Session	2015-16
Class	B.com
Semester	First
Subject	Accounting
Title of the paper	Financial Accounting
Compulsory/optional	Compulsory
Max Marks	85

Particular

UNIT -1	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.
Unit -2	Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.
Unit -3	Royalty Accounts, Insolvency Accounts.
Unit -4	Partnership Accounts - Adjustments and Guarantee, Admission of Partner, Retirement and Death of Partner.
Unit - 5	Partnership Accounts- Dissolution, Insolvency, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.

- Gupta R. L. and Radhaswamy, M Sultan Chand & Sons. New Delhi.
- Shukla M. C. Grewal T. S and Gupta S. C. S. Chand & Sons. New Delhi.
- Shukla S. M. Sahitya Bhawan Publication Agra.
- Murti Guru Prasad Himalya Publising House Mumbai.
- Jain And Narang Kalyani Publiser New Delhi.
- S.N. Maheswari Vikas Publising House New Delhi.
- Sharma and Gupta RBD Publising House, Jaipur.
- Khatik S.K., Jat Jitendra, Saxena K. Extol Publication, Bhopal.
- Gangwar Sharda Himalya Publishing House, Agra

Session	2015-16
Class	B.com
Semester	First
Subject	Management
Title of the paper	Business Law
Compulsory/optional	Compulsory
Max. Marks	85

Particular

Unit -1	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
Unit -2	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
Unit -3	Limited Liabilities Partnership Act, 2008, Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonour and Discharge of Negotiable Instruments.
Unit -4	Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressed Machinery
Unit - 5	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.

- Singh Avtar Estern Book Company Law.
- Kuchal M. C. Vikas Publishing House, New Delhi.
- Bulchandani K.R.
- Himalya Publising House, Mumbai.
- R.N.S. Pillai & V. Bhagvati S. Chand. & Company New Delhi

Session	2015-16
Class	B.com
Semester	First
Subject	Applied Economics
Title of the paper	Micro Economics
Compulsory/optional	Optional
Max. Marks	85

Particular

Unit -1	Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
Unit -2	Law of Demand- Meaning and Definition, Characteristics, Types of demand, Exceptions of Law of Demand.
Unit -3	Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, Production Function (with One and Two Variables), Economies - Internal and External.
Unit -4	Factors of Production- Land, Labour, Capital, Organization and Enterprise. Division of labour and Efficiency of labour.
Unit - 5	Market Structure - Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition.

- Modern Micro economics Koustsohiarjiji A. Macmillan New Delhi.
- D.N. Dwivedi Vikas Publising House New Delhi.
- Dr. jitendra Kumar Jain -M.P. Hindi Granth Academy Bhopal.
- Mishra and Puri Himalaya Publication House.
- B.L.Ojha _ R.B.D.Publication house Jaipur.

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

w.e.f. Session 2014-15

Class : B.A./B.Sc./B.Com./B.H.Sc. I Year

Semester : I

Subject : Foundation Course (आधार पाठ्यक्रम)

Paper :

Title of Paper : नैतिक मूल्य और भाषा (Moral Values & Language)

Compulsory/ Optional : Compulsory

Max. Marks : 85 (Moral Education- 15, Hindi- 35, English- 35)

Particulars

Part - A

Unit – 1	नैतिक मूल्य 1. नैतिक मूल्य परिचय एवं वर्गीकरण— डॉ. शशि राय 2. आचरण की सभ्यता — सरदार पूर्ण सिंह	15
Unit – 2	हिन्दी भाषा 1. स्वतंत्रता पुकारती (कविता) — जयशंकर प्रसाद 2. जाग तुझको दूर जाना (कविता) — महादेवी वर्मा 3. उत्साह (निबंघ) — रामचन्द्र शुक्ल 4. शिरीष के फूल (ललित निबंघ) — हजारी प्रसाद द्विवेदी 5. वाक्य संरचना और अशुद्धियाँ (संकलित)	17
Unit- 3	हिन्दी भाषा 1. नमक का दारोगा (कहानी) — प्रेमचन्द्र 2. हार की जीत (कहानी) — सुदर्शन 3. भगवान बुद्ध (निबंध) — स्वामी विवेकानंद 4. लोकतंत्र एक धर्म है (निबंध) — सर्वपल्ली राधाकृष्णन 5. पर्यायवाची— विलोम शब्द, एकार्थी—अनेकार्थी शब्द, शब्दयुग्म (संकलित)	18
	Part - B	
Unit- 4	English Language	17
	John Keats: Ode to a Nightingale Rabindra Nath Tagore: Where the Mind is Without Fear Rajgopalachari: Preface to the Mahabharata J.L. Nehru: Tryst with Destiny	
Unit- 5	English Language	18
	Comprehension/ Unseen Passage Composition and Paragraph writing (Based on the expansion of an idea)	
	Basic language skills: vocabulary, synonyms, antonyms, word formation, prefixes, suffixes, confusing words, misused words, similar words with different meanings. proverbs	
	Basic language skills: Grammer and Usage, Tenses, Prepositions, determiners, countable/ uncountable nouns, verbs, articles and adverbs.	

सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 85 (15+35+35) अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु पृथक से 15 (5+5+5) अंक निर्धारित है।

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाद्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

Session 2014-15

बी.ए. / बी.एससी / बी.कॉम / बी.एससी (गृह विज्ञान) / बी.ए. (मैनेजमेंट) / बी.सी.ए.Semester Class

I II आधार पाठ्यक्रम Paper Subject Title of Paper उद्यमिता विकास

Compulsory Optional : Compulsory

Max. Marks : 50 (Theory 35 + CCE 15)

उद्यमिता—परिभाषा, विशेषताएँ एवं महत्व, एक उद्यमी के प्रकार एवं कार्य,		
उद्यमिता अभिप्रेरणा घटक।		
अ) लक्ष्य प्राप्ति की प्रेरणा एवं विचारों की स्थापना।	\dashv	
लक्ष्य निर्धारण एवं चुनौती का सामना।		
समस्या समाधान एवं सृजनात्मकता।		
क्रमबद्ध योजना एवं क्षमता की दिशाबद्धता।		
आत्मविश्वास का विकास।		
ब) सम्प्रेषण कला। शब्दिक व अशाब्दिक संप्रेषण		
प्रभावित करने की क्षमता।		
सम्प्रेषण की आधुनिक तकनीक		
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 वैंको की भूमिका, वैंकिग, वित्तिय योजना, कार्यशील		
पूँजी-मूल्यांकन तथा प्रबंधन, लागत व मूल्य निर्धारण तथा लाभ कामूल्यांकन,		
आर्थिक लेखा—जोखा रखना।		
	उद्यमिता अमिप्रेरणा घटक। 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। शब्दिक व अशाब्दिक संप्रेषण प्रभावित करने की क्षमता। सम्प्रेषण की आधुनिक तकनीक अ) परियोजना प्रतिवेदन चुनी हुई प्रक्रिया का मूल्यांकन विस्तृत परियोजना प्रतिवेदन— आवश्यकता एवं प्रासंगिकता परियोजना प्रपत्र के प्रमुख भाग, परियोजना प्रतिवेदन तैयार करना। a) 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 वैंको की भूमिका, वैंकिग, वित्तिय योजना, कार्यशील पूँजी—मूल्यांकन तथा प्रबंधन, लागत व मूल्य निर्धारण तथा लाभ कामूल्यांकन,	

इकाई – ४	अ) उत्पादन का प्रबंधन, कच्चा माल क्रय करने की प्रक्रिया	
	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	
इकाई – 5	1. नियामक संस्थाओं की भूमिका—जिला उद्योग केन्द्र, प्रदूषण निवारण मंडल,	_
	खाद्य एवं औषधि प्रशासन, विद्युत विभाग तथा नगर निगम का विशेषअध्ययन।	
	 विकासात्मक संस्थाओं की भूमिका, खादी एवं ग्रामीण आयोग / बोर्ड, मध्यप्रदेश 	
	वित्त निगम, अनुसूचित बैंक, मध्य प्रदेश का महिला आर्थिक विकास निगम।	
	 स्वरोजगार मूलक योजनाएँ – प्रधानमंत्री रोजगार योजना, स्वर्ण जयंती शहरी 	
	रोजगार योजना, रानी दुर्गावती स्वरोजगार योजना, दीनदयाल स्वरोजगार	
	योजना ।	
	 विभिन्न अनुदान योजनाएँ— लागत पूँजी अनुदान, ब्याज अनुदान, प्रवेश कर से 	
	छूट, परियोजना प्रतिवेदन, प्रतिपूर्ति अनुदान आदि।	
	 महिला उद्यमियों हेतु विशेष प्रेरणाएँ, संभावनाएँ एवं समस्याएँ। 	
	 मध्य प्रदेश आदिवासी वित्त विकास निगम की योजनाएँ , म.प्र. अन्त्यावसायी 	
	निगम की योजना, म.प्र. पिछन्डा वर्ग एवं अल्पसंख्यक वित्त विकास निगम की	
	योजनाऍ।	

सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 35 अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु 15 अंक निर्धारित है।

Session	2015-16
Class	B.com
Semester	Second
Subject	Accounting
Title of the paper	Business Mathematics
Compulsory/optional	Compulsory
Max. Marks	85

Particular

Unit -1	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage
Unit -2	Simultaneous Equations - Meaning, Characteristic Types and Calculations, Preparation of Invoice.
Unit -3	Elementary Matrices -Definition and Calculations, Types of Matrices.
Unit -4	Logarithms and Antilogarithms - Principles and Calculations, Introductions of Calculus, Methods of Differentiation, Partial Derivatives.
Unit - 5	Simple and Compound Interest, Profit and Loss. Linear Programming, Introduction.

- Allen R. G. D. MacMillan New Delhi
- Soni R. S. Pitamber Publishing House, New Delhi
- Kapoor V. K. Sultan Chand & Sons, New Delhi
- Holden Macmillan India, New Delhi
- Dr. V. K. Shukla Madhya Pradesh Hindi Granth Academy,
- Bhopal (Both Hindi & English)
- J.P. singh Himalya Publising House, Mumbai.
- N.K. Nag Kalyani Publisher, New Delhi.

Session	2015-16
Class	B.com
Semester	Second
Subject	Management
Title of the paper	Business Organization and
	Communication
Compulsory/optional	Compulsory
Max. Marks	85

Particular

Unit -1	Business Organization: Definition, Concept, Characteristics,
	Objectives, Significance, Components, Functions. Business ethics,
	Social responsibilities of Business , Promotions of Business : Meaning,
	Functions, Stages of Promotion. Forms of Business Organization:
	Detailed Study of Sole Proprietorship and Partnership.
Unit -2	Company Organisation: Meaning, Definition, Formation of Private
	and Public Company, Merits and Demerits, Types of Companies,
	Cooperative Organisation-Need, Meaning, Significance and its
	Merits- Demerits. Public Enterprises- Concept, Meaning,
	Characteristic, Objectives and Significance. Multi National
	Corporations.(MNC'S) - An Introduction In India.
Unit -3	Communication- Introductions, Definition, Nature, Objects,
	Importance of Communication to Manager, Elements of
	Communication, Feedback, Dimension and Directions of
	Communication, Means of communication - Verbal Communication,
	SWOT Analysis.
Unit -4	Non-Verbal communication, Body Language, Paralanguage, Sign
Jime 4	Language , visual and Audio Communication , Channel of
	communication, Barriers in Communications. Written Business
	Communication - Concept, Advantages, Disadvantages, Importance.
	Need and kinds of business Letters, Essentials of an Effective
	Business Letter.
Unit - 5	Modern Forms of Communication- Fax, E-mail, Video conferencing,
Gille - 3	International Communication for Global Business, Group
	Communication Network.
	Communication Network.

- Dr. Ramesh Mangal (English) Business Communations, Universal Pub. Agra.
- Jain K. Himalya Publishing House, Mumbai.
- Shashi K. Gupta Kalyani Pubshing, New Delhi.
- Nolkha R.C. RBD Publishing House, Jaipur
- Dr. Vinod Mishra Sahitya Bhavan Agara.

Session	2015-16
Class	B.com
Semester	Second
Subject	Applied Economics
Title of the paper	Macro Economics
Compulsory/optional	Optional
Max. Marks	80
Internal	20

Particular

Unit -1	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and Macro Economics.
Unit -2	National Income - Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
Unit -3	Theories of Wages, Interest and Employment.
Unit -4	Monetory Theories - Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
Unit - 5	Banking and Credit Management - Commercial banks and credit Control, Savings and Investments, Central Banking System, Money Inflation and Deflation.

- M.C, Bais Vikash Publishing House, New Delhi.
- Mishra and Puri Himalaya publicing House, Mumbai.
- B.L.Ojha R.B.D. Publishing House, New Delhi.
- P.N. Chopada Vikash Publishing House, New Delhi.

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

w.e.f. Session 2014-15

Class : B.A./B.Sc./B.Com./B.H.Sc. I Year

Semester : II

Subject : Foundation Course (आधार पाठ्यक्रम)

Paper :

Title of Paper : नैतिक मूल्य और भाषा (Moral Values & Language)

Compulsory/ Optional : Compulsory

Max. Marks : 85 (Moral Education- 15, Hindi- 35, English- 35)

Particulars

Part - A

Unit – 1	नैतिक मूल्य	15
	 अंतर्झोंन और नैतिक जीवन – सर्वपल्ली राधाकृष्णन 	
	2. अप्प दीपो भव. – स्वामी श्रद्धानंद	
	 बुद्ध की करुणा – डॉ. सद्धा तिस्स 	
Unit – 2	हिन्दी भाषा	17
	 भारत वन्दना (कविता) — सूर्यकांत त्रिपाठी 'निराला' 	
	2. पुष्प की अभिलाषा (कविता) — माखनलाल चतुर्वेदी	
	 अकाल और उसके बाद (कविता) — नागार्जुन 	
	 निर्माल्य (ललित निबंध) — विद्यानिवास मिश्र 	
	 मानक हिन्दी का स्वरूप (संकलित) 	
Unit- 3	हिन्दी भाषा	18
	1. अफसर (व्यंग्य) — शरद जोशी	
	 भोलाराम का जीव (व्यंग्य) – हरिशंकर परसाई 	
	 भारत का सामासिक व्यक्तित्व (चिंतनपरक) — जवाहरलाल नेहरू 	
	 भारत देश और उसके निवासी (विश्लेषणपरक) — रामधारी सिंह दिनकर 	
	 पल्लवन और संक्षेपण (संकलित) 	
	Part - B	
I	THE D	
Unit- 4		17
Unit- 4	English Language	17
Unit- 4	English Language 1. William Wordsworth : The Solitary Reaper	17
Unit- 4	English Language 1. William Wordsworth : The Solitary Reaper 2. A Song of Kabir- Translated by Tagore	17
Unit- 4	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady	17
	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha	
Unit- 4	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language	17
	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short	
	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short Essay, Paragraph Writing	
	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short	
	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short Essay, Paragraph Writing (Based on the expansion of an idea)	
	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short Essay, Paragraph Writing	
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	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short Essay, Paragraph Writing (Based on the expansion of an idea) Basic language skills: vocabulary, synonyms, antonyms, word	
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	English Language 1. William Wordsworth: The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh: The Portrait of a Lady 4. Mahatma Gandhi: Satyagraha English Language Comprehension, Unseen Passages, Report- writing, Composition, Short Essay, Paragraph Writing (Based on the expansion of an idea) Basic language skills: vocabulary, synonyms, antonyms, word formation, prefixes, suffixes, confusing words, similar words with different meanings, proverbs, situational conversations like conversation	

सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 85 (15+35+35) अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु पृथक से 15 (5+5+5) अंक निर्धारित है।

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

Session 2014-15

: बी.ए. /बी.एससी /बी.कॉम /बी.एससी (गृह विज्ञान) /बी.ए. (मैनेजमेंट) /बी.सी.ए.Semester Class

Class : वा.ए./वा.एससा/वा.काम/वा.ए : II Paper : II Subject : आधार पाठ्यक्रम Title of Paper : उद्यमिता विकास Compulsory/ Optional : Compulsory Max. Marks : 50 (Theory 35 + CCE 15)

Unit – 1	उद्यमिता का आशय, मत, उद्यमिता के गुण, सफल उद्यमी के गुण	
Unit – 2	उद्यमिता के प्रकार, महत्व और विभिनन विद्वानों के मत	
	लक्ष्य निर्माण, लक्ष्य कैसे प्राप्त करें।	
	लक्ष्य प्राप्ति में समस्याएं, उनका समाधान	
	स्वप्रेरणा, स्वप्रेरणा के तत्व और विकास	
	विभिन्न विद्वानों के मत, आकलन, निष्कर्ष	
	नेतृत्व समता, उसका निकास और प्रतिफलन	
Unit- 3	परियोजनाएं तथा विभिन्न संगठन (शासकीय–अशासकीय)	
	शासकीय परियोजनाएं	
	अशासकीय परियोजनाएं	
	बैंकों का योगदान, उनकी सीमाएं, क्षेत्र	
Unit- 4	अच्छे उद्यमी के कौन–कौन से कार्य, गुण, प्रबंधन इत्यादि	
	अच्छे उद्यमी के गुण आधुनिक और पूर्ववर्ती	
	उद्यमी की प्रबंधन कला	
	उद्यमी के प्रेरक तत्व	
Unit- 5	उद्यमी की समस्याएं, क्षेत्र	
	पूंजी की समस्या	
	शक्तिकरण की समस्या	
	पूंजीवन की समस्या	
1	प्रशासनिक समस्याएं	
	William delically	
	स्वामित्व की समस्याएं इत्यादि	

सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 35 अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु 15 अंक निर्धारित है।

Session	2016-17
Class	B.com 3 rd year
Semester	III sem
Title of subject group	Account group
Title of the paper	Corporate Accounting
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Issue of Shares, Forfeiture, Reissue of shares and buy back of shares.
	Redemption of Preference Shares. Issue & Redemption of Debentures.
Unit-II	Final Accounts of Companies (Including calculation of managerial
	remuneration). Declaration of dividend, Profit and Loss Appropriation
	Account and disposal of Profits. Calculation of Pre and Post
	incorporation Profit / Loss.
Unit-III	Valuation of Goodwill and Shares, Methods of Valuations. Accounts of
	Public Utility Companies (Electricity Company).
Unit-IV	Meaning of Holding and Subsidiary Company. Preparation of
	Consolidated Balance Sheet of a holding company with one subsidiary
	company, Accounting for liquidation of companies.
Unit-V	Accounting for Merger as per AS 14. Internal Reconstruction of a
	company as per Indian Accounting Standard 14 (Excluding inter
	company holdings and reconstruction scheme)

- Sharda Gangwar --Himalya Publishing House, Mumbai
- Mangal Ramesh-- Company Accounts, Universal Publication, Agra
- Gupta R.L. Radhaswamy M. --Company Acconts, Sultan Chand and Sons, New Delhi.
- Maheshwari S.N.-- Corporate Accounting Vikas Publishing House, New Delhi
- Modi, Oswal and S.K. Khatik-- Corporate Accounting in Hindi and English (both)
 College Book House, Jaipur
- Mehta, Brahmbhatt Coprorate Accounting, Devi Ahilya Prakashan, Indore
- Jain & Narang Kalyani Publishers New Delhi
- Shukla S.M. Sahitya Bhawan Publication, Agra

Session	2016-17
Class	B.com 3 rd year
Semester	III sem
Title of subject group	Management group
Title of the paper	Principles of Statistics
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Statistics-Meaning, Definition, Significance, Scope and Limitations of.
	Statistical investigation. Process of Data Collection, Primary and
	Secondary
	Data, Methods of Sampling, Preparation of Questionnaire,
	Classification and
	Tabulation of Data, Preparation of Statistical Series and its types.
Unit-II	Measurement of Central Tendency- Mean, Median, Quartile, Mode,
	Geometric
	Mean and Harmonic Mean
Unit-III	Dispersion and Skegness. Analysis of Time Series - Meaning, Importance,
	Components, Measurement of Long Term Trends, Measurement of Cyclical
	and
	Irregular Fluctuations.
Unit-IV	Correlation-Meaning, Definition, Types and Degree of Correlation, Methods of
	Correlation.
	Regression Analysis-Meaning, Uses, Difference between Correlation and
	Regression, Regression Equations, Calculation of Coefficient of Regression.
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

- Digmber Patri-- Kalyani Publishers, New Delhi
- Gupta B.N.-- Statistics, Sahitya Bawan, Agra (Hindi & English)
- Gupta & Kumar-- Himalya Publishing House, New Delhi
- Nagar K.N. --Statistics, Meenakshi Prakashan (Hindi & English)
- Gupta S.P.-- Statistics, S. Chand Delhi (Hindi & English)
- R.P. Varshaneya-- Statistics, Jawahar Prakashan, Agra

• Shukla & Sahay-- Sahitya Bhawan Publication, Agra (Hindi & English)

Department of Higher Education, Govt. of M.P. B.Com. (Graduate) Semester Wise Syllabus As Recommended by Central Board of Studies and Approved by the Governor of M.P.

Session	2016-17
Class	B.com 3 rd year
Semester	III sem
Title of subject group	Applied Economics Group
Title of the paper	Indian Company Act.
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

	= W= V=V V=W=
Unit-I	Company Act. 2013-Defination, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement
	of Business.
Unit-II	Detailed study of Memorandum, Articles and Prospectus.
Unit-III	Shares - Shares Capital, Types of Shares, Transfer and Transmission of Shares. Shareholders v/s Member of the company. Debentures - Meaning and Types, Borrowing powers, Mortgages and Charges.
Unit-IV	Directors - Managing Director, Whole time Director - qualifications, Appointment, Powers, Duties and Liabilities. Company - Meetings : Types, Quorum, Voting, Resolution and Minutes.
Unit-V	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up fo companies- types and Methods.

- Jain Nitin-- Indian Company Act.-Himalya Publishing House, Mumbai (Both Medium)
- Garg & Chawla-- Indian Company Act.-Kalyani Publishers, New Delhi (Both Medium)
- Shukla M.S.-- Indian Company Act Sahitya Bhavan Agara

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

w.e.f. Session 2015-16

Class

B.A./B.Sc./B.Com./B.H.Sc. II Year Semester

Subject Foundation Course (आधार पाठ्यक्रम)

Paper

नैतिक मूल्य और भाषा (Moral Values & Language) Title of Paper

Compulsory/ Optional Compulsory

85 (Moral Education- 15, Hindi- 35, English- 35) Max. Marks

Particulars

Part - A

Unit – 1	नैतिक मूल्य	15
	1. शिकागो व्याख्यान स्वामी विवेकानंद	
	2. धर्म और राष्ट्रवाद – महर्षि अरविन्द	1
	3. सादगी – महात्मा गांधी 4. भय से मुक्ति – जे कृष्णमूर्ति	1
	4. नय से नुपर्स — ज कृष्णभूति 5. चित्त जहाँ भय शून्य — रवीन्द्रनाथ ठाकुर	
Unit – 2	हिन्दी भाषा	17
	 कछुआ धर्म (निबंध) — चन्द्रधर शर्मा 'गुलेरी' 	1
	2. यह तोड़ती पत्थर (कविता) – निराला	
	 सपनों की उड़ान (प्रेरक निबंध) – ए.पी.जे. अब्दुल कलाम 	
	 वीफ की दावत (कहानी) — भीष्म सहानी 	
	 वर्ण—विन्यास (व्याकरणपरक) — विश्वनाथ प्रसाद मिश्र 	
Unit- 3	हिन्दी भाषा	18
	1.आदिवासी धरोहर (निबंध) – डॉ. श्यामाचरण दुवे	
	2.नारीत्व का अभिशाप (निबंध) – महादेवी वर्मा	
	3.ब्रह्माण्ड की रचना (वैज्ञानिक लेख) — जयंत विष्णु नार्लीकर	
	4.प्रमुख वैज्ञानिक आविष्कार (संकलित) 5.संधि और समास (संकलित)	
	5.ताब आर तनात (त्रवगलत)	
	Part - B	
Unit- 4	English Language	17
	1. Tree : Tina Morris	
	Night of the scorpion : Nisssim Ezekiel	
	3. What is Science? : George Orwell	
	4. On the Rule of the Road : A.G. Gardiner	
Unit- 5	English Language	18
	Comprehension of Unseen Passages, Paragraph Writing, Report- writing, Short	
	Essay on a given topic	
	Correspondence skills (Formal & Informal Letters and Application)	
	Basic language skills: Tenses, prepositions, determiners, verbs & Articles	1

शैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 85 (15+35+35) अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु गृथक से
 15 (5+5+5) अंक निर्धारित है।

Department of Higher Education, Govt. of M.P. Semester Wise Syllabus for Undergraduates As recommended by Central Board of Studies and Approved by HE the Governor of M.P. Session 2015-16

Class - B.A./B.Sc./B.Com./B.H.Sc./BCA II Subject - Foundation Course Paper Title - Paper II : Environmental Studies Semester - III

Max. Marks 80

Unit - I Study of Environment and ecology:

- (a) Definition and Importance.
- (b) Public participation and Public awareness.

Unit - II Environmental Pollution:

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

Unit - III Environment and social problems:

- (a) Sustainable development- Introduction
- (b) Energy problems of cities, solar energy, biogas and wind energy
- (c) Water conservation rain-water harvesting.

Unit - IV Role of mankind in conserving natural resources :

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

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.

Session	2016-17
Class	B.com 3 rd year
Semester	IV sem
Title of subject group	Account group
Title of the paper	Cost Accounting
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.
Unit-II	Unit Costing, Preparation of Cost Sheet and Statement of Cost
	(Including
	calculation of tender price) Overhead costing, (Including calculation of
	machine hour rate.)
Unit-III	Contract and Job costing, Operating costing.
Unit-IV	Process Costing (Including Inter process profit and Reserve).
	Reconciliation of Cost and Financial Accounts.
Unit-V	Marginal Costing - Profit /Volume Ratio, Break-Even Point, Margin of
	Safety, Application of Break-even Analysis.

- Arora M.N.-- Himalya Publishign House, Mumbai (Both Medium).
- Jain & Narang-- Kalyani Publishers, New Delhi (Both Medium)
- Maheshwari S.N. --Vikas Publishing House, New Delhi
- Jain B.K. Prof. Jain N.C--. Ramesh Book Depot, Jaipur.
- Mehta, Brahmbhatt --Devi Ahilya Prakashan, Indore

Session	2016-17
Class	B.com 3 rd year
Semester	IV sem
Title of subject group	Management Group
Title of the paper	Principles of Management/
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Management-Meaning, Nature and Importance, Functions and Principles of	
	Management, Management V/s Administration.	
	Development of Managerial Thought, Contribution of Taylor and	
	Fayola+.	
	Management by Exceptions, Management by objectives, social	
	responsibility	
	of management.	
Unit-II	Planning: Concept, Process and Techniques. Decision Making:	
	Concept,	
	Meaning and Process.	
	Organisation - Concept, Nature, Principles and Significance.	
Unit-III	Motivation: Concept-Theories, Monetary and Non Monetary Motivation.	
	Leadership - Concept and Leadership styles, Leadership Theories.	
	Direction, control and Coordination - Process and Methods.	
Unit-IV	Human Resource Management: Meaning, Objectives, Scope and	
	Importance.	
	Functions and Responsibilities of HR Manager, Principles of H.R.M.	
Unit-V	Man Power Planning - Recruitment, Selection and Promotion.	
	Training and Development-Methods of Training Program, Job	
	Performance	
	and Evaluation-concept and Techniques.	

- Ramasamy T.-- Principle of Management, Himalya Publishing House, Mumbai (Both Medium)
- Gupta & Sharma-- Principle of Management, Kalyani Publishers, New Delhi (Both Medium)
- Sen & Gupta -- Principle of Management, Vikash Publishing House, New Delhi

Session	2016-17
Class	B.com 3 rd year
Semester	IV sem
Title of subject group	Applied Economics Group
Title of the paper	Banking Law & Practice in India
Compulsory/optional	Optional
Max. Marks	80
Internal	20

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.
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.
Management of Deposits and Advances 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.
Banking Regulation Act 1949- Important provisions: Restrictions on
Advances. Privatization of Banks, Narasimhan Committee Report,
Banking Sector Reforms in India.
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.

- Gordon Natrajan-- Banking Law and Practise, Himalya Publishing House, Mumbai (Both Medium)
- S.N. Maheshwari-- Banking Law and Practise, Kalyani Publishers, New Delhi (Both Medium)
- Shekar --Banking Law and Practise, Vikash Publishing House, New Delhi

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

w.e.f. Session 2015-16

Class : B.A./B.Sc./B.Com./B.H.Sc.II Year

Semester : IV

Subject : Foundation Course (आधार पाठ्यक्रम)

Paper :

Title of Paper : नैतिक मूल्य और भाषा (Moral Values & Language)

Compulsory/ Optional : Compulsory

Max. Marks : 85 (Moral Education- 15, Hindi- 35, English- 35)

Particulars

Part - A

Unit – 1	नैतिक मूल्य 1. भारतीय संविधान की प्रस्तावना 2. नागरिक के अधिकार और कर्तव्य 3. राज्य की नीति के नीति–निदेशक तत्व	15
Unit – 2	हिन्दी भाषा 1. दिमागी गुलामी (निबंध) — राहुल सांकृत्यायन 2. फॉस (कहानी) — गोविन्द मिश्र 3. हमारा सीर मण्डल (संकलित) 4. जीवन : उत्पत्ति और संरचना (संकलित) 5. विराम चिन्ह — उपयोग और प्रयोग (संकलित)	17
Unit- 3	हिन्दी भाषा 1. इन्द्रधनुष का रहस्य (वैज्ञानिक लेख) — डॉ. कपूरमल जैन 2. चली फगुनहट बौरे आम (ललित निबंध) — विवेकी राय 3. भोजन और स्वास्थ्य (संकलित) 4. निबंध रचना (संकलित) 5. संक्षिप्तियाँ (संकलित)	18
	Part - B	
Unit- 4	English Language 1. Three Questions: C. Rajgopalachari 2. Ramanujan: C.P. Snow 3. The Power of W.E.: Roger Rosenblatt 4. A Short Extract from the Naked Ape: Desmond Morris	17
Unit- 5	English Language Narrative skills – narration of events and situations. Production of speech: Classification of sounds. Correction of common errors in th sentence structure, Drafting C.V. Basic language skills: Tenses, prepositions, determiners, verbs & Articles, Nouns & Pronouns.	18

सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 85 (15+35+35) अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु पृथक से 15 (5+5+5) अंक निर्धारित है।

Department of Higher Education, Govt. of M.P. Semester Wise Syllabus for Undergraduates As recommended by Central Board of Studies and Approved by HE the Governor of M.P. Session 2015-16

Class - B.A./B.Sc./B.Com./B.H.Sc./BCA II
Subject - Foundation Course
Paper Title - Paper II : Environmental Studies
Semester - IV

Max. Marks & Theory 35+15 CCE

Unit - I Problem of natural resources

(a) Problem of water resources – Utilization of surface and ground water,

over utilization, flood, drought, conflicts over water, dams-benefits and problem.

(b) Problems of forest resources – uses and over utilization, deforestation,

utilization of timber, non-wood forest products, dams and its effect on forests.

(c) Problems of land resources – Land as a source, erosion of land, maninduced

landslides and desertification.

Unit- II Bio-diversity and its protection -

- (a) Introduction- Genetic, species and ecosystem diversity
- (b) Value of bio-diversity Consumable use: Productive use, Social, moral and aesthetic values.
- (c) India as a nation of mega bio-diversity centre, bio-diversity at national

and local levels.

(d) Threats to bio-diversity – Loss of habitat, poaching of wildlife, manwildlife conflicts.

Unit- III Human Population and Environment

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

Unit - IV Ecology and Ecosystem

- (a) Ecology-Introduction
- (b) Ecosystem- Concepts, components, structure & function, energy flow,

food chain, food web, ecological pyramids and types.

Unit - V Environmental Wealth

- (a) Main rivers of India and grasslands
- (b) Rural, Industrial, Agricultural fields.
- (c) Study of common plants, insects and birds.

Reference Book: Text Book for Environmental Studies - University Grants Commission, New Delhi & Bharati Vidyapeeth institute of Environment Education and Research, Pune

Session	2016-17
Class	B.com 3 rd year
Semester	V sem
Title of subject group	Account group
Title of the paper	Income Tax Law & Practice
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

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 Assessed, Residential Status and Tax Liability, Exempted Income.
Unit-II	Income from Salary, Income from house property.
Unit-III	Income from Business and Profession, Capital Gains, Income from other
	sources.
Unit-IV	Set off and Carry forward of Losses, Deductions from Gross total Income, Clubbing
	of income, Computation of Total Income and Tax Liability of an individual
Unit-V	Assessment Procedure, Permanent Account Number Tax deducted at Source,
	Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and
	Penalties.

- Income tax—Shripal Saklecha ,Satish Printers,Indore.
- Student Guide to Income Tax--- Sighania V.K. Taxman Delhi.
- R.K. Gour & Narang ---Income Tax Law & Practice, Kalyani Publishers, Mumbai Sharma, Shah, Agrawal, Mangal, Jain & Modi --Income Tax R.B.D., Publishing House,
- Income Tax -Dr. H.C.Malhotra, Sahiya Bhavan Agara,

Session	2016-17
Class	B.com 3 rd year
Semester	V sem
Title of subject group	Management group
Title of the paper	Management Accounting
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Management Accounting: Meaning, Nature, Scope and functions Role of
	management accounting in decision making, Management accounting vs.
	financial Tools and tooks assessment
	accounting and cost accounting. Tools and techniques of management
	accounting.
Unit-II	Financial Statement : Meaning Importance and Limitations. Objectives and methods
	of financial statements analysis, Ratio analysis, Ratio analysis, Classification of
	ratios- Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio
	analysis, Limitations of accounting ratios.
Unit-III	Income from Business and Profession, Capital Gains, Income from other sources.
Unit-IV	Absorption and Marginal Costing: Marginal and differential costing as a tool for
	decision making-make or buy, change of product mix, Pricing, Break even analysis,
	exploring new markets, Shutdown decisions.
Unit-V	Budgetary Control, Meaning of budget and budgetary control : Objectives, Merits
	and limitations. Types of budget : Cash budget and Flexible budget, Concept of
	Management Audit, Responsibility Accounting. Management Reports, Types of
Note In the	Management reports and quality of good report.

Note - In this paper 70% shall be numerical questions and 30 % shall be theoretical questions.

Recommended books

• Jain S.P. Naraga K.L.-- Management Accounting, Kalyani Publisher New Delhi

- Shashi Gupta--- Management Accounting, Kalyani Publisher New Delhi
- s.P.Gupta--Management Accounting, Devi Ahilya V.V. Publication.
- Trivedi, Sharma and Mehta --Management Accounting, Shahitya Bhawan, Agra
- M.N.Arora --Management Accounting, Himalaya Publishing House Mumbai.
- Agrawal & Pandey—Management Accounting R.B.D Publishing House New Delhi.

Session	2016-17
Class	B.com 3 rd year
Semester	V sem
Title of subject group	Applied Economics Group
	Group-A : Finance
Title of the paper	Public Finance
Compulsory/optional	Optional
Max. Marks	80
Internal	20

Particular

Unit-I	Public Finance : Meaning, Nature, Scope and Importance, Difference between private and public finance. Principle of maximum social advantage. Role of State in public finance.
Unit-II	Sources of Revenue: Taxes, Loans, Grants and Aid- Meaning and types, Canons of Taxation, Problem of justice in taxation, incidence of taxation, taxable capacity, Impact of Taxation & Tax evasion characteristics of Indian Tax System, Deflects & steps of reform.
Unit-III	Principle of public expenditure, Principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
Unit-IV	Public Finance in India: Sources of revenue of central and State Govt., Concept and types of budget, Fiscal Deficit, Deficit financing and deficit budget, Introduction of Fiscal Responsibity and budget Management Act.
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 and expenditure of Central and State Government.

Note - In this paper 70% shall be numerical questions and 30 % shall be theoretical questions.

Recommended books

• Lekhi R.K.-- Public Finance, Kalyani Publishing House, New Delhi.

- V.K. Vashishth -Lok Vitta R.V.D.publishing house New Delhi.
- Bhatiya—Lok Vtta Vikash publishing house new Delhi.
- Mangal Ramesh—Lok Rajasva Universal Publication, Agara.
- Mithani D.M.-- Public Finance, Himalya Publishing House, Mumbai (Both Medium)

Session	2016-17
Class	B.com 3 rd year
Semester	V sem
Title of subject group	Applied Economics Group Group-B: Marketing
Title of the paper	Principle of Marketing
Compulsory/optional	Optional
Max. Marks	80
Internal	20

	- W1 V1 V1 V1 W1
Unit-I	Marketing: Introduction, Nature and Scope of Marketing, Importance of Marketing,
	Marketing Concept: Traditional and modern, selling Vs. Marketing,
	Marketing Mix,
	Marketing Environment.
Unit-II	Consumer Behaviour and Marketing Segmentation: Nature, Scope and
	Significance
	of Consumer behaviour, Market segmentation concept and importance. Basis
	for
	market segmentation.

Unit-III	Product : Concept of Product, Consumer and industrial goods ; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service: Product life cycle
Unit-IV	concept. 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.
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.

- Philip Kotler Marketing Management : Prentice Hall
- Shrivastva P.K. Principle of Marketing- Himalya Publishing House, Mumbai
- (Both Medium)
- Bansal S.P. Principle of Marketing-Kalyani Publishing, New Delhi
- Minakshi Arun Kumar Principle of Marketing-Vikash Publishing House, New Delh

Department of Higher Education, Govt. of M.P. B.Com. (Graduate) Semester Wise Syllabus As Recommended by Central Board of Studies and Approved by the Governor of M.P.

Session	2016-17
Class	B.com 3 rd year
Semester	V sem
Title of subject group	Applied Economics Group
	Group- C Insurance & Investment
Title of the paper	Principle of Insurance
Compulsory/optional	Optional
Max. Marks	80
Internal	20

Unit-I	Insurance - Meaning, Need, Types, Functions and Principles. Insurance

	Agent-	
	Rights and working of insurance Agent.	
Unit-II	Life insurance : Introduction, Need, Importance, Elements of contracts and	
	Life	
	Insurance Contract.	
Unit-III	Marine Insurance, Fire Insurance, Misc. Insurance, Various types of	
	agreements.	
	Insurable interest, procedure of claim settlements.	
Unit-IV	${f V}$ Organization of General Insurance Corporation and its subsidiary companie	
	New	
	emerging trends in Insurance sector.	
Unit-V	Indian Life Insurance Corporation : Establishment, Objectives, Functions,	
	Development and Evaluation. Study of main insurance policies in Practice.	

- Singh Indrajeet-- Principle of Insurance-Kalyani Publishers, New Delhi.
- Nawlakha R.L. principle of Insurance.R.B.D publishing House Jaipur.
- Sharma, Jain & Dayal—Principle of Insurance Himalaya Publishing House Mumbai

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशंसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

w.e.f. Session 2016-17

Class : B.A./B.Sc./B.Com./B.H.Sc. III Year Semester : V

Subject : Foundation Course (आधार पाठ्यक्रम)

Paper : I

Title of Paper : नैतिक मूल्य और भाषा (Moral Values & Language)

Compulsory/ Optional : Compulsory

Max. Marks : 85 (Moral Education- 15, Hindi- 35, English- 35)

Particulars

Part - A

Unit – 1	नैतिक मूल्य विश्व के प्रमुख धर्म एवं महत्वपूर्ण विशेषताएं 1. हिन्दू धर्म 2. जैन धर्म 3. बौद्ध धर्म 4. ईसाई धर्म 5. इस्लाम धर्म 6. सिक्ख धर्म	15
Unit – 2	हिन्दी भाषा 1. पृथ्वी क्रोध में है (पर्यावरणीय निबंध) — प्रभाकर श्रोत्रिय 2. मेरे सहयात्री (यात्रा वृत्तांत) — अमृतलाल बेगड़ 3. कक्षा और अध्यापक (लेख) — डॉ. विजयबहादुर सिंह 4. दूरदर्शन : अतीत और वर्तमान (संकलित) 5. लोकोक्तियाँ एवं मुहावरें (संकलित)	17
Unit- 3	हिन्दी भाषा 1. जनसंचार के माध्यम (प्रिंट, इलेक्ट्रानिक एवं सोशल मीडिया) (संकलित) 2. पत्रकारिता के विविध आयाम (संकलित) 3. कम्प्यूटर – हमारी जरूरत (संकलित) 4. राजभाषा हिन्दी (संकलित) 5. अनुवाद कला (संकलित)	18
	Part - B	
Unit- 4	English Language 1. O Captain! My Captain: Walt Whitman 2. The Last Leaf: O Henry 3. The Axe: R.K. Narayan 4. Water: Dr. C.V. Raman	17
Unit- 5	English Language Guided composition, Paragraph writing & Article writing on a given topic, Meaning & importance of translation Basic language skills: One word substitution, Homonyms, Homophone, words that confuse and punctuation Marks.	18

^{*} सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 85 (15+35+35) अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु पृथक से 15 (5+5+5) अंक निर्धारित है।

Semester wise syllabus for under graduate classes
As recommended by central board of studies and
Approved by HE the Governor of M.P.
Session 2016-17

Class - B.A./B.Sc./B.Com./B.H.Sc. Subject - Foundation Course Paper - Paper-II

Paper Title - Basics of Computer & Information Technology - I Semester - Fifth (V)

Max. Marks 80

Unit I: INTRODUCTION TO COMPUTER

Basic Organization of Computer System: Block diagram & Functions (Central Processing Unit, Input/Output Unit, Storage Unit); Characteristics; Capabilities & Limitations.

Types of Computing Devices: Desktop, Laptop & Notebook, Handheld, Smart-Phone, Tablet PC, Server, Workstation & their Characteristics.

Primary Memory & Their Types: RAM (DRAM, SRAM, DDR, RDRAM & EDORAM); ROM, PROM, EPROM, EEPROM; Cache Memory.

Unit II: PHERIPHERAL DEVICES

Input Devices: Keyboard, Mouse, Trackball, Joystick, Digitizer or Graphic tablet, Scanners, Digital Camera, Web Camera, MICR, OCR, OMR, Bar-Code Reader, Voice Recognition devices, Light pen & Touch Screen.

Output Devices: Display Devices (CRT, TFT, LCD, LED, Multimedia Projectors); Video Standard: VGA, SVGA, XGA *etc*; Impact Printers (Daisy Wheel, Dot Matrix & Line Printer); Non-Impact Printers (Inkjet, Laser, Thermal); Plotters (Drum & Flatbed); Speakers.

General introduction of Cards, Ports and SMPS: Expansion Cards (Display/Video/Graphic, Sound and Network Interface), Ports (USB, Serial and Parallel, Network), SMPS.

Unit III: STORAGE DEVICES

Magnetic Tape, Cartridge Tape, Data Drives, Hard Disk Drives (Internal & External), Floppy Disks, CD, VCD, CD-R, CD-RW, Zip Drive, DVD, DVD-RW, USB Flash Drive, Blue Ray Disc & Memory cards. Brief description of above storage devices with elementary idea about their capacity and speed.

Unit IV: OPERATING SYSTEM (OS)

Functions of Operating System. Types of Operating System. Introduction to Operating System for i-pad & Smartphones. Elementary idea of DOS, WINDOWS & LINUX Operating Systems.

DOS Basics: FAT, File & directory structure and naming rules, Booting process, DOS system files. Internal & External DOS commands.

Windows basics (Only elementary idea):

(i) **Windows 7 & 8:** Desktop, Control Panel; Saving, Renaming, Moving, Copying & Searching files & folders, Restoring from Recycle Bin. Creating Shortcut, Establishing Network Connections.

(ii) **Features of Windows 8.1:** Touch Screen Features, Tiles, Charms, Customizations and Apps.

LINUX basics: Features of LINUX, Starting & Shutting down Linux, Introduction to Linux files & Directory. General idea about popular mainstream Linux distribution such as Debian, Ubuntu & Fedora.

Unit V: Text Reading & Editing Software

General information about PDF readers: Adobe Acrobat, Nitro, PDF-XChange, etc.

General information about application packages: Microsoft Office, Open Office & WPS office. Text editing and formatting using Word-2007 & onwards versions: Creating documents using Template; Saving word file in various file formats; Previewing documents, Printing document to file/page; Protecting document; Editing of Selected Text, Inserting, Deleting and Moving

text. Formatting Documents: Page Layout, Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers.

Department of Higher Education, Government of M.P.Semester wise syllabus for under graduate classes

As recommended by central board of studies and Approved by HE the Governor of M.P.

Session 2016-17

Class - B.A./B.Sc./B.Com./B.H.Sc.

Subject - Foundation Course

Paper - Paper-II (Basics of Computer & Information Technology - I)
Semester - Fifth (V)

Note: No separate external practical examination will be conducted. Topics to be covered under practical for CCF

Max. Marks: 15

Minimum laboratory timing of two hours per week per batch will be allotted. a) Know your computer: □ Input / Output devices and their connections with CPU.
☐ Identify different ports.
☐ Identify types of RAM & its Capacity.
☐ Identify different types of cards.
☐ Identify different types of connecting cables and their connections.
☐ Identification of Network & Wireless devices. b) DOS:
□ Internal & external DOS commands.
☐ Searching files & directories using wildcard characters.
☐ Creating & editing simple batch (.BAT) file.
c) Windows 7/8/8.1:
 Desktop setting: Customizing of Desktop, Screen saver, background settings. Creating folder using different options.
☐ Creating shortcut of files & folders.
☐ Control panel utility.
d) MS-Word:
 Features of MS Word: Office Button, Customize Ribbon, Quick Access Toolbar.
☐ Creating file: Save & Save as HTML, Text, Template, RTF format, etc.
☐ Page setup: Margin settings, paper size setting & page layout.
□ Editing: Use of cut, copy, paste, paste special, undo, redo, find, replace, goto, spellcheck, etc.
☐ View Menu: Views (Read Mode, Outline, Print Layout, Web Layout, Draft
Layout); Show (Ruler, Gridlines, Navigation Pane); Zoom; Split.
Insert: Page break, page number, symbol, date & time, auto text, object, hyperlink, picture, equation, header, footer, footnote, etc.
 Format: Font, Paragraph, Bullets & Numbering, Border & shading, Change case, Columns, text color, Inserting text using IME fonts (Unicode), etc.

Session	2016-17
Class	B.com 3 rd year
Semester	VI sem
Title of subject group	Accounting Group
Title of the paper	Indirect Taxes
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Central Excise Duty : Concept, Important definition : Goods, Excisable Goods,
	Manufacturer, Classification of Goods and Principles of Classification,
	Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.
Unit-	Custom Duty: Introduction and nature, Types of custom duty, Prohibition of
II	Import and Export, Valuation rules, Computation of assessable value and
	calculation of Custom Duty.
Unit-	Central Sales Tax - Introduction and Important definition, Provisions Relating to
III	Inter State Sale. Determination of Gross Sales and Taxable Turnover
Unit-	M.P. VAT: Introduction, Important definition, Tax Free Goods, Registration and Licensing of
IV	Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.
Unit-	M.P. VAT - Tax Payment and recovery of Tax, Input Tax Rebate, Authorities:
\mathbf{V}	Powers and Duties. Appeal and Revision. Difficulties in implementation of
'	VAT. Service Tax: Introduction, Objectives, Main Provisions, Assessment
	Procedure
	and Computation of Service Tax.

- Sareen V.K.-- Indirect Taxes-Kalyani Publisher New Delhi
- Saklecha Shreepal—Indirect Taxes Satish Printers Indore.
 - Malhotra S.C.—Indirect taxes Sahitya Bhavan Agara.
 - Singhaniya-- VInod K. Indirect taxes Taxman, Delhi

Session	2016-17
Class	B.com 3 rd year
Semester	VI sem
Title of subject group	Management Group
Title of the paper	Auditing
Compulsory/optional	Compulsory
Max. Marks	80
Internal	20

Particular

Unit-I	Introduction of Auditing : Meaning and objectives of Auditing, Types of Audit,	
	Internal Audit.	
	Audit Process : Audit Programme, Audit and booked, Working papers	
	and	
	evidences, Preparation before commencing of Audit.	
Unit-II	Internal Check System : Routine Checking, Internal Check and Test	
	Checking	
	Internal Control and Audit Procedure.	
Unit-III	III Vouching, Verification of Assets and Liabilities.	
Unit-IV	Company Audit : Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and	
	Dividend. Auditors Report : Cleaned and Qualified report.	
Unit-V	Investigation : Objectives, Difference between audit and investigation,	
	Process of	
	Investigation. Special Audit of Banking Companies, Educational Non	
	Profit	
	Institutions and Insurance Companies.	

Recommended books

R.C. Saxena --Auditing, Himalaya, Publishing, Bombay Tendon B.N.-- Principles of Auditing S. Chandel & Co. Delhi Sharma T.R.-- Auditing Principles and Problems, S/B Agra Kumar Pradeep --Principles of Auditing, Kalyani Publishers, New Delhi

Session	2016-17
Class	B.com 3 rd year
Semester	VI sem
Title of subject group	Applied Economics Group/
Title of the paper	Financial Management/
Compulsory/optional	Optional
Max. Marks	80
Internal	20

Unit-I	Financial Management : Meaning, Nature and Scope, Financial goals,
	Profit Vs.
	Wealth Maximization, Projected Balance Sheet Financial function-
	Investment,
	financing and dividend decision, Financial Planning
Unit-II	Capital Structure : Meaning and determinants, Operating and Financial
	Leverage :
	Their measure; Effects on profit, analyzing alternate financial plans,
	combined
	financial and operating leverage.
Unit-III	Capital Budgeting : Nature of Investment decisions, Investment
	evaluation criteria,
	payback period, accounting rate of return, net present value, internal
	rate of return
	profitability index; NPV and IRR comparison.
Unit-IV	Cost of Capital: Significance of cost of capital; Calculating cost of debt,
	Preference shares, equity capital, and retained earning, Weighted
	Average cost of
	capital. Dividend Policies : Forms of dividends and stability in dividends,
	determinates, Issues in dividend policies, Walter's mode, Gordon's
	Model, M.M.
	Hypothesis.
Unit-V	Management of Working capital : Nature, types and importance of
	working capital.

Operating cycle and factors determining working capital requirement,
Introduction
of Management of Cash, receivables and inventories.

- Kulkarni P.V.-- Financial Management, Himalya Publishing House, Mumbai
- Gupta & Sharma-- Financial Management, Kalyani Publishers, New Delhi (Both Medium)
- Pandey I.M. --Financial Management, Vikas Publishing House, New Delhi
- Khan M.Y. & JainP.K.--Financial Management, Tata McGraw Hill, New Delhi

Department of Higher Education, Govt. of M.P. B.Com. (Graduate) Semester Wise Syllabus As Recommended by Central Board of Studies and Approved by the Governor of M.P.

Session	2016-17
Class	B.com 3 rd year
Semester	VI sem
Title of subject group	Applied Economics Group
	Group- Marketing
Title of the paper	International Marketing
Compulsory/optional	Optional
Max. Marks	80
Internal	20

Unit-I	International Marketing-Definitions, Nature and Scope of International Market,
	Domestic Marketing v/s International Marketing, Decisions relating
	Entry in the
	Foreign Market.
Unit-II	Product Planning for International Market Product designing,
	Advertising,
	Branding and Packaging.
Unit-III	International Pricing-Factors Influencing International Price, Pricing
	process
	and Methods, International Price, Quotation and Payments Conditions.

Unit-IV	International Distribution Channels and Logistics decisions, Selection
	and
	appointment of Foreign Agent.
Unit-V Indian Import-Export Policy and Practice. Steps of Commenceme	
	an Export
	Business, Exporting Pricing and Export finance.

- Gopal Raja-- International Marketing, Vikash Publishing House, New Delhi
- Kothari & Jain—International Marketing, Vikash Publishing House, New Delhi
- Sharma Jian & Dayal -International Marketing Himalaya Publishing house Mumbai.

Department of Higher Education, Govt. of M.P. B.Com. (Graduate) Semester Wise Syllabus As Recommended by Central Board of Studies and Approved by the Governor of M.P.

Session	2016-17
Class	B.com 3 rd year
Semester	VI sem
Title of subject group	Applied Economics Group
	Group- Insurance & Investment
Title of the paper	Financial Market and Investment
	Management
Compulsory/optional	Optional
Max. Marks	80
Internal	20

Unit-I	An overview of Financial Markets in India	1
	Money Market-Indian Money Market Composition and Structure (a) Acceptance	
	Houses	

1		
	(b) Discount Houses (c) Call Money Markets.	
Unit-II	Capital Market: Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National Stock Exchange (NSE) Bombay Stock Exchanges (BSE) Investors Protection: Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in Stock Exchange, Security Exchange Board of India (SEBI)	
Unit- III	Financial Services, Merchant Banking-Functions and Role, SEBI Guidelines, Credit Rating concept, Functions and Types.	
Unit-IV	Investment - Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of investment, Negotiable and Non-Negotiable Investments. Security Analysis-Fundamental, Economic, Industrial and Technical Analysis.	
Unit-V	Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis. Efficient Market Hypothesis, Semi Strong and Strong Market Capital Assets pricing Model.	

- Gardern & Natrajan-- Financial Market & Investment, Himalya Publishing House, Mumbai (Both Medium)
- Shashi K. Gupta Financial Market & Investment- Kalyani Publishers, New Delhi (Both Medium)
- Dr. Sharda Gangwal -- Financial Market & Investment Hindi Granth Academy Bhopal.

उच्च शिक्षा विभाग, म.प्र. शासन स्नातक कक्षाओं के लिए सेमेस्टर अनुसार पाठ्यक्रम केन्द्रीय अध्ययन मण्डल द्वारा अनुशांसित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

w.e.f. Session 2016-17

Class B.A./B.Sc./B.Com./B.H.Sc.III Year Semester

Subject Foundation Course (आधार पाठ्यक्रम) Paper

नैतिक मूल्य और भाषा (Moral Values & Language) Title of Paper

Compulsory/ Optional Compulsory

Max. Marks 85 (Moral Education- 15, Hindi- 35, English- 35)

Particulars

Part - A

Unit ~ 1	नैतिक मूल्य 1. सत्य के साथ मेरे प्रयोग (महात्मा गांधी की आत्मकथा का संक्षिप्त संस्करण)	15
Unit – 2	हिन्दी भाषा 1. आत्म निर्मरता (वैचारिक निबंध) — पंडित बालकृष्ण भट्ट 2. गूलर का फूल (एक अरण्य कथा) — कुबेरनाथ राय 3. मध्यप्रदेश की लोक कलाएँ (संकलित)	17
	 मध्यप्रदेश का लोक साहित्य (संकलित) पत्र लेखन – प्रारूपण, टिप्पण, आदेश, परिपत्र, ज्ञापन, अनुस्मारक (संकलित) 	
Unit- 3	हिन्दी भाषा 1. पूछो न प्रांत की बात आज (विंतनपरक) — रमेशचन्द्र शाह 2. गेहूँ और गुलाब (वैचारिक निबंध) — रामवृक्ष बैनीपुरी 3. दूरमाष और मोबाइल (संकलित) 4. मध्यप्रदेश की चित्रकला, मूर्तिकला एवं स्थापत्य कला (संकलित) 5. हिन्दी की शब्द सम्पदा (संकलित)	18
	Part - B	
Unit- 4	English Language 1. Stopping by Woods On a Snowy Evening: Robert Frost 2. Communication Education and Information Technology: K. Adudiopillai 3. The Gift of Magi: O Henry 4. The Cherry Tree: Ruskin Bond	17
Unit- 5	English Language Translation of a short passage from Hindi to English and English to Hindi Communication through social media Preparation of power point presentation	18
	Basic language skills: Correction of common errors in the sentence structure, use of tense, prepositions, verbs, adverbs, nouns, pronouns and articles. Short essay on a given topic. Expansion of idea and summary writing.	

सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 85 (15+35+35) अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु पृथक से 15 (5+5+5) अंक निर्धारित है।

Department of Higher Education, Government of M.P.Semester wise syllabus for under graduate classes

As recommended by central board of studies and Approved by HE the Governor of M.P. Session 2016-17 Class – B.A./B.Sc./B.Com./B.H.Sc.

Subject - Foundation Course

Paper - Paper - II

П

Paper Title – Basic	s of Computer & Information Technology -
	Semester - Sixth (VI)
Max. Marks: 35	

Max.	Marks: 35
Unit-I: I	PowerPoint-I
	Creating presentation using Slide master and Template in various Themes & Variants. Working with slides: New slide, move, copy, delete, duplicate, slide layouts, Presentation views. Format Menu: Font, Paragraph, Drawing & Editing. Printing presentation: Print slides, notes, handouts and outlines. Saving presentation in different file formats.
 	PowerPoint-II ☐ Idea of SmartArt graphics, inserting text/data using SmartArt, Converting old style presentation into new style through SmartArt. ☐ Inserting objects (Video, Audio, Symbol, Equation, etc.), table & excel sheets, picture, chart, photo album, shapes and SmartArt; Trimming of audio/videos. ☐ Connecting slides through hyperlink and action button. ☐ Slide sorter, slide transition and animation effects. ☐ Presenting the slide show: Setup Slide Show, Rehearse Timing.
	Workbook & Worksheet Fundamentals: Concept of Row, Column & Cell; Creating a new workbook through blank & template. Working with worksheet: Entering data into worksheet (General, Number, Currency, Date, Time, Text, Accounting, etc); Renaming, Copying, Inserting, deleting & protecting worksheet. Working with Row & Column (Inserting, Deleting, Pasting, Resizing & Hiding), Cell & Cell formatting, Concept of Range. Charts: Preparing & editing different types of Charts, Inserting trendline, Backward & forward forecasting. Working with formulas: Formula bar; Types of functions; Syntax & uses of the following functions: SUM, TOTAL, COUNT, AVERAGE, MAX, MIN, ROUND & IF.
Unit-V:	### Internet & Web Services Internet: World Wide Web, Dial-up connectivity, leased line, VSAT, Broad band, Wi- Fi, URL, Domain name, Web Browser (Internet Explorer, Firefox, Google Chrome, Opera, UC browser, etc.); Search Engine (Google, Bing, Ask, etc.); Website: Static & Dynamic; Difference between Website & Portal. E-mail: Account Opening, Sending & Receiving Mails, Managing Contacts & Folders. Basics of Networking: Types of Networks (LAN, WAN, MAN); Network Topologies (Star, Ring, Bus, Hybrid). Elementary idea of - Cloud Computing & Office Web Apps, Mobile Computing & Mobile Apps. Cyber Ethics, Security & Privacy Email, Internet & Social Networking Ethics Types of viruses & antivirus Computer security issues & its protection through Firewall & antivirus Cyber Policies, Intellectual Property Rights (IPR), Violation of Copyright & Redressal. Making secured online transactions. ************************************

Department of Higher Education, Government of M.P. Semester wise syllabus for under graduate classes

As recommended by central board of studies and Approved by HE the Governor of M.P.

With effect from: Session 2016-17

Class - B.A./B.Sc./B.Com./B.H.Sc.

Subject - Foundation Course

	Paper - Paper-II (Basics of Computer & Information Technology - II) Semester - Sixth (VI)
No	ote: No separate external practical examination will be conducted. Topics to be covered under practical for CCE
	Marks: 15
	Minimum laboratory timing of two hours per week per batch will be allotted.
a) M	IS-Excel:
	□ Features of MS Excel: Office Button, Customize Ribbon, Quick Access Toolbar. □ Creating new workbook using blank & template format; inserting new sheet in a workbook; renaming of sheet, move, copy & protect sheet. □ Page layout: Margins, Orientation, Size, Print area, Print titles. □ Format Cell: Number, Alignment, Font, Border, Fill & Protection. □ Charts: Column, Bar, Pie, Line, Area, X-Y (scatter), Stock. Use of Trendline & Forecasting in charts. □ Data: Sorting and Filter.
	Functions: SUM, TOTAL, COUNT, AVERAGE, MAX, MIN, ROUND, IF, etc.
b) M	IS-PowerPoint:
.	 □ Features of MS PowerPoint: Office Button, Customize Ribbon, Quick Access Toolbar. □ Creating new slide, formatting slide layout, Slide Show & Slide Sorter, Inserting new slide, slide number, date, time, chart, formatting slide. □ Use of transition & animation in presentation. □ Setup slide show and use of rehearse timing.
c) In	nternet & Email:
	 Understanding of a dial-up/broadband connection. ○ Opening new e-mail account (Gmail, Yahoo, Rediffmail, etc). ○ Understanding of e-mail structure. ○ Managing contacts and folders of an e-mail account. ○ Send and receive e-mail (Downloading/Uploading of attachments). ○ Sharing of files, Images & Videos through e-mail, Skype, Skydrive & Cloud. ○ Managing safe email account through mobile/smartphone. ○ Normal and advanced searching, use of filters in searching of any content on Internet. ************************************