

**PANDIT RAVISHANKAR TRIPATHI GOVERNMENT COLLEGE BHAIYATHAN,  
DIST. SURAJPUR CG**

(Affiliated to Sant Gahira Guru Vishwavidyalaya Sarguja Abmikapur)

## **SYLLABUS**

**B.Com. PART TWO**

**SYLLABUS  
B.COM. PART-II**

**GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION**

Subject		Max.	Min.
<b>A. Foundation Course</b>	I. Hindi Language	75	26
	II. English Language	75	26
<b>B. Three Compulsory Groups</b>			
<b>Group-I</b>			
I.	Corporate Accounting	75	50
II.	Company Law	75	
<b>Group-II</b>			
I.	Cost Accounting	75	50
II.	Principles of Bus. Management	75	
<b>Group-III</b>			
I.	Business Statistics	75	50
II.	Fundamental of Entrepreneurship	75	



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Bandit Ravishankar Tripathi Govt. College  
Bhaivathan, Dist. Surajpur (C.G.)

# B.Com. II Year

## COMPULSORY

### Group - I PAPER - I (CORPORATE ACCOUNTING)

#### OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.  
(As per company act 2013)

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.	UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.	
UNIT-II Final Accounts: Excluding computation of managerial remuneration, and disposal of profit, liquidation of Company.	UNIT-II Final Accounts (as per company act 2013) Liquidation of Company.	Omission of managerial remuneration, and disposal of profit
UNIT-III Valuation of Goodwill and Shares.	UNIT-III Valuation of Goodwill and Shares.	
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	
UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. <u>Final Account of Banking Companies.</u>	UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only.	Omission Final Account of Banking Companies.

#### SUGGESTED READINGS :

1. Dr. S.M. Shukla, Sahitya Bhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. K. K. Mehta - Published - Agra.
4. Gupta, P. N. Swamy M; Company Accounts; Sultran Chand & Sons, New Delhi.



  
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Govt. College  
Surajpur (C.G.)

**Group - I - PAPER - II  
COMPANY LAW**

**OBJECTIVE**

This objective of this course is to provide basic knowledge of the provisions Companies Act, 2013, along with relevant case law.

Current Syllabus	Proposed Syllabus	Remark
<p><b>UNIT-I</b> Corporate personalities; Kinds of Companies, Nature &amp; Scope, promotion on and incorporation of companies.</p>	<p><b>UNIT-I</b> Corporate personalities; Kinds of Companies, Nature &amp; Scope, promotion on and incorporation of companies.</p>	
<p><b>UNIT-II</b> Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.</p>	<p><b>UNIT-II</b> Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.</p>	
<p><b>UNIT-III</b> Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.</p>	<p><b>UNIT-III</b> Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.</p>	
<p><b>UNIT-IV</b> Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.</p>	<p><b>UNIT-IV</b> Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.</p>	
<p><b>UNIT-V</b> majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.</p>	<p><b>UNIT-V</b> majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.</p>	

**SUGGESTED READINGS :**

1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
3. Dr. R.C. Agrawal, Shahitya Bhawan Agra.
4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi.



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 Surajpur, Dist. Surajpur (C.G.)

OBJECTIVE  
 This course exposes the students to the basic concepts and the tools used in cost accounting.

Group - II PAPER - I (COST ACCOUNT)

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	
UNIT-II Accounting For Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.	UNIT-II Accounting For Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.	
UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.	UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.	
UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.	UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.	
UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.	UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.	

SUGGESTED READINGS :

1. M.L. Agrawal : Sahitya Bhawan Agra.
2. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
3. *Principles of Cost Accounting* - Principles and Practice; Vikas, New Delhi.
4. Narang, K.L. : Cost Accounting; Kalyani New Delhi.



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Dr. Pravin Kumar Tripathi Govt College  
 Warananagar, Dist Solapur, Maharashtra (C.G)

OBJECTIVE

Group - II - PAPER - II  
PRINCIPLES OF BUSINESS MANAGEMENT

This Course familiarizes the students with the basics of principles of management.

Current Syllabus	Proposed Syllabus	Remark
<p><b>UNIT-I</b> Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.</p>	<p><b>UNIT-I</b> Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.</p>	
<p><b>UNIT-II</b> Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.</p>	<p><b>UNIT-II</b> Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.</p>	
<p><b>UNIT-III</b> Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.</p>	<p><b>UNIT-III</b> Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.</p>	
<p><b>UNIT-IV</b> Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management;</p>	<p><b>UNIT-IV</b> Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management;</p>	
<p>Communication - nature, process, networks, and barriers, Effective Communication.</p>	<p>Communication - nature, process, networks, and barriers, Effective Communication.</p>	
<p><b>UNIT-V</b> Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of Planned Resistance to change; Emerging horizons of management in a environment.</p>	<p><b>UNIT-V</b> Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of Planned Resistance to change; Emerging horizons of management in a environment.</p>	

SUGGESTED READINGS :

1. Dr. R.C. Agrawal, Agra.
2. Dr. S.C. Saxena, Agra.
3. Wehrhane, Mintz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.



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Phaiwathar, Dist. Surajpur (C.G.)

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Group - III - PAPER - I  
BUSINESS STATISTICS


**O BJECTIVE**  
It enable the students to gain understanding of statistical techniques as are applicable to business.

Current Syllabus	Proposed Syllabus	Remark
<p><b>UNIT-I</b> Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.</p>	<p><b>UNIT-I</b> Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.</p>	
<p><b>UNIT-II</b> Dispersion - and their measures; Partition values; Moments; Skewness and measures; Kurtosis and measures.</p>	<p><b>UNIT-II</b> Dispersion - and their measures; Partition values; Skewness and measures;</p>	Omission of movements & Kurtosis
<p><b>UNIT-III</b> Analysis of Bivariate Data : Linear regression two variables and correlation.</p>	<p><b>UNIT-III</b> Analysis of Bivariate Data : Linear regression two variables and correlation.</p>	
<p><b>UNIT-IV</b> Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.</p>	<p><b>UNIT-IV</b> Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.</p>	
<p><b>UNIT-V</b> Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of Probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.</p>	<p><b>UNIT-V</b> Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; demand; Industry Vs Company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of Probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.</p>	

**SUGGESTED READINGS :**

1. S.M. Shukla, Business Statistics, Anand Prakashan, Agara.
2. Statistical Analysis, Rajesh Shukla and J.B. Agrawal



  
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Group - III PAPER - II  
FUNDAMENTALS OF ENTREPRENEURSHIP

**OBJECTIVE**  
It Provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Current Syllabus	Proposed Syllabus	Remark
<p><b>UNIT-I</b> Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.</p>	<p><b>UNIT-I</b> Introduction : The entrepreneur; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.</p>	
<p><b>UNIT-II</b> Promotion of a Venture: Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.</p>	<p><b>UNIT-II</b> Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.</p>	
<p><b>UNIT-III</b> Entrepreneurial Behavior : Innovation and entrepreneurship; Entrepreneurial behavior and Psycho - Theories, Social responsibility.</p>	<p><b>UNIT-III</b> Entrepreneurial Behavior : Innovation and entrepreneurship; Entrepreneurial behavior and Psycho - Theories, Social responsibility.</p>	
<p><b>UNIT-IV</b> Entrepreneurial Development Programs (EDP), their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.</p>	<p><b>UNIT-IV</b> Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.</p>	
<p><b>UNIT-V</b> Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.</p>	<p><b>UNIT-V</b> Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.</p>	

**SUGGESTED READINGS :**

3. Srivastava S.B. : A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi
4. Tandon, Environment and Entrepreneur; Chugh Publications, Allahabad.
5. Prasad, Chand and Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi



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