एवं उपोत्पाद का लेखांकन।	15

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इकाई– 5	परिचालन परिव्ययांकन / सेवा परिव्ययांकन– सेवा परिव्ययांकन जैसे परिवहन, शक्ति गृह, अस्पताल, कैंटीन, होटल, शिक्षण संस्था, सिनेमा, संभार प्रौद्योगिकी जैसी सेवाओं का लागत निर्धारण। क्रिया आधारित परिव्ययांकन – अवधारणा, विशेषताएँ, महत्व, क्रिया आधारित परिव्ययांकन में लागत का प्रवाह एवं चरण, क्रिया आधारित परिव्ययांकन के प्रमुख तत्व – संसाधन वाइफ एवं लागत वाइफ, निर्माणी संगठन एवं सेवा उद्योगों में क्रिया आधारित परिव्ययांकन का प्रयोग।	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलब्धियां	1. . उत्पादन की विभिन्न प्रकार के लागतों को निर्धारित करने में सक्षम होंगे। 2. इकाई लागत, उत्पादन की कुल लागत की गणना कर सकेंगे एवं लागत विवरण तैयार कर सकते है। 3. कर्मचारी लागत (श्रम लागत), कर्मचारी (श्रम) उत्पादकता और कर्मचारी (श्रम) आवर्त की गणना कर सकेंगे। 4. उपकार्य लागत, समूह लागत, प्रक्रिया लागत, ठेका लागत और सेवा लागत के तहत लागत निर्धारित कर सकेंगे। 5. लागत निर्धारण के लिए क्रिया–आधारित लागत परिव्ययांकन का अनुप्रयोग कर सकेंगे।

Suggested Reading:

1. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting ; Sultan Chand, New Delhi
2. Jain S.P. and Narang K.L.: Cost Accounting ; Kalyani New Delhi
3. Arora M.N.; Cost Accounting -Principles and Practice , Vikas ,New Delhi
4. JawaharLal ; Cost Accounting : McGraw Hill Education
5. M.L. Agrawal; Sahitya Bhawan Agra
6. Banarjee, B. Cost Accounting – Theory and Practice New Delhi
7. Taxman's Cost Accounting ,New Delhi
8. लागत लेखांकन, डॉ. बी. के. मेहता, संजय साहित्य भवन आगरा
9. लागत लेखांकन, डॉ. आर. एन. खंडेलवाल, राजीव साहित्य भवन आगरा

सदस्यों के नाम एवं हस्ताक्षर

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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	**B. Com Part- 2 (DCC - 2023)**
Paper Code/ Paper No.:	Paper- 6 (DC-2304)
Title of Subject:	**Fundamental of Entrepreneurship**
Objectives:	1. It Provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
	2. To inculcate entrepreneurial behaviour among the students.
	3. To acquire in-depth knowledge of concepts in the area of entrepreneurship.
	4. To make students able to formulate and present a business Proposal/ Report.
Max Marks 75 + 25	**Minimum Marks 25 + 10**
Credit Point	05

Detailed Syllabus

Unit	Content of Syllabus	No. of Lecturers
Unit- 1	**Entrepreneurship:** Meaning, Definition, Origin and Development, Concepts, Characteristics, Importance, Theories of Entrepreneurship, Role of socio-economic environment, Emergence of Entrepreneurial Class, Intrapreneurship, Techno-preneurship, Netr-preneurship, Eco-preneurship. **Entrepreneur:** Meaning, Definition, Characteristics, Importance, Functions and Qualities. **Women Entrepreneur:** Motivational Factors, Opportunities, Problems and Challenges, Incentives for Women Entrepreneurs.	**15**
Unit- 2	**Promotion of a Venture:** Concepts of Business Venture, Stages for promotion of a Venture, External Environmental Analysis: Meaning, Factors & Techniques, Evaluation of Start-up Problem, Legal Requirements for Establishment of a New Unit, Raising of Funds: Fund Requirement, Types of Fund Requirement, Sources of Raising Funds, Venture Capital: Meaning, Sources and Documentation Required.	**15**
Unit- 3	**Entrepreneurial Behaviour:** Meaning, Features, Emergence of Entrepreneurial Behaviours. Tendencies of Entrepreneurial Behaviours. **Innovation and Entrepreneur:** Meaning, Characteristics, Types, Barriers, Stages and Process of Innovation, Strategies of Innovation. **Entrepreneur and Risk-Taking Capacity:** Meaning, Characteristics, Classification, Stages of Risk, Risk Management Process. **Entrepreneurial Skills:** Meaning & Basic Elements, Project Development or Technical Skills, Enterprise Management Skills, Enterprise Building Skills. **Social Responsibility of Entrepreneurship**	**15**

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Unit- 4	**Entrepreneurial Development Programs (EDP):** Meaning, Objectives, Their Role, Relevance and Achievements, EDP in India, Role of Govt. in Organizing EDP, Critical Evaluation, Suggestion. **Initiatives of Government of India to Promote Entrepreneurship:** Start up India, Stand up India. Make in India, Digital India, Atal Innovation Mission, Pradhan Mantri Kaushal Vikas Yojna, National Skill Development Mission, Pradhan Mantri Mudra Yojna etc.	15
Unit- 5	**Initiatives for Entrepreneurship Development in Chhattisgarh:** Dimensions of Industrial Development in Chhattisgarh, Chhattisgarh State Industrial Development Corporation, District Trade and Industries Centre in Chhattisgarh, Industrial Policies of Chhattisgarh (Including Current Industrial Policy 2019-24). **Project Preparation & Reporting** : Meaning, Objectives of Project Report, Contents of Project Report, Different Aspects of Project Report, Process For Preparation of Project Report, Methods & Techniques of Reporting, Project Appraisal, Proforma of Project Report.	15
Case study/Skill based activities/field work/project work as applicable (for extra credit)		
Learning Out comes	1. To provide exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units. 2. To motivate students to make their mind set for taking up entrepreneurship ascareer. 3. Know the government support available to entrepreneurship activities. 4. On successful completion of this course, the student should be well versed in concept relating to entrepreneur, knowledge in the financial institution, project report incentives and subsidies.	

Suggested Reading :

01. Hifrich, Manimala, Peters & Shephered , Entrepreneurship, McGraw Hill
02. Desai, Vasant, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi
03. Prasanna Chandra, Project Preparation, Appraisal & Implementation Tata McGraw Hill, New Delhi
04. Khankha S.S., Entrepreneurial Development, S. Chand & Company, Delhi,
05. Gupta Dr. O.P., Entrepreneurship SBPD Publishing House, Agra
06. Kothari, Mishra, Sahu, Entrepreneurship Development, Ramesh Book Depot, Jaipur
07. Arora Renu, Sood S.K., Udhyamikaran ke Mool Siddhant, Kalyani Publishers New Delhi

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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	बी.कॉम. भाग– 2 (DCC - 2023)
Paper Code	प्रश्न पत्र– 6 (DC-2304)
Title of Subject	उद्यमिता के मूलतत्व
Objective	1. यह छात्रों को उद्यमशीलता की संस्कृति और औद्योगिक विकास के लिए दिशा प्रदान करता है ताकि उन्हें अपनी छोटी इकाइयों को स्थापित करने और प्रबंधित करने के लिए तैयार किया जा सके। 2. छात्रों के बीच उद्यमशीलता के व्यवहार को विकसित करने के लिए। 3. उद्यमिता के क्षेत्र में अवधारणाओं का गहन ज्ञान प्राप्त करना। 4. छात्रों को एक व्यावसायिक प्रस्ताव/ रिपोर्ट तैयार करने और प्रस्तुत करने में सक्षम बनाना।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	**उद्यमिता:** आशय, परिभाषा, उत्पत्ति एवं विकास, अवधारणाएं, विशेषताएं, महत्व, उद्यमिता की विचारधाराएं, सामाजिक–आर्थिक वातावरण की भूमिका, उद्यमी वर्ग का उद्भव, आंतरिक उद्यमिता, टेक्नो–प्रेन्योरशिप, नेट–प्रेन्योरशिप, इको–प्रेन्योरशिप **उद्यमी:** आशय, परिभाषा, विशेषताएं, महत्व, कार्य एवं गुण **महिला उद्यमी:** अभिप्रेरक तत्व, अवसर, समस्याएं एवं चुनौतियां, महिला उद्यमियों के लिए प्रोत्साहन	15
इकाई– 2	**उद्यम का प्रवर्तन:** व्यावसायिक उद्यम की अवधारणा, एक उद्यम के प्रवर्तन की अवस्थाएं, बाह्य पर्यावरणीय विश्लेषण: आशय, तत्व एवं तकनीकें, प्रारंभिक समस्याओं का मूल्यांकन, नवीन इकाई की स्थापना के लिए वैधानिक आवश्कताएं, कोषों को जुटाना: कोषों की आवश्यकता, कोषों की आवश्कताओं के प्रकार, कोषों को जुटाने के स्त्रोत, उद्यम पूंजी: आशय, स्त्रोत एवं आवश्यक प्रलेखीकरण	15
इकाई– 3	उद्यमीय व्यवहार: आशय, लक्षण, उद्यमी व्यवहारों का उद्भव, उद्यमी व्यवहारों की प्रवृत्तियां नवाचार एवं उद्यमी: नवाचार का आशय, विशेषताएं, प्रकार, बाधाएं, अवस्थाएं एवं प्रकिया, नवाचारों के लिए व्यूहरचनाएं उद्यमी एवं जोखिम वहन क्षमता: जोखिम का आशय, विशेषताएं, वर्गीकरण, जोखिमों की अवस्थाएं, जोखिम प्रबंधन प्रकिया उद्यमीय कौशल: अर्थ एवं मूल तत्व, परियोजना विकास अथवा तकनीकी कौशल, उपकम प्रबंध कौशल, उपकम निर्माण कौशल उद्यमिता का सामाजिक उत्तरदायित्व	15
इकाई– 4	उद्यमिता विकास कार्यकम: अर्थ, उद्देश्य, भूमिका, प्रासंगिकता, उपलब्धियां, भारत में उद्यमिता विकास कार्यकम, उद्यमिता विकास कार्यकम को संगठित करने में सरकार की भूमिका, आलोचनात्मक मूल्यांकन एवं सुझाव उद्यमिता के प्रोत्साहन हेतु भारत सरकार की पहल: स्टार्ट अप इंडिया, स्टैंड अप इंडिया, मेक इन इंडिया, डिजिटल इंडिया, अटल इनोवेशन मिशन, प्रधानमंत्री कौशल विकास योजना, नेशनल स्किल डेवलपमेंट मिशन, प्रधानमंत्री मुद्रा योजना आदि.	15

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इकाई– 5	छत्तीसगढ़ में उद्यमिता विकास हेतु पहलः छत्तीसगढ़ में औद्योगिक विकास के आयाम, छत्तीसगढ़ राज्य औद्योगिक विकास निगम, जिला व्यापार उद्योग केन्द्र, छत्तीसगढ़ राज्य की औद्योगिक नीतियां (वर्तमान औद्योगिक नीति 2019–24 सहित) परियोजना निर्माण एवं प्रतिवेदनः परियोजना प्रतिवेदन का आशय एवं उद्देश्य, परियोजना प्रतिवेदन की विषयवस्तु, परियोजना प्रतिवेदन के विभिन्न पहलू, परियोजना प्रतिवेदन निर्माण प्रक्रिया, परियोजना प्रतिवेदन की विधियां एवं तकनीकें, परियोजना मूल्यांकन, परियोजना प्रतिवेदन का प्रारूप	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		
पाठ्यक्रम अध्ययन की परिलब्धियां	1. छात्रों को उद्यमशीलता की संस्कृति और औद्योगिक विकास के लिए दिशा प्रदान करना ताकि उन्हें अपनी छोटी इकाइयों को स्थापित करने और प्रबंधित करने के लिए तैयार किया जा सके। 2. छात्रों को उद्यमिता को करियर के रूप में अपनाने के लिए अपना मन बनाने के लिए प्रेरित करना। 3. उद्यमिता गतिविधियों के लिए उपलब्ध सरकारी सहायता के बारे में जानने में। 4. इस पाठ्यक्रम के सफल समापन पर, छात्र को उद्यमी से संबंधित अवधारणा, वित्तीय संस्थान में ज्ञान, परियोजना रिपोर्ट प्रोत्साहन और सब्सिडी से अच्छी तरह वाकिफ होना चाहिए।	

Suggested Reading :

01. Hifrich, Manimala, Peters & Shephered , Entrepreneurship, McGraw Hill
02. Desai, Vasant, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi
03. Prasanna Chandra, Project Preparation, Appraisal & Implementation Tata McGraw Hill, New Delhi
04. Khankha S.S., Entrepreneurial Development, S. Chand & Company, Delhi,
05. Gupta Dr. O.P., Entrepreneurship SBPD Publishing House, Agra
06. Kothari, Mishra, Sahu, Entrepreneurship Development, Ramesh Book Depot, Jaipur
07. Arora Renu, Sood S.K., Udhyamikaran ke Mool Siddhant, Kalyani Publishers New Delh

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Saluja sir.	1	07/06/22	1	Shashi	1	Bhatta (G.A.Bhatta)
2	RKAgrawal 07/06/22	2		2	K. S. Pusam	2	
3		3		3	Dr R.K. Hirkane	3	A.H. KHAN AS
4		4		4		4	
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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	B.Com. Part- 2 (DCC-2023)
Paper Code/Paper No.	Paper- 7 (DC – 2305)
Title of Subject:	Principles of Business Management
Objective:	The objective of this course is to help students to understand the concept of business management and its function.
Max. Marks: 75 + 25	Min Marks: 25 + 10
Credit Point	5

Detailed Syllabus

Units	Content of the Syllabus	No. Of Lectures
Unit- 1	**Management**, Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Role (Mintzberg); An Overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	15
Unit- 2	**Planning**: Concept, Characteristics, Process, Importance and Type, Criteria of effective planning. **Decision Making**: Concept, Process, Types and Importance Management by Objective, **Organization: Concept**, Nature, Process and Significance, Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation, Organizational Structure- Forms.	15
Unit- 3	**Direction**: Meaning Characteristics, Concept and Techniques, Principle, Importance, **Coordination**: Meaning, Nature Characteristics, Principle, Importance, Advantage and Limitation. **Communication**- Nature, Process, Importance, Types, Networks and Barriers, Effective Communication, Feedback, **Staffing**: Concept of Staffing- Recruitment and Selection; Orientation; Training and Development; Carrier Development; Performance Appraisal with case study	15
Unit- 4	**Control**: Meaning, Characteristics Importance and Process, Effective Control System, Techniques of Control. **Motivation**- Concept, Types, Importance, Theories- Maslow. Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives, **Leaderships**: Meaning, Concept, Functions and Leadership Styles, Types, Qualities, Barrier, Likert's Four System of Leadership, Theories Importance with case study.	15
Unit- 5	**Office Management:** - Meaning, Process Scope, Principle, Systems and routine handling of office records, office equipment's machines, office environment office Manual, Work Simplification and Work measurement, Office service. Theory of Vedic Management and Leadership.	15
Case study/Skill based activities/field work/project work etc. as applicable (for extra credit)		

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Learning out comes	1. To understand the concept of business management along with the basic laws and norms of business Management. 2. To understand the terminologies associated with the field of business management and control along with their relevance. 3. To identity the appropriate method and technique of Business Management for solving different problems. 4. To apply basic business Management principles to solve business and industry related problems. 5. To understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Suggested Readings :

1. Principle of Business Management :- Dr. S.C. Saxena Sahitya Bhawan Publications.
2. Principle Of Business Management :- Prof. R.C. Agrawal, SBPD Publishing House, Agra.
3. Principle of Business Management :- Sanjay Gupta, SBPD Publications .
4. Essentials Of Management :- weihrich and Koontz - Tata McGraw Hill, New Delhi.
5. Business Management :- Yadav, Pankaj, Neel Kamal Prakashan, Delhi.
6. Management Concepts and Principles - Sudhir Shukla.
7. Business Organization and Management Jagdish Prakash, Kitab Mahal Publishers.

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	saluja sir	1		1	shashi	1	Bhatta (G.A. Bhatta)
2	02/06/22	2		2	K.S. Pusam	2	
3		3		3	Dr. R.K. Hirkane	3	A.H. KHAN
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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	बी.कॉम. भाग– 2 (DCC-2023)
Paper Code	प्रश्न पत्र– 7 (DC – 2305)
Title of Subject	व्यवसाय प्रबंध के सिद्वांत
Objective	इस पाठ्यक्रम का उद्देश्य विद्यार्थी को व्यवसाय प्रबंध की अवधारणा तथा इसके कार्यो के बारे में समझाना है।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	<u>प्रबंध :–</u> परिचय, अवधारणा, विशेषताएँ, प्रकृति, प्रक्रिया तथा महत्त्व, प्रबंध की भूमिका (मिन्ट्जबर्ग), प्रबंध के कार्यात्मक क्षेत्रों का अवलोकन, प्रबंध विचारधारा का विकास, प्राचीन एवं नव प्राचीन प्रणाली, आकस्मिकता दृष्टिकोण, प्रणाली दृष्टिकोण	15
इकाई– 2	**नियोजन :–** अवधारणा, विशेषताएँ, प्रक्रिया, महत्व, प्रकार प्रभावी नियोजन के मापदंड <u>निर्णयन :–</u> अवधारणा, प्रक्रिया, प्रकार एवं महत्व, उद्देश्यो द्वारा प्रबंध <u>संगठन :–</u> अवधारणा, प्रकृति, प्रक्रिया, महत्व, अधिकार तथा उत्तरदायित्व संबंध, केन्द्रीयकरण तथा विकेन्द्रीकरण विभागीयकरण, संगठन संरचना– प्रारूप	15
इकाई– 3	<u>निर्देशन :–</u> अर्थ, विशेषताएँ, अवधारणा तथा तकनीक, सिद्वांत, महत्व, <u>समन्वय :–</u> अर्थ, विशेषताएँ, प्रकृति, सिद्वांत, महत्व, लाभ तथा सीमाएँ <u>सम्प्रेषण</u> – प्रकृति, प्रक्रिया, महत्व, प्रकार, नेटवर्क तथा बाधाऐं, प्रभावी सम्प्रेषण, प्रतिपुष्टि <u>नियुक्तियाँ:–</u> भर्ती की अवधारणा– भर्ती और चयन, उन्मुखीकरण, प्रशिक्षण तथा विकास, करियर (आजीविका) विकास, केस स्टडी के साथ प्रदर्शन मूल्यांकन।	15
इकाई– 4	<u>नियंत्रण :–</u> अर्थ, विशेषताएँ, महत्व, प्रक्रिया, प्रभावी नियंत्रण प्रणाली, नियंत्रण की तकनीक <u>अभिप्रेरणः–</u> अवधारणा, प्रकार, महत्व, विचारधाराएं :– मैस्लो, हर्जबर्ग, मैकग्रेगर, आउची, मौद्रिक तथा अमौद्रिक प्रोत्साहन अभिप्रेरण। <u>नेतृत्व :–</u> अर्थ, अवधारणा, कार्य तथा नेतृत्व शैली, प्रकार, गुण, बाधाएँ, लिकर्ट की चार नेतृत्व प्रणाली, केस स्टडी द्वारा विचारधारा का महत्व	15
इकाई– 5	<u>कार्यालय प्रबंध :–</u> अर्थ, प्रक्रिया, क्षेत्र, सिद्वांत, प्रणाली तथा कार्यालयीन अभिलेखों की प्रणाली एवं नियमित संचालन, कार्यालयीन उपकरण तथा मशीनें, कार्यालय वातावरण, कार्यालय नियमावली, कार्य सरलीकरण तथा कार्य मापन, कार्यालयीन सेवाएं। वैदिक प्रबंध का सिद्धांत और नेतृत्व	15

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Case study/Skill based activities/field work/project work etc. (for extra credit)	
पाठ्यक्रम अध्ययन की परिलब्धियां	1. व्यवसाय प्रबंध के सामान्य नियमों, मार्गदर्शी तथा अवधारणा को समझ पाने में सक्षम होना । 2. व्यवसाय को करने में आने वाली व्यवहारिक समस्याओं को समझना तथा उन्हें नियंत्रित कर दूर करने में सक्षम होना । 3. व्यवसाय प्रबंध के विभिन्न समस्याओं के समाधान के लिए विभिन्न विधियों तथा तकनीकों की पहचान करना । 4. व्यवसाय तथा उद्योग से संबंधित समस्या को हल करने के लिए व्यवसाय प्रबंध के सिद्धांतों का प्रयोग करने में सक्षम होना । 5. नियोजन, संगठन, निर्देशन, अभिप्रेरण तथा नियंत्रण आदि के अवधारणा को समझने में सक्षम होना।

Suggested Reading :

1. व्यवसाय प्रबंध के सिद्धांत : डॉ.एस.सी. सक्सेना, साहित्य भवन पब्लिकेशन्स।
2. व्यवसाय प्रबंध के सिद्धांत : प्रो. आर.सी. अग्रवाल, SBPD पब्लिशिंग हाउस, आगरा।
3. व्यवसाय प्रबंध के सिद्धांत : संजय गुप्ता, SBPD पब्लिशिंग
4. प्रबंध की आवश्यकता :– कून्ट्ज – टाटा मैकग्रे हिल, नयी दिल्ली
5. व्यवसाय प्रबंध :– यादव, पंकज, नीलकमल प्रकाशन दिल्ली
6. प्रबंध की अवधारणाऐ एवं सिद्धांत – सुधीर शुक्ला
7. व्यवसाय संगठन तथा प्रबंध : जगदीश प्रकाश, किताब महल पब्लिशर

सदस्यों के नाम एवं हस्ताक्षर

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2	02/05/22	2		2	K.S. Pusam	2	
3		3		3	Hirkane Sir	3	A.H. KHAN
4	Hirkane Sir	4		4		4	
5		5		5		5	
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Case study/Skill based activities/field work/project work etc. (for extra credit)	
पाठ्यक्रम अध्ययन की परिलब्धियां	1. व्यवसाय प्रबंध के सामान्य नियमों, मान्यताओं तथा अवधारणा को समझ पाने में सहायक होगा । 2. व्यवसाय को करने में आने वाली व्यवहारिक समस्याओं को समझना तथा उन्हें निर्णय कर दूर करने में सक्षम होना । 3. व्यवसाय प्रबंध के विभिन्न समस्याओं के समाधान के लिए विभिन्न विधियों तथा तकनीकों की पहचान करना । 4. व्यवसाय तथा उद्योग से संबंधित समस्या को हल करने के लिए व्यवसाय प्रबंध के सिद्धांतों का प्रयोग करने में सक्षम होना । 5. नियोजन, संगठन, निर्देशन, अभिप्रेरण तथा नियंत्रण आदि के अवधारणा को समझने में सहायक होना।

Suggested Reading :

1. व्यवसाय प्रबंध के सिद्धांत : डॉ.एस.सी. सक्सेना, साहित्य भवन पब्लिकेशनस।
2. व्यवसाय प्रबंध के सिद्धांत : प्रो. आर.सी. अग्रवाल, SBPD पब्लिशिंग हाउस, आगरा।
3. व्यवसाय प्रबंध के सिद्धांत : संजय गुप्ता, SBPD पब्लिशिंग
4. प्रबंध की आवश्यकता :– कून्ट्ज – टाटा मैकग्रे हिल, नयी दिल्ली
5. व्यवसाय प्रबंध :– यादव, पंकज, नीलकमल प्रकाशन दिल्ली
6. प्रबंध की अवधारणायें एवं सिद्धांत – सुधीर शुक्ला
7. व्यवसाय संगठन तथा प्रबंध : जगदीश प्रकाश, किताब महल पब्लिशर

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Saluja Sir	1		1		1	G.A. Bhatia
2		2		2	K.S. Pusam	2	
3		3		3	Hirkane Sir	3	A.H. KHAN
4	Hirkane Sir	4		4		4	
5		5		5		5	
6						6	Babita Mam

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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name:	B.Com. Part- 2 (DCC 2023)
Paper Code/Paper No.:	Paper- 8 (DC-2306)
Title of Subject:	Business Statistics
Objectives:	Course outcomes: The purpose of this is to inculcate and analytical ability among the students.
Max. Marks: 75 + 25	Min. Passing Marks: 25 + 10
Credit Point:	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation: Planning and Organization, Statistical Units, Methods of Investigation, Census and Sampling Collection of Data: Primary and Secondary Data, Editing of Data, Classification of Data, Frequency Distribution and Statistical Series, Tabulation of Data, Diagrammatical and Graphical Presentation of Data	15
Unit- 2	Measures of Central tendency: Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion: Range, Quartile, Percentile, Quartile Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variations and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness. Partition values.	15
Unit- 3	Correlation: Meaning, Application, Types and Degree of Correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation. Regression Analysis: Meaning and Definition, Uses and Utility of Regression Analysis, Constructions of Regression Lines, Regression Coefficient, Determination of Coefficient of Correlation by Regression Coefficients, Properties of Regression Coefficient, Comparison of Correlation and Regression Analysis.	15
Unit- 4	Index Number: Meaning, Types and Uses, Method of Constructing Price Index Number, Fixed: Based Method, Chain-Base Method, Base conversion, Base Shifting Deflating and Splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test Time and Factor; **Analysis of Time Series**: Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Measurement of Square Trend.	15
Unit- 5	Forecasting and Methods: Fore casting concept, Types and Importance, General approach to Forecasting; Methods of Forecasting; demand: Industry VS Company sales Forecast; Factors affecting company sales. **Theory of Probability**: as a Concept, the three approaches to Defining Probability; Addition and Multiplication laws of Probability; Conditional Probability, Bayes' Theorem; Expectation and Variance of a random variable.	15

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Case study/Skill based activities/field work/project work as applicable (for extra credit)	
Learning out come	1. Apply a basic knowledge of statistics to business disciplines. 2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities. 3. Apply appropriate graphical and numerical descriptive statistics for different types of data. 4. Apply Probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Person Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Saluja Sir	1		1		1	(G.A. Bhatta)
2	07/06/22	2		2	K. S. Pusam	2	
3		3		3	Dr. R. K. Thakur	3	A.H. KUAN
4		4		4		4	
5		5		5		5	
6							

27/06/2023

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Shaheed Nandkumar Patel
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CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS	
Class Name	बी.कॉम. भाग– 2 (DCC 2023)
Paper Code	प्रश्न पत्र– 8 (DC-2306)
Title of Subject	व्यावसायिक सांख्यिकी
Objective	इसका उद्देश्य छात्रो मे विश्लेषणात्मक क्षमता विकसित करना है।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	सांख्यिकी का परिचय – अर्थ, क्षेत्र, महत्व और सीमाएं, सांख्यिकी अनुसंधानः योजना और संगठन, सांख्यिकीय इकाइयों, अनुसंधान की विधि, संगणना और प्रतिदर्श समंको का संकलन – प्राथमिक एवं द्वितीयक संमक, समंको का सम्पादन, समंको का वर्गीकरण, आवृत्ति वितरण और सांख्यिकीय श्रृंखला, संमकों का सारणीयन, समंको का आरेखीय और बिंदुरेखीय प्रस्तुतिकरण।	15
इकाई– 2	केन्द्रीय प्रवृत्ति की मापः – माध्य, माध्यिका और बहुलक, गुणोत्तर एवं हरात्मक माध्य अपकिरणः– विस्तार, चतुर्थक, शतमक, चतुर्थक विचलन, माध्य विचलन, प्रमाप विचलन एवं इसके गुणांक, विचरण एवं विचरण गुणांक, अपकिरण और विषमता की जांच एवं इसका महत्व, विषमता गुणांक, विभाजन मूल्य	15
इकाई– 3	सहसंबंधः – अर्थ, अनुप्रयोग, प्रकार एवं सहसंबंध के परिणाम, विधियाँ – निक्षेप चित्र अथवा बिंदु चित्र, कार्ल पियर्सन के सहसंबंध गुणांक, स्पियरमैन की कोटि क्रम सहसंबंध गुणांक प्रतीपगमन विश्लेषण– अर्थ एवं परिभाषा, प्रतीपगमन विश्लेषण की उपयोग और उपयोगिता, प्रतीपगमन रेखाओं का निर्माण, प्रतीपगमन गुणांक, प्रतीपगमन गुणांक द्वारा सह–संबंध गुणांक का निर्धारण, प्रतीपगमन गुणांको की विशेषताएँ, प्रतीपगमन विश्लेषण और सहसंबंध में तुलना	15
इकाई– 4	निर्देशांक – अर्थ, प्रकार और उपयोग, मूल्य निर्देशांक रचना की विधियाँ – स्थिर आधार विधि, श्रृंखला आधार विधि, आधार परिवर्तन, निर्देशांक की आधार वर्ष परिवर्तन, अपस्फीति एवं शिरोबंधन, उपभोक्ता मूल्य निर्देशांक, फिशर का आदर्श निर्देशांक, समय और तत्व उत्क्रम्यता परीक्षण काल श्रेणियों का विश्लेषण – काल श्रेणी का अर्थ, महत्व एवं संघटक, काल श्रेणी का विघटन, वर्ग प्रवृत्ति का मापन	15
इकाई– 5	पूर्वानुमान और विधियाँ – पूर्वानुमान अवधारणा, प्रकार एवं महत्व, पूर्वानुमान के लिए सामान्य दृष्टिकोण, पूर्वानुमान की विधियाँ, माँग, उद्योग बनाम कम्पनी बिक्री पूर्वानुमान, कम्पनी की विक्रय को प्रभावित करने वाले कारक, प्रायिकता के सिद्धांत – एक अवधारणा के रूप में, प्रायिकता को परिभाषित करने वाले तीन दृष्टिकोण, प्रायिकता का योग और गुणन नियम, प्रतिबंधित प्रायिकता, बेज (Bayes) प्रमेय, एक यादृच्छिक चर का विचरण और अपेक्षाएं	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		

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पाठ्यक्रम अध्ययन की परिलब्धियां	1. व्यावसायिक विषयों में सांख्यिकी के बुनियादी ज्ञान को लागू करना। 2. प्रबंधन निर्णय लेने की गतिविधियों में सहायता के लिए सार्थक जानकारी प्रदान करने के लिए समंक का विश्लेषण और व्याख्या करने की क्षमता विकसित करना। 3. विभिन्न प्रकार के समंक के लिए उपयुक्त बिंदुरेखीय और सांख्यात्मक वर्णनात्मक सांख्यिकी लागू करना। 4. व्यावसायिक संदर्भ में प्रश्नों के उत्तर देने के लिए असतत और सतत यादृच्छिक चर से संबंधित संभाव्यता नियमों और अवधारणाओं को लागू करना।

Suggested Reading :

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Person Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Samja Sir	1		1		1	C.G.A. Bhatta
2	07/06/22	2		2	K.S. Pusam	2	
3		3		3		3	A.H. KHAN
4		4		4		4	
5		5		5		5	
6							

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Part A: Introduction				
Program: Diploma Course		Class: B. Com II Year- CA	Year: 2022	Session:2022-2023
1	Course Code	BCOMCA-3T		
2	Course Title	E-Commerce		
3	Course Type	Theory		
4	Pre-requisite (if any)			
5	Course Learning. Outcomes (CLO)	At the end of this course, the students will be able to • Understand the concept of E-commerce and its technology. • Understand the concept of security and encryption. • Understand the concept of e-payment system. • Understand the concept of online transaction system. • Understand the concept of Digital marketing.		
6	Credit Value	Theory: 4		
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17	

Part B: Content of the Course Total Periods: 60		
Unit	Topics	No. of Periods
I	**Introduction of E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. **Technology used in E-commerce:** The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).	12
II	**Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).	12
III	**E-payment System:** Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money, UPI payment), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	12
IV	**On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, Online shopping.	12

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V	**Digital marketing overview:** what is Digital Marketing, traditional marketing vs. Digital Marketing, understanding traffic, categorization of digital marketing for the business, Legal and Ethical issues, search engine optimization (SEO)- on page optimization, off page optimization. Goals: learn how to use dozens of proven digital marketing strategies.	12
Keywords: E-commerce, Debit card, Credit card, e- security, UPI, Digital Marketing.		

Part C - Learning Resource
Text Books, Reference Books, Other Resources
Suggested Readings: **Text Books:** 1. E-Commerce : Business, Technology, Society, Kenneth C. Laudon, Pearson, 4th Edition 2. E-Commerce: an Indian perspective, S. J. Joseph, PHI 3. Digital Marketing for Dummies, Ryan Deiss, Russ Henneberry, John Wiley & Sons. 4. Digital Marketing, AhujaVandana, Oxford University Press. **E-Resources:** 1. **E-Commerce:** https://www.tutorialspoint.com/e_commerce/index.htm 2. **Digital Marketing:** https://www.tutorialspoint.com/digital_marketing/index.htm

Part D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 50 Continuous Comprehensive Evaluation (CCE): As per rule University Exam(UE): 50 Marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

1. Dr. H.S. Hota
   Prof. and Head, Department of Computer Science and Application
   Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur — Chairman
2. Dr. Sanjay Kumar
   Prof. and Head, SoS in Computer Science,
   Pt. Ravishankar Shukla University, Raipur — Member (Present Online)
3. Mr. Jitendra Kumar
   Asst. Prof., Dept. of Computer Science and Application
   Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur — Member (Present Online)

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शहीद चंद्रकुमार पटेल

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Asst. Prof. and Head, Sai College, Bhilai Hemchand Yadav Vishwavidyalaya, Durg (Present Online)

6. Mr. Sushil Kumar Sahu - Member (Present Online)
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7. Mr. Vikrant Gupta - Member
Prof. and Head, Batmul Ashram College, Salheana Shaheed Nand Kumar Patel University, Raigarh

8. Mr. L.K. Gavel - Member
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12. Mr. Suresh Kumar Thakur - Member (Present Online)
Asst. Prof. and Head, Indira Gandhi Govt. PG College, Vaishali Nagar Hemchand Yadav Vishwavidyalaya, Durg

13. Dr. Ugrasen Suman - Member (Present Online)
Prof. and Head, Dept. of Computer Science
Devi Ahila Vishwavidyalaya, Indore

Date: 13.06.2022

अध्यक्ष
शहीद चंदकुमार पटेल
महाविद्यालय, रामानुजगंज (छ.ग.)

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Part A: Introduction			
Program: Diploma Course	Class: B. Com II Year- CA	Year: 2022	Session:2022-2023

1	Course Code	BCOMCA-4T
2	Course Title	Computerized Accounting with Tally
3	Course Type	Theory
4	Pre-requisite (if any)	
5	Course Learning. Outcomes (CLO)	At the end of this course, the students will be able to • Explain basics of Tally Accounting processes. • Define key terms related to Tally Accounting software. • Create Company and enter accounting voucher entries and create various type of books in the software. • Do the reconcile bank statement and perform other accrual adjustments. • Prepare and print financial statements, etc. in Tally Accounting software.
6	**Credit Value**	**Theory: 4**
7	**Total Marks**	**Max. Marks: 50** / **Min Passing Marks: 17**

Part B: Content of the Course		
Total Periods: 60		
Unit	**Topics**	**No. of Periods**
I	Tally configuration & INI setup, data directory & folders configuration, single & multiple user, Tally screen components, mouse / keyboard conventions & key, combinations, switching between screen areas, quitting Tally. Maintaining company data, basic company details, create/alter/select/load/close a company, chart of accounts, company features, configuration.	12
II	Create, Alter & Display Groups and Ledgers, All accounting voucher types and transactions, Create and Alter new Voucher type, Item and Account Invoice transactions, Excise Invoice, Export Invoice, Transactions using Bill-wise details Create, Alter & Display Cost Centre and Cost Categories, Cost centre& Cost Category allocation in voucher entry, Creating Cost centre Class, Invoice entry in a Class situation, Create, Alter & Delete Foreign Currencies, Voucher entry using foreign currency, Bank Reconciliation, Interest calculations using simple & advance parameters, Interest calculations on outstanding balances &on invoices, Use of voucher class, adjustment of interest, Creation of voucher class, Invoice entry in a class situation.	12
III	Create, Alter & Delete Budgets for groups, ledgers & cost centres, Defining credit limit & credit period, Display Budgets & variances, Create, Alter & Delete a scenario. Enabling Job Costing in Tally, Master creation & configuration for Job costing, Creation of Voucher type & Voucher class for Stock Transactions, Creation of Transfer journal for transfer of stock between godowns, Consumption journal Transactions, payment voucher, Godown summary Report, Job Work Analysis, and Material consumption summary. Reports like balance sheet, Profit & Loss account, Ratio analysis, Trial Balance. Accounts books like cash/bank book, All	12

अध्यक्ष
अध्ययन मंडल .....
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विश्वविद्यालय, रायगढ़ (छ.ग.)

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		ledgers, Group summary &vouchers, Sales, purchase & journal registers, Cost centre& category summary, Cost centre breakup, ledger & group breakup, outstanding receivables & payables, interest receivable &payable, Statistics, Cash & Fund flow, Day book, List of Accounts, Reversing Journals, optional vouchers, post-dated vouchers.	
	IV	Create, Alter & Display Stock Groups and Stock Items, Stock item behavior using costing and market valuation method, other behavior like treating all sales as new manufacture, treating all purchases as consumed, treating all rejections inward as scrap, ignoring negative balances, Treating difference due to physical counting, Create, Alter & Display Stock categories, Create, Alter, Display simple & compound units of measures, Stock items using alternate units, Defining standard cost & selling price, Defining Rate of duty, Defining MRP, Create, Alter & Display Godowns, Allocation of items to the Godowns, All inventory voucher types and transactions, Inventory details in accounting vouchers, Defining re-order level, Transactions using tracking numbers, Use of batch-wise details in voucher, Additional cost details in vouchers, Creating Bill of material, Cost estimation, Creating Price list &defining Price levels, invoice using Price list, Zero valued entries, Transactions in case of Different actual & billed quantities. Reports like Stock summary, Inventory books like Stock item, Group summary, Stock transfers, Physical stock register, Movement analysis, Stock group & item analysis, stock category analysis, Ageing analysis, Sales order & Purchase order book, Statement of inventory related to Godowns, categories, stock query, Reorder status, Purchase & Sales order summary, Purchase & Sales bill pending, Exception reports like negative stock & ledger, overdue receivables& payables, memorandum vouchers, optional vouchers, post-dated vouchers, reversing journals.	12
	V	Cheque Printing, Common printing options, Different printing formats, Multi-Account printing, Dynamic- Report specific options. Creating Group Company, Use of Tally vault, Using Security control &defining different security levels, Use of Tally Audit. Back-up & Restore, Splitting company data, Export & import of Data, ODBC compliance, use of E-mail, Internet publishing, Upload, web browser & online help, Re-write data.	12
Keywords: Ledger, Voucher, Account, Trial Balance, Stock, Godowns.			

Part C - Learning Resource
Text Books, Reference Books, Other Resources
Suggested Readings: **Text Books:** 1. Implementing Tally 6.3 by Nadhani; BPB Publications. 2. BPB Tally 6.3 by BPB Editorial Board (Hindi) BPB Publications.

अध्यक्ष

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E-Resources:
1. http://tallyhelp.org/

Part D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 50 Continuous Comprehensive Evaluation (CCE): As per rule University Exam(UE): 50 Marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

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   Asst. Prof. and Head, Govt. Ghanshyam Singh Gupt, PG College, Balod Hemchand Yadav Vishwavidyalaya, Durg
9. Dr. Anil Kumar Sharma - Member
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    Asst. Prof. and Head, Sant Guru Ghasidas Govt. PG College, Kurud, Pt. Ravishankar Shukla University, Raipur
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12. Mr. Suresh Kumar Thakur - Member
Asst. Prof. and Head, Indira Gandhi Govt. PG College, Vaishali Nagar Hemchand Yadav Vishwavidyalaya, Durg (Present Online)

13. Dr. Ugrasen Suman - Member
Prof. and Head, Dept. of Computer Science (Present Online)
Devi Ahila Vishwavidyalaya, Indore

Date: 18.6.2022

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Part A: Introduction				
Program: Diploma Course		Class: B.Com. II Year- CA	Year: 2022	Session:2022-2023
1	Course Code	BCOMCA-2P		
2	Course Title	LAB 2: TALLY		
3	Course Type	Practical		
4	Pre-requisite (if any)	No		
5	Course Learning. Outcomes (CLO)	At the end of this course, the students will be able to • Explain basics of Tally Accounting processes. • Define key terms related to Tally Accounting software. • Create Company and enter accounting voucher entries and create various type of books in the software. • Do the reconcile bank statement and perform other accrual adjustments. • Prepare and print financial statements, etc. in Tally Accounting software.		
6	Credit Value	Practical: 2		
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17	

Part B: Content of the Course	
	Total Periods: 30
Tentative Practical List	**Note:** This is tentative list; the teachers concern can add more program as per requirement. 1. Create a company for accounts transaction in tally. 2. Create ledger accounts for the following transactions (. i.) Commencement of Business (ii.) Purchase A\c (iii.) Sales A\c 3. Generate Report in Tally (Creating statements like Invoice, Bill, Profit & Loss account etc.) 4. Set company Features of Tally. 5. Create a company as "Gavel Industries Ltd." In Tally with inventory management. 6. Pass the following entries: a. Gavel started "Sagar Industries Ltd." By bringing capital Rs. 300000/- cash. b. He deposited Rs. 100000/- cash in SBI bank. c. He paid electricity bill for Rs. 1200/- by cash. d. He purchased following item from Computer Lab. Ltd. On credited with 4% Vat rate. i. Computer 10 Nos. @20000 each e. He sold the following item to Somnath Traders in cash with 4% Vat rate. i. Computer 05 Nos. @27500/- rate f. He received Rs. 6000/- as commission from Rohit by cash. g. He paid House Rent for Rs. 5000/- by cash. h. He withdrawn Rs. 25000/- cash from SBI. i. He purchased furniture for Rs. 25000/- by cash for office use. 7. Show the Trial Balance and Balance sheet of "Gavel Industries

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	Ltd." 8. Show the Vat Computation report of the above company. 9. Show the Cash book & Bank Book of the company. 10. Show the Day Book.
Keywords: Ledger, Voucher, Account, Trial Balance, Stock, Godowns.	

Part C - Learning Resource
Text Books, Reference Books, Other Resources
Suggested Readings: 1. Implementing Tally 6.3 by Nadhani; BPB Publications, ISBN:817656494X 2. BPB Tally 6.3 by BPB Editorial Board (Hindi) BPB Publications, ISBN 81-7656-594-6 **E-Resources:** 1. http://tallyhelp.org/

Part D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 50 Continuous Comprehensive Evaluation (CCE): As per rule University Exam(UE): 50 Marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

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