



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce(Computer)

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	Major	Cost Accounting	BCOM-401/M1T
Total Credit: 6		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes:

This subject of cost accounting is very important to make the student of commerce subject self-reliant, students from its study :-

1. know the principles, concepts, benefits, utility of cost accounting
2. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.
3. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit
4. Develop decision making ability through marginal cost analysis, standard cost analysis
5. Will be able to get employment as a cost analyst in small, big business houses.

Syllabus

Unit	Topics	No. of Lectures
I	Cost: Meaning, Concept and Classification, Element of Cost, Nature and Importance, Material Costing: Methods of valuation of material issued, Concept and material control and its Techniques. Labour Costing Methods of Wages Payment	18
II	Unit Costing: Preparation of Cost Sheet and Statement of Cost (Including calculation of Tender Price) Overhead Costing : Overhead costing (including Calculation of machine hour rate	18
III	Contract and Job Costing Operating Costing (Transport Costing)	18
IV	Process Costing (Including Inter Process Profit and Reserve) Reconciliation of Cost and Financial Accounts.	18
V	Marginal Costing -Profit-Volume Ratio, Break-even Point, Margin of Safety, Application of Break-even Analysis. Standard costing and Variance Analysis(Material and Labour only)	18
Keywords/Tags :		Cost, Material Costing, Unit Costing, Contract and Job Costing, Process Costing Marginal Costing.

Recommended Reference Books:

1. Cost Accounting, Agrawal dr Mahesh, Ramprasad & sons, Bhopal
2. Cost Accounting, Dr Sanjay Mehta / Pro. Mukesh Bramhabhatta, Devi Ahilya Prakashan, Indore
3. Cost Analysis and Control, Prof.M.L. Agrarwal & Dr.K.L. Gupta, Sahity Bhavan, Agra



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce(Computer)

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	Minor	Principle of Management	BCOM-402/M2T
Total Credit: 6		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes

On having completed this course student should be able to:

1. Demonstrate understanding of the role of managers in an organization
2. Summarize the elementary concepts, principles and theories of management
3. Examine the managerial functions having an impact on the organizational effectiveness
4. Identify the contemporary issues and challenges in management
5. Develop ethical workplace practices
6. Appraise the sources of influence to inspire the actions of other organizational members and evaluate the best control methods

Syllabus

Unit	Topics	No. of Lectures
I	Management: Concept/meaning. Definition, Nature Functions, Process, Scope and Importance of Management. Role of Vedic values and ethics in Management , Difference between Management and Administration, Evolution of Management through Early contributions: Taylor and Scientific Management, Fayol's Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Managerial Ethics	15
II	Planning- Meaning, Nature, Scope, Objective, Functions and Significance of Planning, Elements and Steps of Planning, Strategies and Policies, Organisation- Meaning. Definition, Types, Scope, Principles, Line and Staff Relationship, Authority, Delegation and Decentralization. Effective Organizing. Organizational Structures, Staffing Decision- Meaning, Definition, Types, Scope, Principles, decision making.	15
III	Direction and Coordination- Meaning and definition of direction, importance and principles of direction, techniques of direction, meaning of supervision, meaning of coordination, elements and features of coordination, importance of coordination, cooperation and coordination. steps for effective coordination, management of conflicts.	15
IV	Motivation and Leadership - Motivation: Concept, Forms of employee motivation, Need for motivation. Theories of motivation Meaning and Functions of a Leader, Characteristics of effective Leadership, types and theories of leadership and Leadership Styles.	15
V	Controlling- Definition, meaning, elements, Importance, controlling procedure, Types of control, control techniques, requirements of good control system. responsibility accounting PERT and CPM, use of Computers and IT in Management control. Emerging trends in management - Basic concept of Total Quality Management, Crisis Management, Global Practices, Change Management, Logistic Management	30

Recommended Reference Books.

1. Principles of Management, Ramasamy, T., Himalaya Publishing House Pvt Ltd. Nagpur
2. Principles of Management, Gupta R.N., Vikash & Schand Company Ltd New Delhi
3. Principles of Management, Neeru Vasisht, Kitab Mahal Publishers, New Delhi
4. Essentials of management, Koontz Harold & Weihrich, Tata McGraw Hill New Delhi



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce(Computer)

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	Generic Elective	E-COMMERCE	BCOM GEC-403 Generic Elective
Total Credit: 4		Max.Marks:100 (Internal:40+External:60)	

Course Learning Outcomes (CLO):

This paper aims to enhance skill for effective and contemporary application of E-Commerce After Completion of the course students will be able to:

- 1.Describe the challenging needs of the society in the field of E-Commerce.
- 2.Identify various activities and operations in the context of online transactions.
- 3.Explain the steps in surfing of E-Commerce websites.
- 4.Describe various E-Payment System .
- 5.Analyse security issues in E-Commerce.

Syllabus

Unit	Topics	No. of Lectures
I	Introduction to E- Commerce Concepts and significance of E-Commerce; Driving forces of E-commerce; E-commerce business models- Key elements of a business model and categories; Design and launch of E-commerce website- Decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website: Functions of E-Commerce; Types of E-Commerce; E-commerce systems and Prerequisites, Scope of E-commerce.	8
II	E-Commerce Activities and Operations Various E-Commerce activities; Various manpower associated with e-commerce activities; Types of E-commerce Providers and Vendors; Modes of operations associated with E-commerce; E-commerce applications in various industries(banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.	
III	E-payment System E-payment Methods- Debit card, Credit card, Smart Cards, E-Money, E-Wallets; Digital Signatures- Procedures and Legal position; Payment gateways; Online Banking- Concepts, Importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and Systems of E-payment(M-Paisa, PayPal and other digital Currency), UPI Apps, Aadhar Enabled payment system , BHIM App E-Payments risks.	
IV	Security E-Commerce Security-Meaning and issues, 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, servers and clients.	
V	Legal Aspects of E-Commerce Overview of Information Technology Act, 2000- provisions related to secure electronic records.	

Recommended Reference Books:

- 1.E-Commerce- Tulsiram Kundala , K.maheshwari- Himalya publication Nagpur
- 2.E-Commerce- Dr.Sandeep Srivastava, Er.Meera Goyal – SBPD –New Delhi
- 3.E-Commerce – Avriti Tangri – VK Global Publications Pvt.
- 4.E-Commerce – B.Bhardwaj Dr. RS ,Garg- Galgotia Publishing Company



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	SEC	Communication Skills	BCOM-404/1 (SEC)
Total Credit: 4		Max.Marks:100 (Internal:40+External:60)	

Course Outcomes (CO):

After completing this course student will be able to:

CO1:-Understand the fundamental principles and components of effective Communication, including verbal, nonverbal, and written communication.

CO2:-Develop skills in active listening, empathy, and feedback to enhance

CO3:-Communication effectiveness. Develop skills in effective presentation and public speaking, including organizing ideas, using visual aids, and engaging an audience

CO4:-Apply effective communication skills to real-world scenarios, such as job interviews, customer interactions, and team collaborations, for personal and professional success.

CO5:-Gain awareness of different communication styles and cultural differences, and how to adapt communication for diverse audiences.

Syllabus

Units	Content	Duration	Marks
1	Introduction: Definition and Process of Communication, Essentials of Effective Communication, Barriers to Communication, Role of Communication in Organizational Effectiveness.	12	20
2	Public Speech: Composition, Principles, Speech Delivering Skills, Group Discussion Do's and Don'ts of GD's Communication in Committees, Seminars and Conference.	12	20
3	Non Verbal Communication: Meaning and Importance. Listening: Difference between Listening and Hearing.	12	20
4	Drafting Of Notices, Agendas, Minutes, Job Application Letters, Preparation of Curricular Vitae.	12	20
5.	Business Correspondence: Essentials of Effective Business Correspondence, Structure of Business Letter, Types of Business Letter – Enquiry Reply Orders Complaints Circular Letter. Outcome:	12	20

Suggested Readings

1. Rodrigues M V Effective Business Communication, Concept Pub. Co. New Delhi, 1992
2. Sharma R C & Mohankrishna Business correspondence & Report Writing, TMH, New Delhi , 1996
3. Treece, Maira, Successful Business communications, 3rd ed., 1987, Allyn and Bacon Boston



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	SEC	Financial Services And Insurance	BCOM-404/2 (SEC)
Total Credit: 4		Max.Marks:100 (Internal:40+External:60)	

Course Outcomes (CO):

After completing this course student will be able to:

- CO1. Understand the functions of Banking and Insurance services.
- CO2. Know about and able to perform various financial services such as Banking, Investment Advisory, Wealth Management, Mutual Funds, Insurance Consultancy, Stock Market, Capital Restructuring, Portfolio Management etc.
- CO3. Enhances knowledge Banking & Insurance. About the legal and regulatory aspects .
- CO4. Aware about the financial derivatives.
- CO5. Develop skills to work in financial and insurance services.

Units	Topic	Duration (In Hours)	Marks
I	Financial Consultant :- Overview of Financial Services Meaning, Importance and Scope of financial services, Indian financial system, Brief Study of Financial Institutions - RBI, Commercial and Co- Operative Banks, Non- banking financial institutions, Development Bank, Merchant Bank, Basics of Mutual Funds, Credit Rating. An overview of micro finance.	12	20
II	Financial Markets Money Market in India: Importance, features and instruments, Measures to strengthen money market in India, Recommendations of the working group on money market. Capital Markets in India: New issue market and stock exchange, Importance of stock exchanges, Role of The Securities and Exchange Board of India (SEBI), Meaning and Classification of Mutual Funds, Operation of the Funds, Net Asset Value, and Regulation of Mutual Funds in India. Financial Instruments: Cash, Derivative, Foreign Exchange, Debt based and Equity based financial instruments.	12	20
III	Principles and Practices of Insurance Concept, Principles & Types of Insurance-Life Insurance, Micro Insurance, Annuities, Health Insurance, General Insurance, Motor Insurance, Marine Insurance, Property 5,6,7 Insurance and Other Miscellaneous Insurance, The Concept of Risk and Classification of Risks, Insurance Documents, Online Insurance, Process of claim and settlement, Policy Terms and Conditions, Legal and Regulatory Aspects of Insurance(IRDA).	12	20
IV	Practical (1) Practice online bank account opening, e-banking operations, and UPI transfers/ payments. (2) Prepare the documents of a hypothetical insurance claim. (3) Visit to banks and insurance companies to observe the functioning, (4) Presentation by charts and models about various financial functions. (5) Role plays of an Insurance Agent, Mutual Fund Consultant, Stock Broker, Investment Advisor and Portfolio Manager etc.	12	20
V	Project/Field trip		20

Text Books, Reference Books, Other resources

- (1) R.K. Mishra, IS Yadav, A. P Kumar, S P Mishra, J. Kiranmai, "Risk Management in Banking, Insurance and Financial Services", 2014, Academic Foundation.
- (2) R. Gordan & Natarajan, "Future scenario of Financial services", Himalaya Publication
- (3) Satyadevi, C., Financial Services Banking and Insurance, S.Chand
- (4) Kunjukunju, Benson, Mohanan,S, "Financial Markets and Financial Services In India",New Century Publication
- (5) Dhanesh Kumar Khatri, "Derivatives and Risk Management", Macmillan
- (6) Khan, M. Y. Financial Services. New Delhi: Tata McGraw Hill Education. (2005) (7) Machiraju, H. R. Indian Financial System. New Delhi: Vikas Publishing House (2010). (8) Agarwal, O. P. Banking and Insurance. New Delhi: Himalaya Publishing (2011).

Suggestive digital platforms web links

1 <https://ves.ac.in/tulsitech/wp->

Rise and grecontent/uploads/sites/16/2017/05/Banking Financial Services and Insurance.pdf

2 <https://www.aicte-india.org/sites/default/files/bvoc/BFSI.pdf>

3 <https://nsdeindia.org/sites/default/files/Banking-Financial-Services-Insurance.pdf>

4 <https://sgp.fas.org/crs/misc/IF10043.pdf>

5 <http://impcollege.org/downloads/BASICS> OF FINANCIAL SERVICES 1.pdf



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	SEC	Art Appreciation: An Introduction to Indian Art	BCOM-404/3 (SEC)
Total Credit: 4		Max.Marks:100 (Internal:40+External:60)	

Course Outcomes (CO):

After completing this course student will be able to:

CO-1: learn about the Indian art, from ancient to contemporary times which will help them in

understanding and appreciating its diversity and its aesthetic richness.

CO-2: Understand art as a medium of cultural expression.

Units	Topic	Duration (In Hours)	Marks
I	Definition, Concept and Categorization of Art: 1. Definition, concept and categorization of art. 2. The theory of rasa and bhava in India art. 3. Visual elements of Indian art: color, form, space, symbols, texture etc. 4. Prehistoric and prehistoric art: rock painting, Harappan art and craft.	12	20
II	Understanding of Architecture: 1. Understanding of the features of India architecture: plan, elevation, section, arches, vaults, domes, pillars, capitals, stupas. 2. Indus Valley town planning: rock cut architecture, major styles of 3. Mughal architecture: tomb, places, garden, chattris, 4. Modern and contemporary architecture: colonial building: neoclassical architecture, British forts, churches, high courts, university, Rashtrapati niwas etc. Contemporary structures across India: Lotus temple, New Delhi; Jawahar kala Kendra, Jaipur, British council, Delhi; capital complex, Chandigarh; the Light Box Restroom, Mumbai.	12	20
III	Understanding of Indian Sculpture: 1. Types of sculptures based on media: stone, clay and metal. 2. Stone sculptures: from prehistoric to modern times: - a. Ancient sculpture and terracotta's: Shunga, Mathura, Gandhara. b. Medieval: Chalukya, Pallava, Chola, Odisha. c. Modern Indian sculpture: Well-known marble and ceramic sculpture and some modern maestros of Indian sculpture 3. Metal sculptures: Indus metal figure, Gupta metal sculpture, Palas and Cholas bronze, modern bronze and metal icons and well-known artists. 4. Iconographic classification and identification of Buddhist, Brahmanical, Jain and other sculpture. 5. Wall relief sculpture: history and types.	12	20
IV	Understanding of Indian Painting : 1. Cave Painting : Prehistoric Rock Painting ,Ajanta ,Alora And Bagh. 2. Major Style Of Painting : Mughal Rajasthani Deccan, Pahari,Modern,Company. 3. Early Illustrated Manuscripts. 4.Marul Tradition Of Painting . 5. Major School And Artist In Modern Times	12	20
V	Project 1. Write up about local art heritage site and prepare a report about its History, art, Feature and Condition. 2. Viva-Voce	12	20

PART-C: Learning Resources

Textbooks, Reference Books, Other Resources

1. Agarwal V.S: Indian Art, Varanasi, 1965
2. Archer W.G: Indian Painting for the British, 1770-1880. Oxford University
3. Beach M.C Rajput painting for the British, 1770-1880. Oxford University Press.
4. Brown P.: Indian Painting under Mughals. 1550 A.D. to 1750 A.D.
5. Chandra Moti. Studies in Early Indian Painting, Asia Pub. Home
6. Coomarswamy A.K: Transformation of nature in Art, Dover Pub. 1956. Reprint1995
7. Ferussion, J: History of Indian and Eastern Architecture. Delhi 1999.
- 8 Goswamy B.N Essence of Indian Art, Asian Art Museum of San Francisco, 1986 9.
- Kramrisch Stella: Indian Sculpture, Ancient, Classic and Medieval, Motilal Banarasi
10. Majumdar R.C Edited: History and Culture of Indian People (Relevant Volumes and Chapters),Bhartiya Vidya Bhawan, Bombay
11. R.S Gupta: Iconography of Hindu, Buddhist and Jain, Advent Book, New Delhi, 1980 12.
- Rowland, B. Art and Architecture of India, Harmondswarth, 1970
13. Saraswati S.K: A survey of Indian Sculpture, Calcutta, 1957 14. Sivarammurti. C Indian painting. Delhi 1970



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	SEC	Your law & Your Right	BCOM-404/4 (SEC)
Total Credit: 4		Max.Marks:100 (Internal:40+External:60)	

Course Outcomes (CO):

After completing this course student will be able to:

CO1. Students will come to know about the rights which generally they should act as a vigilant citizen of the country.

CO2. They will come to explain the rights of an individual when one faces arrest or detention or seek to get bail or when one is subjected to investigation by the executive agencies of the state.

CO3. Students will also understand the details of laws catering to rights of different identities challenging exploitative practices against them.

CO4. The students will learn accessing and benefitting out of the social welfare schemes.

Units	Topic	Duration (In Hours)	Marks
I	Rule of law the Criminal Justice System in India:	12	20
II	Laws relating to criminal justice administration a. How to file a complaint, First Information Report (FIR) b. Detention, Arrest and Bail.	12	20
III	Equality and Non-discrimination a. Gender: the protection of women against domestic violence, rape and sexual harassment. b. Caste: laws abolishing untouchability and providing protection against atrocities. C. Class: laws concerning minimum wages. d. Disability and equality of participation and opportunity.	12	20
IV	Women and child welfare a) Women Empoerment b) Domestic violence c) Child crime d) Social and legal rights of womens	12	20
V	Access to Identification documents and Social Security Schemes (exercises only) a. Familiarize yourself with the following: Procedure for obtaining an Election Commission of India Identity Card, Filing RTI, Driving license, Ration Card, Rastriya Swasthya Bima Yojana, Old Age Pension Scheme. Textbooks, Reference Books, Other Resources	12	20

Recommended Books

1. P. Mathew, and P. Bakshi, (2005) 'Indian Legal System', New Delhi: Indian Social Institute.
2. P. Mathew, and P. Bakshi, (2005) 'Women and the Constitution', New Delhi: Indian Social
3. N. Menon, (2012) 'Sexual Violence', in Seeing Like a Feminist, New Delhi: Zubaan and Penguin,
4. M. Mohanty et al. (2011) Weapon of the Oppressed, Inventory of People's Rights in India. Delhi:
5. Centre for Good Governance, (2008) Right to Information Act, 2005: A Citizen's Guide,

Available

at <http://www.rti.gateway.org.in/Documents/Publications/A%20CITIZEN'S%20GUIDE.pdf>.

Accessed: 10.04.2013.

- 6 . K. Sankaran, and U. Singh, (eds.) (2008) Towards Legal Literacy. New Delhi: Oxford University Press

7. A. Pandey, (2004) Rights of the Consumer. New Delhi: Indian Social Institute.

Suggestive digital platform web links

Consumer Protection Act, 1986, Available

at http://chdsla.gov.in/right_menu/act/pdf/consumer.pdf Criminal law Act, 2013,

Available

http://egazette.nic.in/WriteReadData/2013/E_17_2013_212.pdf Protection of Women Against

Domestic Violence Act, 2005, Available at <http://wcd.nic.in/wdvact.pdf>

Amendment

Right to Information Act, 2005, Available at <http://righttoinformation.gov.in/rtiact.pdf> The

Persons with Disabilities (Equal Opportunities, Protection of Rights, Full Participation)

Act, 1995,

Available at <http://bhind.nic.in/Sparshtodisability%20act%201995.pdf>



RKDF UNIVERSITY, BHOPAL

Bachelor of Commerce

Fourth Semester

Course	Category	Subject	Subject Code
B.Com	SEC	Social welfare and Security	BCOM-404/5 (SEC)
Total Credit: 4		Max.Marks:100 (Internal:40+External:60)	

Course Outcomes (CO):

After completing this course student will be able to:

CO1: -Students will understand the importance and necessity of social welfare and social security

CO2. We can help the needy person on families or having the information about the various social welfare scheme

CO3. They will be motivated for making their career in the field of social welfare.

CO4 .The student will be inspired to work in the field after understanding the structure organization and function of NGOs, Self Help Groups. The curriculum and practical work of this paper will be helpful to students for preparing various competitive examination and interviews.

CO5. Get opportunities of job in various government department semi government organization and corporate sector as human resource coordinator, corporate social responsibilities, community welfare officer etc.

Units	Topic	Duration (In Hours)	Marks
I	1. Tradition of social welfare in Indian society 2. Social welfare 1,5,7 2.1 Meaning, definition, Characteristics 2.2 Aims and importance 3. Development of social welfare in India 4. Social welfare Models 1,5,7 5. Social Security 5.1 Meaning definition and characteristics 5.1 History of social security 6. Approaches of social security 7. Social security program and policy in India 5,7`	12	20
II	1. Health and Family welfare 2. Child welfare and women welfare 1 3. Youth welfare 3 4. Welfare for old age 3 5. Welfare for weaker section 6. Social welfare policy and program 7	12	20
III	Social Welfare Voluntary Organization and Self Help Group 5,6,7 1. Voluntary organization 1.2 Meaning and characteristics 1.3 Structure 1.4 Function of voluntary organisation 2. Structure process scope 3. Weaknesses of voluntary organization 4. Suggestion to improve Voluntary Organisation 2 Help group Group 2.1 Concept of self help group 2.2 Need purpose and importance 2.3 Constructions process of self help group 3. Micro and small Finance	12	20
IV	Practical: 1. Collect information about child and women welfare schemes through the visit of nearby Anganwadi or woman and child development office. 2. Making report on the structure and function of any voluntary organization. 3. Visit and write report on any micro and small finance agency.	12	20
V	Study of any self-help group of any nearby area	12	20

PART-C: Learning Resources

Textbooks, Reference Books, Other Resources

1. Dasgupta sweater Towards a Philosophy of Social Work in India.
2. Fredlander W.A. Introduction to social welfare New York Prentice, Hall 1955
3. Sachdeva, Bharat mein Samaj Kalyan Prashasan Kitab Mahal Allahabad 2010
4. Shastri, Raja Ram Samajkary Uttar Pradesh Hindi Sansthan Lucknow NABARD's Hand book on formation of SHG's trainers manual by SERP

Suggestive digital platform web links

Equivalent Courses (NPTELJUGC/IGNOU/etc):

1. Web course - - <https://nptel.ac.in/courses/117/102/117102061/>