



R.K.D.F. UNIVERSITY, BHOPAL

B.COM

First Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-101/1	English Language	10	4	40	14			50
2	FC-101/2	Development of Entrepreneurship उद्यमिता विकास	10	4	40	14			50
3	BCM-102	Financial Accounting वित्तीय लेखांकन	20	7	80	27			100
4	BCM-103	Business Law व्यावसायिक सन्नियम	20	7	80	27			100
5	BCM-104/2	PC Package	20	7	80	27	50	17	150
			80	29	320	109			450

Signature:

Dean of Department

Member

Member Name:-



R.K.D.F. UNIVERSITY, BHOPAL

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

FIRST YEAR

Semester – I

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

COURSE OUTCOME

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

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

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

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

C 05: Think about the relation between language and literature

Unit-I

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

Unit-II

Comprehension

Unit-III

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

Unit-IV

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

Unit-V

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

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

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



R.K.D.F. UNIVERSITY, BHOPAL

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

FIRST YEAR

Semester – I

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

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

Unit II

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

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

अ. लक्ष्य प्राप्ति की प्रेरणा एवं विचारों की स्थापना।

लक्ष्य निर्धारण एवं चुनौती का सामना।

समस्या समाधान एवं सृजनात्मकता।

क्रमबद्ध योजना एवं क्षमता की दिशाबद्धता।

आत्मविश्वास का विकास।

ब. सम्प्रेषण कला।

प्रभावित करने की क्षमता।

नेतृत्व

Unit III

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

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

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

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

Unit IV

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

Unit V

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

FIRST YEAR

Semester – I

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

COURSE OUTCOME

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

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

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

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

Unit I

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

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

Unit II

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

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

Unit III

Branch Accounts, Departmental Account.

शाखा लेखे, विभागीय लेखे ।

Unit IV

Royalty, Insolvency Accounts.

अधिकार शुल्क, दिवालिया खाते ।

Unit V

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

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

Recommended Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

FIRST YEAR

Semester – I

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

COURSE OUTCOME

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

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

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

Unit I

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

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

Unit II

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

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

Unit III

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

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

Unit IV

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

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

Unit V

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

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

Recommended Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

FIRST YEAR

Semester – I

Course	Subject	Subject Code
B.Com.	PC Package	BCM-104/2

COURSE OUTCOME

C 01: Upon successful completion of the program students will be able to demonstrate a basic understanding of computer hardware and software.

C 02: The subject develops in its diverse student population the essential qualities necessary for success in a rapidly changing technological environment.

C 03: Students learn critical and analytical thinking, problem solving skills, and to effectively communicate ideas.

C 04: Apply the skills that are the focus of this program to business scenarios.

UNIT - I

Microsoft Disk Operating System: Introduction, History And Versions Of Dos Fundamentals Of Dos, Booting Process, Internal Dos Commands TYPE, COPY DEL, CD, MD, RD, CLS, DIR, COPY CON, REN, TIME, DATE, VER, VOL, PROMPT, PATH. Concept of files and Files and Directories. Elementary External Dos Commands: SCANDISK, FORMAT, DISKCOPY, TREE, DELTREE, FDISK, MORE, move, DOSKEY, DISKCOMP, EDIT, MEM, Creating Batch Files.

UNIT - II

Introduction To Windows: History, starting windows, the Desktop, Maximizing, minimizing, restoring and closing a window, Using the start menu, control panel, managing multiple windows, arranging icons on the desktop, creating and managing folders, windows accessories, Windows explorer, network neighborhood.

UNIT - III

Introduction To Word Processing: features, Advantages and application areas of Word Processing, Introduction to parts of a word window, creating opening, saving & closing a document, formatting text, page setting, editing a document file, Spell Check & grammar, Using Paragraph Styles, Copying A Block To Another File, Newspaper Style Columns, Using Macros, Headers And Footers, Finding Text, Setting Up Printers, Mail Merge, Printing the document file, creating table using table , insert clip art, and graph use of tabs creating table, adding, deleting rows & columns, changing column width & row height

UNIT - IV

Introduction: Computer System Organization, Characteristics and uses. Generations of computers. Types of computers : Analog, Digital (micro, mini, mainframe and super computers) and hybrid.

Input Devices: Keyboard, Mouse, Trackball, Joystick, Digitizing Tablet, Scanners, Digital Camera, MICR, OCR, OHR, Bar-Code Reader, Voice Recognition, Light Pen, Touch Screen.

Output Devices: Monitor characteristics and type of monitors: CRT, flat panel, LCD MONITOR, LCD screen. Daisy Wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotters, Sound Card and Speaker. Storage Devices: Storage Fundamentals: Primary Vs Secondary. Various Storage Devices: Magnetic Tape, Cartridge Tape, Data drives, Hard disk drives, Floppy disks, CD, VCD, CD-RW, Zip Drive, DVD, DVD-RW. Types of softwares: System software, Application Software.

UNIT - V

Types of O.S.: Single user, Multi-user, Real time, Time sharing and Batch processing, Multiprocessing, Multiprogramming, Multitasking, Distributed processing. Programming Languages: - Low-level Language, Assembly Language, Middle Level Language and High Level Language, Compiler, Interpreter, Assembler, Difference between Compiler & Interpreter.

Text Books:

1. P C Software for Windows by R K Taxali
2. P C Software Bible by S.Jaiswal.
3. Fundamentals of Computers: P.K.Sinha.

References :

1. Understanding Computer Fundamentals & Dos By G.K. Iyer
2. P C Software MS Office by Nitin K Nayak
3. MS-Office Interactive course by Greg Perry, Techmedia
4. MS Office Complete Reference TMH Publication.
- 5.Computers Today: Suresh K.Basandra 6. Operating System: Achyut S. Godbole 7. Computer Fundamentals and Architecture by B.Ram.

Course	Subject	Subject Code
B.Com.	PC Package	BCM-104/2

Practical

Suggested List of Practicals

1. Execution of Internal and External commands.
2. Design a Scenery using Paint Brush.
3. Create Banner for your college using MS WORD.
4. Design a Greeting Card using Word Art for different festivals in MS WORD.
5. Create your Biodata and use page borders and shading using MS WORD.
6. Create a document and insert header and footer using MS WORD.
7. Mail Merge using MS WORD. 8. Use MS WORD to insert a table into the document



R.K.D.F. UNIVERSITY, BHOPAL

B.COM

Second Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-201/1	HINDI SANRACHNA	10	4	40	14			50
2	FC-201/2	ENVIRONMENT	10	4	40	14			50
3	BCM-202	BUSINESS MATHEMATICS	20	7	80	27			100
4	BCM-203	BUSINESS ORGANIZATION & COMMUNICATION	20	7	80	27			100
5	BCM-204/2	PC SOFTWARE AND DATA PROCESSING	20	7	80	27	50	17	150
			100	36	320	109	50	17	450

Signature:

Dean of Department

Member

Member Name:-



R.K.D.F. UNIVERSITY, BHOPAL

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

FIRST YEAR

Semester – II

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

COURSE OUTCOME

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

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

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

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

इकाई –1

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

इकाई –2

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

इकाई-3

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

इकाई-4

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

इकाई-5

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



R.K.D.F. UNIVERSITY, BHOPAL

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

FIRST YEAR

Semester – II

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

COURSE OUTCOME

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

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

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

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

Unit-I

Study of Environmental and ecology:

- (a) Definition and Importance.
- (b) Environmental Pollution and problems.
- (c) Public participation and Public awareness.

पर्यावरण एवं पारिस्थितिकीय अध्ययन

- (क) परिभाषा एवं महत्व
- (ख) पर्यावरण प्रदूषण एवं समस्याएँ
- (ग) जनभागीदारी एवं जन जागरण

Unit-II

Environmental Pollution :

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

पर्यावरणीय प्रदूषण

- (क) वायु, जल, ध्वनि, ताप एवं आणविक-प्रदूषण
- (ख) प्रदूषण के कारण, प्रभाव एवं रोकथाम
- (ग) आपदा प्रबंधन— बाढ़, भूकंप, चक्रवात एवं भूस्खलन

Unit-III

Environment and social problems :

- (a) Development – non-sustainable to Sustainable.
- (b) Energy problems of cities.
- (c) Water preservation – rain-water collection.

पर्यावरण और सामाजिक समस्याएँ

- (क) अधारणीय से धारणीय विकास
- (ख) नगरों की ऊर्जा समस्या
- (ग) जल संरक्षण— वर्षा, जल—संग्रहण

Unit-IV

Role of mankind in conserving natural resources :

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

प्राकृतिक संसाधनों के संरक्षण में मनुष्य की भूमिका

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

Unit-V

Environment conservation laws :

- (a) Conservation laws for air and water pollution.
- (b) Wildlife conservation laws.
- (c) Role of information technology in protecting environment & health.

पर्यावरण संरक्षण कानून

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

FIRST YEAR

Semester – II

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

COURSE OUTCOME

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

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Recommended Books :-

1. Allen R.G.D., Basic Mathematics : Macmillan, New Delhi
2. Dowling, E.T. Mathematics for Economics; Schaum Series, Mc. Graw Hill London.
3. Loomba, Paul, Linear Progralrunmg; Tata M.C. Graw Hill, New Delhi
4. Vohra, N.D. Quantitative Techniques in Management; Tata Mc Graw Hill
5. Soni, R.S. Business Mathematics; Pitamber Publishing House

6. Kapoor, V.K. Business Mathematics; Sultan Chand & Sons, Delhi
7. Holden Mathematics for Business and Economics Macmillan India New Delhi.
8. Dr. V.K. Shukla Business Math Madhya Pradesh Hindi Granth Academy Bhopal
9. Dr. C.K. Buttan Business Mathematics
10. Dr. Anil Rajput व्यवसायिक गणित ।



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

FIRST YEAR

Semester – II

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

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

Unit II

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

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

Unit III

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

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

Unit IV

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

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

Unit V

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

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

Recommended Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

FIRST YEAR

Semester – II

Course	Subject	Subject Code
B.Com.	PC SOFTWARE AND DATA PROCESSING	BCM-204/2

COURSE OUTCOME

C 01: Upon successful completion of the program students will be able to demonstrate a basic understanding of computer hardware and software.

C 02: The subject develops in its diverse student population the essential qualities necessary for success in a rapidly changing technological environment.

C 03: Students learn critical and analytical thinking, problem solving skills, and to effectively communicate ideas.

C 04: Apply the skills that are the focus of this program to business scenarios.

Unit I

Introduction To Spreadsheet: Definition And Advantages of Electronic Worksheet, Working On Spreadsheets, Range & Related Operations, Setting, Saving And Retrieving Worksheet File, Inserting, Deleting, Copying And Moving of Data Cells, Inserting And Deleting Rows & Columns, Copying, inserting, Renaming the sheet of workbook. Short-cut commands. Entering text and numeric data, Entering date and time different functions, formatting text and numeric data. Functions and Other Features: Classification and Usage of Various Built-In-Functions In Worksheet, Passwords, Protecting A Worksheet Printing of the worksheet, page margin setting and adding header and footer, Transferring Data to and From Non Worksheet Files, Database Handling, Creating, Naming & Executing Macros. Creating graphs

Unit II

Introduction to MS - power point, Auto-wizard, creating a presentation using Auto content wizard, Blank presentation, creating, saving and printing a presentation, adding slide to a presentation, slide view, outline view , slide sorter view , notes view and slide show view. Changing text font and size, selecting text style and colour, to set header and footer. Using, bullets, clipart and word art gallery. Applying design template creating graph. Adding transitions and Animation effects, setting timings for slide show preparing note pages, preparing audience handouts.

Unit III

Introduction to Business Organization. Business Organization units: Production, Stock Control, Cost, Purchase Control, Sales Order Processing and Accounting. Characteristics of a good Business Unit. Data and Information, Introduction to data Processing, fields, Records and Files. Types of files: Master files and Transaction file.

Unit IV

Overview of System Analysis and Design, Business System Concepts, System Development Life Cycle, Feasibility Analysis, Design, Testing & Evaluation. Overview of MIS : Introduction, Role of IT, MIS characteristics and application areas, Business and Technology trends-specialization, management by methodology, decentralization, internationalization etc.

Unit V

Introduction to Database Management System : basic concepts, Various facilities and advantages of business computing. Application areas of DBMS, Parallel Processing and Distributed Processing.

Text Books:

1. Fundamentals of Computers: P.K.Sinha
2. System Analysis and Design by Elias M Awad.
3. PC Software for Windows by R K Taxali
4. PC Software Bible by S.Jaiswal

Reference Books:

1. Computers Today: Suresh K.Basandra
2. Operating System: Achyut S. Godbole
3. Management Information systems by Gerald V. Post & David L. Anderson.
4. Understanding Computer Fundamentals & Dos By G.K. Iyer
5. P C Software MS Office by Nitin K Nayak
6. MS-Office Interactive course by Greg Perry, Techmedia
7. MS Office Complete Reference TMH Publication.

Course	Subject	Subject Code
B.Com.	PC SOFTWARE AND DATA PROCESSING	BCM-204/2

Practical MS Excel

1. Design your class Time Table.
2. Prepare a Mark Sheet of your class subjects.
3. Prepare a Salary Slip of an employee.
4. Prepare a bar chart & pie chart for analysis of Election Results.
5. Prepare a generic Bill of a Super Market.
6. Work on the following exercise on a Workbook:
 - Copy an existing Sheet
 - Rename the old Sheet
 - Insert a new Sheet into an existing Workbook
 - Delete the renamed Sheet.
7. Prepare an Attendance sheet of 10 students for any 6 subjects of your syllabus. Calculate their total attendance, total percentage of attendance of each student & average of attendance.
8. Create a worksheet on Students list of any 4 faculties and perform following database functions on it.
 - Sort data by Name
 - Filter data by Class
 - Subtotal of no. of students by Class

MS POWERPOINT

1. Design a presentation of your institute using auto content wizard, design template and blank presentation.
2. Design a presentation illustrating insertion of pictures, wordart and clipart.
3. Design a presentation learn how to save it in different format, copying and opening an existing presentation.
4. Design a presentation illustrating insertion of movie, animation and sound.
5. Illustrate use of custom animation and slide transition (using different effects).
6. Design a presentation using charts and tables of the marks obtained in class.
7. Illustrate use of macro in text formatting in your presentation.
8. Design a presentation using action buttons.



R.K.D.F. UNIVERSITY, BHOPAL

B.COM

Third Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-301/1	VALUE & SPIRITUALITY	10	4	40	14			50
2	FC-301/2	ENVIRONMENT SCIENCE	10	4	40	14			50
3	BCM-302	CORPORATE ACCOUNTING	20	7	80	27			100
4	BCM-303	PRINCIPLES OF STATISTICS	20	7	80	27			100
5	BCM-304/2	DESK TOP PUBLISHING (DTP) AND MULTIMEDIA	20	7	80	27	50	17	100
			80	29	320	109	50	17	450

Signature:

Dean of Department

Member

Member Name:-



R.K.D.F. UNIVERSITY, BHOPAL

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

SECOND YEAR

Semester – III

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

COURSE OUTCOME

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

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

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

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

Chapter 1: VALUE EDUCATION

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

Chapter 2: INCULCATION OF VALUES

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

Chapter 3: MAJOR RELIGIONS OF THE WORLD

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

Chapter 4: EXPLORING THE SELF

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

Chapter 5: THOUGHT AND THE THINKER

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



R.K.D.F. UNIVERSITY, BHOPAL

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

SECOND YEAR

Semester – III

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

COURSE OUTCOME

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

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

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

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

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

Unit I

Problems of natural resources:

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

प्राकृतिक संसाधन की समस्याएँ

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

Unit II

Bio-diversity and its protection -

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

जैव विविधता और उसका संरक्षण –

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

Unit III

Human population and environment

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

पर्यावरण और जनसंख्या तथा पर्यावरण

- (क) जनसंख्या – वृद्धि , राष्ट्रों के बीच अंतर
- (ख) जनसंख्या –विस्फोट , परिवार कल्याण कार्यक्रम
- (ग) पर्यावरण और मानव स्वास्थ्य

Unit IV

Multidisciplinary nature of environmental studies :

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

पर्यावरण और उसका बहुअनुशासनिक स्वरूप

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

Unit V

Multidisciplinary nature of environmental studies :

- (a) nature of environmental studies
- (b) Social problems and the environment
- (c) Environmental awareness

पर्यावरण और उसका बहुअनुशासनिक स्वरूप

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

SECOND YEAR

Semester – III

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

COURSE OUTCOME

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

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

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

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

Unit I

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

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

Unit II

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

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

Unit III

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

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

Unit IV

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

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

Unit V

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

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

Recommended Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

SECOND YEAR

Semester – III

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

Unit II

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

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

Unit III

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

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

Unit IV

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

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

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

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

Unit V

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

Diagrammatic and Graphic presentation of Data.

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

Recommended Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

SECOND YEAR

Semester – III

Course	Subject	Subject Code
B.Com.	DESK TOP PUBLISHING (DTP) AND MULTIMEDIA	BCM - 304/2

COURSE OUTCOME

C 01: Upon successful completion of the program students will be able to demonstrate a basic understanding of computer software.

C 02: The subject develops in its diverse student population the essential qualities necessary for success in a rapidly changing technological environment.

C 03: Students learn critical and analytical thinking, problem solving skills, and to effectively communicate ideas.

C 04: Apply the skills that are the focus of this program to business scenarios.

Unit I

Introduction to DTP, Importance and Advantages of DTP, DTP Software and Hardware, Commercial DTP Packages, Page Layout programs, Introduction to Word Processing. Commercial DTP Packages, Difference between DTP Software and Word Processing Software.

Unit II

Computer Graphics : Types of Graphics, Uses of Computer Graphics Introduction to Graphics Programs, Font and Typefaces : Types of Fonts, Creating of Fonts (Photographer), Anatomy of Typefaces, Printers : Types of Printers used in DTP, Plotter, Scanner

Unit III

Introduction to PageMaker : History and Versions of PageMaker, Creating a New Page, Document Setup Dialog Box, Paper Size, Page Orientation, Margins, Different Methods of placing text and graphics in a document. Master Page, Story Editor, Formatting of Text, Indent, Leading, Hyphenation, Spell Checking, Creating Index, Text Wrap, Position (Superscript/Subscript), Control Palette.

Unit IV

Introduction to Multimedia; History, Multimedia Elements; Text, Images, Sound, Animation and Video. Text – Concept of Plain Text and Formatted Text, RTF & HTML Text, Image – Importance of Graphics in Multimedia, Image Capturing Methods – Scanner, Digital Camera, Sound – Sound and its effect in Multimedia, Analog and Digital Sound, Animation – Basics, Principles and use of Animation. Video – Basics of Video, Analog and Digital Video.

Unit V

Multimedia and Hypermedia, Features of Multimedia, Overview of Multimedia, Multimedia Software Tools, Multimedia Authoring – Production and Presentation, Graphics File Formats, MIDI – Overview, Concepts, Structure of MIDI, MIDI Devices, MIDI Messages

Recommended Books :-

1. Desktop Publishing on PC, MC Sharma
2. Desktop Publishing, Dinesh Maidasani, FireWall Media
3. DTP Courses 2/e, Singh & Singh
4. Multimedia, Computing, Communication & Applications, Ralf Steinmetz, Klara Nahrstedt
5. Fundamental of Multimedia, Ze-Nian Li, Mark S.Drew



R.K.D.F. UNIVERSITY, BHOPAL

B.COM

Fourth Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-401/1	ENGLISH LANGUAGE AND SCIENTIFIC TEMPER-I	10	4	40	14			50
2	FC-401/2	DEVELOPMENT OF ENTREPRENEURSHIPS	10	4	40	14			50
3	BCM-402	COST ACCOUNTING	20	7	80	27			100
4	BCM-403	PRINCIPLE OF MANAGEMENT	20	7	80	27			100
5	BCM-404/2	INTERNET AND ECOMMERCE	20	7	80	27	50	17	150
			80	29	320	109	50	17	450

Signature:

Dean of Department

Member

Member Name:-



R.K.D.F. UNIVERSITY, BHOPAL

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

SECOND YEAR

Semester – IV

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

COURSE OUTCOME

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

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

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

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

Unit I

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

UNIT-II

Short Essay of about 250-300 words.

UNIT-III

Translation of a short passage from Hindi to English.

UNIT-IV

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

UNIT-V

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



R.K.D.F. UNIVERSITY, BHOPAL

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

SECOND YEAR

Semester – IV

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

COURSE OUTCOME

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

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

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

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

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

Unit I

Entrepreneurship - Meaning, Concept, Characteristics of entrepreneur.

उद्यमिता – का आशय, मत, उद्यमिता के गुण।

Unit II

Types of entrepreneurship, importance and views of various thinkers (Scholars).

- Formation of goals, How to achieve goals.
- Problems in achieving targets and solution.
- Self motivation, elements of self motivation and development.
- Views of various scholars, evaluation, solutions.

Leadership capacity : Its development and results.

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

Unit III

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

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

Unit IV

Functions, qualities, management of a good entrepreneur. Qualities of the entrepreneur (Modern and traditional). Management skills of the entrepreneur. Motive factors of the entrepreneur.

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

Unit V

Problems and Scope of the Entrepreneur :

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

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

SECOND YEAR

Semester – IV

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

COURSE OUTCOMES

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

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

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

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

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

Unit I

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

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

Unit II

Unit Costing, Preparation of Cost Sheet and statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

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

Unit III

Contract and Job costing, Operating costing.

ठेका एवं उपकार्य लागत लेखांकन, परिचालन लागत लेखांकन

Unit IV

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

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

Unit V

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

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

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

लागत अंकक्षण – आशय, महत्व एवं लागत अंकक्षण की प्रविधियां, लागत अंकक्षण कार्यक्रम ।

Recommended Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

SECOND YEAR

Semester – IV

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

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

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

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

Unit II

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

Organization-Concept, Nature, Principles and Significance.

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

Unit III

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

Leadership – Concept and Leadership styles, Leadership Theories.

Direction and control – Process and Methods.

अभिप्रेरणा – अवधारणा, सिद्धांत, मौद्रिक एवं अमौद्रिक अभिप्रेरणाएँ ।

नैतृत्व – अवधारणा एवं नैतृत्व शैली, नैतृत्व के सिद्धांत ।

निर्देशन एवं नियंत्रण – प्रक्रिया एवं विधियाँ ।

Unit IV

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

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

Unit V

Man Power Planning – Recruitment, Selection and Promotion.

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

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

Suggested Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

SECOND YEAR

Semester – IV

Course	Subject	Subject Code
B.Com.	Internet and E-Commerce B	BCM-404/2

COURSES OUTCOME

C 01: Upon successful completion the student will be able to demonstrate an understanding of the foundations and importance of E-commerce

C 02: Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

C 03: Students will be able to describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.

C 04: A study about the infrastructure for E-commerce

Unit I

Internet : Evolution, Concepts, Internet Vs Internet, Growth of Internet, ISP, ISP in India, Types of connectivity – Dial-up, Leased line, DSL, Broadband, RF, VSAT etc., Methods of sharing of Internet connection, Use of Proxy server. Internet Services – USENET, GOPHER, WAIS, ARCHIE and VERONICA, IRC Concept of Search Engines, Search engines types, searching the Web, Web Servers, TCP/IP and others main protocols used on the Web. E-Mail: Concepts POP and WEB Based E-mail, merits, address, Basics of Sending & Receiving, E-mail Protocols, Mailing List, Free E-mail services, e-mail servers and e-mail clients programs.

Unit II

E-Commerce – An introduction, Concepts, Advantages and disadvantages, Technology in E-Commerce, Internet & E-business, Applications, Feasibility & various constraints. E-transition challenges for Indian corporate, the Information Technology Act 2000 and its highlights related to e-commerce, Impact of E-commerce on industry, consumer and Society. Electronic Commerce-Frame work M-commerce-Origin, components, development, applications.

Unit III

E-Business Models based on relationship of transaction parties Business to Business, Consumer to Consumer, Consumer to Business, E-Business Models based on transaction types-Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription mode. Electronic Data Interchange (EDI) – Evolution, uses, Benefits, Working of EDI

Unit IV

Marketing concepts in e-commerce:- Marketing concepts for internet marketing, e-commerce marketing and branding strategies, Online Marketing. Electronics Payment Systems:- Overview of Electronic Payment Systems, Pre paid Electronic Payment Systems, Post paid Electronic Payment Systems. Internet Advertising:- Importance and competitiveness, weakness, Models of advertising on internet Ecommerce influence on Marketing:- Product, Physical distribution, price, promotion, E-marketing tools.

Unit V

Security Technologies in E-commerce Security problems in E-commerce, Reliability of E-commerce system, Data encryption technology, Digital signature, Authentication technology, Firewall, protecting the network and services, Site Security

Reference :-

1. Leon Alexin, Mathews Leon : Internet For Everyone, Leon Techworld
2. Doing Business on the internet E-commerce : S.Jaiswal Galgotia publication
3. E-Business and E-commerce Management III Edition – Pearson Education .
4. E-Commerce An Indian perspective (Second Edition) – by P.T. Joseph, S.J. Prentice – Hall of India
5. Introduction to E-commerce-Zheng Qin

Practical List:-

- ☐ Steps to set and change computer name.
- ☐ Steps to set and change work group name.
- ☐ Steps to include web-site in your favorite.
- ☐ Steps to un-hide pop-up block.
- ☐ Steps to show default workgroup name.
- ☐ Steps to set default workgroup name.
- ☐ Steps to set default gateways.
- ☐ Steps to identify IP address.
- ☐ Steps to set URL as home page.
- ☐ Steps to set IP address and subnet mask.
- ☐ Steps to view network connection.
- ☐ Steps to change font size of web content.
- ☐ Steps to view the coding of web page.
- ☐ Steps to enable/disable firewall.
- ☐ Steps to turn on and turn off automatic updates.
- ☐ Steps to create e-mail account.
- ☐ Steps to send e-mail.
- ☐ Steps to add name in address book.



R.K.D.F. UNIVERSITY, BHOPAL

B.COM

Fifth Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-501/1	VALUE & SPIRITUALITY	10	4	40	14			50
2	FC-501/2	BASI C COMPUTER INFORMATION TECHNOLOGY-I	10	4	40	14			50
3	BCM-502	INCOME TAX LAW & PRACTICE	20	7	80	27			100
4	BCM-503	MANAGEMENT ACCOUNTING	20	7	80	27			100
5	BCM-504/2	RDBMS & VB	20	7	80	27	50	17	150
			80	29	320	109	50	17	450

Signature:

Dean of Department

Member

Member Name:-



R.K.D.F. UNIVERSITY, BHOPAL

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

THIRD YEAR

Semester – V

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

COURSE OUTCOME

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

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

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

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

Chapter 6: THE SUPREME- SOURCE OF VALUES

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

Chapter 7 : HEALING RELATIONSHIPS WITH THE SUPREME

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

Chapter 8 : RAJYOGA MEDITATION

- 8.1 Objectives
- 8.2 Introduction

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

Chapter 9 : SPIRITUAL LIFE STYLE

- 9.1 Objectives
- 9.2 Introduction
- 9.3 Early morning meditation

- 9.4 Regular spiritual study
- 9.5 Authentic life style
- 9.6 Satwic Diet
- 9.7 Selfless service
- 9.8 Review of Personal Progress
- 9.9 Summary
- 9.10 Glossary
- 9.11 Suggested reading

Chapter 10 : EXERCISES FOR PRACTICE

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



R.K.D.F. UNIVERSITY, BHOPAL

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

THIRD YEAR

Semester – V

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

COURSE OUTCOME

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

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

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

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

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

UNIT – I

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

कम्प्यूटर ऑर्गनाइजेशन का परिचय – I

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

UNIT – II

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

कम्प्यूटर ऑर्गनाइजेशन का परिचय – II

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

UNIT – III

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

इनपुट तथा आउटपुट डिवाइसेस

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

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

UNIT – IV

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

स्टोरेज डिवाइजेस

स्टोरेज फंडामेंटल्स प्रईमेरी विरूद्ध भिन्न स्टोरेज डिवाइजेस मेग्नेटिक टेप, कार्टेज टेप, डाटा ड्राईव्स, हार्ड डिस्क ड्राईव्स, फ्लोपी डिस्क, सी.डी. वी.सी.डी. सी.डी.-आर.सी.डी.- आर. डब्ल्यू, जीप ड्राईव, डी.वी.डी., डी.वी.डी., - आर. डब्ल्यू।

UNIT – V

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

Disk Operating System (DOS)

- Introduction, History and Versions of DOS.

DOS Basics

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

DOS Commands

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

ऑपरेटिंग सिस्टम का परिचय

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

डॉस बेसिक्स -

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

डॉस कमाण्डस-

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

Books Recommended-

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

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

PRACTICALS

DOS :

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

Windows 98:

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

Ms-Word:

- Creating file: save, save as HTML, Save as Text, template, RTF Format.
- Page setup utility: Margin settings, paper size setting, paper source, layout.

- Editing: Cut, paste special, undo, redo, find, replace, goto etc.
- View file: page layout, Normal Outline, master document, ruler header, footer, footnote, full screen.
- Insert: break, page number, symbol, date & time, auto text, caption file, object, hyperlink, picture etc.
- Format: font, paragraph, bullets & numbering, border & shading, change case, columns.
- Table : Draw label, insert table, cell handling, table auto format, sort formula.



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

THIRD YEAR

Semester – V

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

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

Unit II

Income from Salary, Income from house property.

वेतन से आय, मकान संपत्ति से आय ।

Unit III

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

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

Unit IV

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

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

Unit V

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

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

Suggested Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

THIRD YEAR

Semester – V

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

Tools and techniques of management accounting.

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

प्रबंधकीय लेखांकन की तकनीकें एवं विधियां ।

Unit II

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

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

Unit III

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

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

Unit IV

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

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

Unit V

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

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

Suggested Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

THIRD YEAR

Semester – V

Course	Subject	Subject Code
B.Com.	RDBMS & VB	BCM-504/2

COURSE OUTCOME

C 01: This course offers lecture, laboratory, and online interaction to provide a foundation in data management concepts and database systems

C 02: They will be able describe, define and apply the major components of the relational database model to database design;

C03: Learn and apply the Structured Query Language (SQL) for database definition and manipulation;;

C 04: Students will learn program design, the fundamentals of event driven objectoriented programming, arrays, validation of user input, and how to create menu driven programs and multiple form applications.

C 05: The student will demonstrate knowledge of program design by describing the difference between a console program and a Graphical User Interface (GUI)

Unit I

Basic concepts of Data File system, its advantages and disadvantages. Concepts of DBMS: Data, Information, Database, Components of DBMS, Architecture of a database system physical, conceptual and user level, Data Independence-Logical and Physical, DBMS terminology, Data Dictionary, Database Models: Network, Hierarchical and Relational Models, Features and Comparison of the three models, Concepts of Multitier Architecture in databases. RDBMS: Definition, Components, Terminology, Difference with DBMS, ER-Model, ER-Diagram, ER-concepts, types of relationships. Codd's 12 rules, Normalization: Introduction, concepts associated with normalization, key terminology: primary, candidate, foreign, alternate keys, Steps involved in normalization 1st, 2nd, 3rd, BCNF Relational Algebra: Formal Definition, Fundamental Operations select, project, union, set, difference, Cartesian product & rename

Unit II

Introduction to SQL: Components of SQL, DDL, DML, Query Language, DCL, TCL, SCL etc. Invoking sql*plus. The oracle data types two dimensional matrix creation. Insertion, updation, deletion operations, the many faces of select command, creating tables using query, inserting data using query, modifying the structure of tables, renaming tables, dropping tables, dropping columns, logical operators, range searching, pattern matching, use of Alias, Oracle Functions. Accessing data from multiple tables. Set operations: Union, Intersect, Minus. Data Constraints: I/O constraints, Business rule constraints. Grouping data from tables. Joins: Equi-join Self-join, Sub-Queries. Views, Sequences, Synonyms, use of savepoint, rollback & commit commands, creating user accounts, granting permissions, revoking permission.

Unit III

Introduction to Visual BASIC, VB Environment- User Interface screen, Forms, Project Explorer, Properties, Code Window, VB Menu options, Tool Bar, adding components to tool bar. VB Controls: Text Box, Label, Frames, Option Buttons, Check Box, Line, Command Button, Image, Picture Box, Data Types, Variable declarations, Constants, Scope of Variables, VB files, Naming Conventions, Default property for each VB control. Operators – logical, relational, mathematical operators. Statements- simple, using while & until in Do-Loop structure

Unit IV

Using MsgBox and Input Box statement and functions, Input Validation, Writing Events-adding & calling forms in a project, calling Event Procedures, Debugging VB Projects, using Common Dialog Box, Writing Procedures – subroutines & functions and its calling methods, using multiple forms, using standard code modules. Using An About Box and Splash Screen, using Sub Main for Startup, using List Boxes and Combo Boxes, creating and using Menus, using String Function, Control Arrays, Case Structure. Arrays – Single and Multi dimensional arrays, User Defined Data Types.

Unit V

Handling Data Files- Sequential file Organization, Trapping Program Errors, Sequential Data Files. Accessing Database files – Data Bound Control (DAO & ADO) objects, Navigating Database in Code, Updating database file, Preventing Errors. Advanced Data Handling – using Grids, Validation, setting a recordset, repositioning the records, finding & filtering recordset, using SQL in recordset. Various methods of using SQL as Record source and changing at runtime. Data Report Designer – creating Data Environment and linking to Data Report.

Reference:-

- Introduction to Database system-C.J.Date
- Introduction to Database Management system- by Bipin Desai
- Introduction to Database Mgt. System by ISRD group(TMh)
- SQL,PL/SQL The Programming Language of Oracle-by Ivan Bayross (BPB)
- Carnell - VB6 - From the Ground up - TMh
- Deitel - VB 2005 - How to program - Reason
- Stephons - VB 2008 Programmer's Reference - Wiley
- Zok - VB 8 - Cengage



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

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	FC-601/1	HINDI	10	4	40	14			50
2	FC-601/2	BASIC COMPUTER OF INFORMATION TECHNOLOGY-II	10	4	40	14			50
3	BCM-602	INDIRECT TAX	20	7	80	27			100
4	BCM-603	AUDITING	20	7	80	27			100
5	BCM-604/2	WEB DESIGN	20	7	80	27	50	17	150
			80	29	320	109	50	17	450

Signature:

Dean of Department

Member

Member Name:-



R.K.D.F. UNIVERSITY, BHOPAL

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

THIRD YEAR

Semester – VI

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

COURSE OUTCOME

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

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

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

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

इकाई –1

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

इकाई – 2

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

इकाई – 3

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

इकाई – 4

1. सिनेमा
2. रंगमंच
3. संगीत

4. चित्र, मूर्ति, स्थापत्य कला
5. शिल्प कला

इकाई – 5

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

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



R.K.D.F. UNIVERSITY, BHOPAL

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

THIRD YEAR

Semester – VI

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

COURSE OUTCOME

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

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

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

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

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

Unit-I

Word Processing : Word

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

Unit-II

Introduction to Excel

Excel & Worksheet:

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

Unit-III

Introduction to Power Point

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

Unit-IV

Power Point– II

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

Unit – V

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

Books Recommended-

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

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

Practical

Ms-Power Point:

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

List of suggested practical work:

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

THIRD YEAR

Semester – VI

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

COURSE OUTCOME

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

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

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

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

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

Unit- I

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

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

Unit II

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

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

Unit III

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

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

Unit IV

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

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

Unit V

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

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

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

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

Suggested Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

THIRD YEAR

Semester – VI

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

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

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

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

Unit II

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

Internal Control and Audit Procedure.

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

आंतरिक नियंत्रण एवं अंकेक्षण कार्य विधि ।

Unit III

Vouching, Verification of Assets and Liabilities.

प्रमाणन, सम्पत्तियों व दायित्वों का सत्यापन ।

Unit IV

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

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

Unit V

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

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

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

Suggested Books :-

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



R.K.D.F. UNIVERSITY, BHOPAL

BACHELOR OF COMMERCE

THIRD YEAR

Semester – VI

Course	Subject	Subject Code
B.Com.	Web Design	BCM-604/2

COURSE OUTCOME

C 01: The course aims at developing the understanding of the principles of creating an effective web page, including an in-depth consideration of information architecture.

C 02: After Completion of this course the students will develop skills in analyzing the usability of a web site.

C 03: Students will learn and use the language of the web: HTML

C 04: Learn techniques of responsive web design, including media queries.

C 05: Understand how to plan and conduct user research related to web usability.

Unit I

Introduction to Internet & World Wide Web , Internet Addressing , Browsers, URL, Web Server, Web Site, Homepage, Domain Names – Basic concepts. Introduction to HTML – HTML Overview, Structure of HTML documents, Types of Documents, HTML Elements and Attributes. Basic Formatting of HTML documents layout – Font, Lists, Paragraph, Break Rule, Horizontal Rule, Colors, Backgrounds, text elements, , etc.,

Unit II

Links in html – anchor element and its attributes, images and anchors, using META information. HTML Media Types – media like element <MARQUE>, Audio & Video support in Web Browsers, Table layout, elements and attributes, ROWSPAN,COLSPAN, Frame – using frames, loayout of frames,problems using frames.

Unit III

Layers – Concept of layers, Positioned and Inflow Layers. Style Sheets – Basic Concept of Style sheet, using style sheet, Cascading Style sheets(css), using style sheets - basics and properties , positioning with style sheets.

Unit IV

Basic Interactivity in html: Forms – Concept of Forms, <FORMS> element, attributes, Controls used for forms, examples of form design. Web Publishing – Concepts. Scripting – purpose of scripting, specifying scripts & designing events

Unit V

DHTML: Overview of DHTML and Document Object Model, html & scripting access, rollover buttons. XML: Basic XML structure, ways to use XML, rewriting html as xml. PHP (Hypertext Preprocessor): Introduction, syntax, variables, strings, operators, if-else, loop, form, mail, file upload. Introduction to ASP.NET

TEXT BOOKS:

- The Complete Reference to HTML – by Thomas A Powell, TMH, II Edition.
- Using HTML – by Lee Anne Phillips, PHI
- “Web Technology and Design” , Xavier, New Age International
- Ullman, “PHP for the Web: Visual QuickStart Guide”, Pearson Education
- PHP: a beginner's guide Vikram Vaswani McGraw Hill,



R.K.D.F. UNIVERSITY, BHOPAL

COURSE OUTCOMES

B.COM COMPUTERS