

PROGRAMME GUIDE

BACHELOR OF COMMERCE (B.COM)

*Scheme of Examination (CBCS/ELECTIVE)

*Detailed Structure of Syllabus



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

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DEPARTMENT OF COMMERCE

INTRODUCTION

B.Com Programme is an UGC approved 3 years full time Graduate programme of 138 credits divided in 6 semesters. This B.Com program at Dr. C. V. Raman University aims to offers significant flexibility and diversity for students. This programme allows student to study one or more business areas of their interests, including financial and management accounting, commercial law, economics, finance, business information systems, management, marketing, international business and corporate sustainability.

Students will acquire the skills and knowledge to meet the challenges of a changing business environment, develop the ability to critically analyze emerging business issues, Achieving these academic and professional qualities will lead student to a wide range of business related professions and careers, or progress to more advanced studies.

VISION

The department aims to be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings.

MISSION

- To prepare new generation of chartered accountant, cost and work as an accountant and financial analyst for the business society and nation.
- To fulfill the growing demand of financial expert to the industries, business and financial institutions.
- To bring different business culture and thoughts together.
- To bring personal growth intellectual integrity, global sensitivity, local engagements and civic values.
- To articulate the students as a financial experts and inculcate business values and ethics.

PROGRAMME OBJECTIVE

The major objectives of the B.Com programme are :

- To provide conceptual knowledge and application skills in the domain of Commerce studies.
- To sharpen a students' analytical and decision making skills.
- To provide a good foundation to students who plan to pursue professional courses like CA, ICWA, CFA, ACS and MBA.
- To facilitate students with skills and abilities to become competent and competitive to be assured of good careers and job placements.
- To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business establishments effectively.
- To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

PROGRAMME SPECIFIC OBJECTIVES

- Students will be provided with advance concepts and practical knowledge in the field of commerce to contribute to nation building while upholding ethical practices.
- To provide entrepreneurial skill so that more job opportunities can be generated.
- Utilize qualitative and quantitative methods to investigate and solve critical business problems.
- To Integrate tools and concepts from multiple functional areas (i.e. Basics, Economics, Taxation, banking, computer application) to solve business problems.
- To Develop Various promotional activities to develop the commerce curriculum especially distance mode education. It has reached to all kind of young minds throughout the country.

PROGRAMME OUTCOME

On successfully completing the program the student will be able to:

- Student will be able to critically analyze issues in collection, recording and reporting of commercial activity; develop accounting information systems giving cost effective decision useful information.
- Locate, extract and critically appraise decision useful information related to economic activity from sources within an organization and from external sources.
- Relate the significance of commercial events and issues to the business and investing community using effectively structured financial communication and appropriate language.
- Take responsibility for self-directed learning and the development of a career long attitude of continuing professional development.
- Respond to the global outlook on opportunities and challenges in Accounting and Financial Services.
- Apply an ethical approach to analyzing and reporting commercial activities, advising clients, demonstrate leadership and the ability to delegate tasks to ensure timely outcomes. Work independently to achieve agreed outcomes.

BACHELOR OF COMMERCE

Duration: 36 Months (3 Years)

Eligibility: 12th Pass with
Commerce/Science

COURSE STRUCTURE OF B.COM SEMESTER Ist

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
3HBEL201	Ability Enhancement	English Language and Indian Culture	50	25	08	10	04	15	06	2	-	-	2
3MBFE101	Ability Enhancement	Fundamental of Entrepreneurship	50	25	08	10	04	15	06	2	-	-	2
3CBCO101	Core Course 1	Business Organization & Management	150	75	25	30	12	45	18	4	2	-	6
3CBCO102	Core Course 2	Financial Accounting	150	75	25	30	12	45	18	4	2	-	6
	Core Course 3*	(Select From Below Given Specialized Subject)*	150	75	25	30	12	45	18	4	2	-	6
Grand Total			550	-	-	-	-	-	-	16	6	-	22

Minimum Passing Marks are equivalent to Grade D

Major- Term End Theory Exam Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Note: Students who are opting Computer Application as Specialisation in Core Course 3 will be having Theory & Practical Examination at End Semester Examination of (Theory 100 Marks and Practical 50 Marks) Sample below:

Theory				Major		Minor		Sessional					
3CBCA	Theory	Computer Application Papers Only	100	50	17	20	08	30	12	4	-	-	4
Practical Group				Term End Practical Exam				Sessional					
3CBCA	Practical	Computer Application Papers Only	50	25	08	25	08	-	-	-	-	2	2

* Core Course 3 Specilisation: Opted specilisation by student in 1stSemester will remain same in IInd, IIIrd, IVth, Vth and VIth Semester. (See the specialisation subject as mentioned below)*

Core Course 3*		
Specialisation	Course Code	Subject
B.Com (Basic)	3CBCO103	Micro Economics
Banking	3CBCB103	Indian Banking System
Taxation	3CBCT103	Tax Procedure and Management
Economics	3CBCE103	Principles of Economics
Computer Application	3CBCA103	Fundamental of Computer

BACHELOR OF COMMERCE

Duration: 36 Months (3 Years)

COURSE STRUCTURE OF B.COM SEMESTER IInd

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
3HBHL101	Ability Enhancement	हिन्दीभाषाऔरसंरचना	50	25	08	10	04	15	06	2	-	-	2
3CBCA201	Ability Enhancement	Basic Computer Information Technology - I	50	25	08	10	04	15	06	1	-	1	2
3CBCO201	Core Course 1	Quantitative Techniques	150	75	25	30	12	45	18	4	2	-	6
3CBCO202	Core Course 2	Business Laws	150	75	25	30	12	45	18	4	2	-	6
	Core Course 3*	(Select From Below Given SpecialisedSubject)*	150	75	25	30	12	45	18	4	2	-	6
Skill Courses													
**	Skill Enhancement	Skill Enhancement Elective Course-I	50	-	-	-	-	50	20	1	-	1	2
Grand Total			600	-	-	-	-	-	-	16	6	2	24

**Eligibility: 12th Pass with
Commerce/Science**

Minimum Passing Marks are equivalent to Grade D

Lectures T- Tutorials P- Practical

Major- Term End Theory / Practical Exam Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Skill Elective I – Any other course being offered in this semester as per the list given at the end of course structure.

Note: Students who are opting Computer Application as Specialisation in Core Course 3 will be having Theory & Practical Examination at End Semester Examination of (Theory 100 Marks and Practical 50 Marks) see 1stSem:

* Core Course 3 Specilisation: Opted specilisation by student in 1stSemester will remain same in IInd, IIIrd, IVth, Vth and VIth Semester. (See the specialisation subject as mentioned below)*

** Skill Enhancement Elective – I: Paper consists of theory classes during semester and practical at end semester conducted under supervision of department.

Core Course 3*		
Specialisation	Course Code	Subject
B.Com (Basic)	3CBCO203	Macro Economics
Banking	3CBCB203	Corporate governance and ethics in banks
Taxation	3CBCT203	Income Tax Law & Practice
Economics	3CBCE203	Indian Economics System
Computer Application	3CBCA203	Windows & MS Office

BACHELOR OF COMMERCE

Duration: 36 Months (3 Years)

COURSE STRUCTURE OF B.COM SEMESTER IIIrd

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
3HBEL402	Ability Enhancement	English Language and Scientific Temper	50	25	08	10	04	15	06	2	-	-	2
3SBES501	Ability Enhancement	Environmental Studies	50	25	08	10	04	15	06	2	-	-	2
3CBCO301	Core Course 1	Cost and Management Accounting	150	75	25	30	12	45	18	4	2	-	6
3CBCO302	Core Course 2	Indian Company Act	150	75	25	30	12	45	18	4	2	-	6
	Core Course 3*	(Select From Below Given Specialised Subject)*	150	75	25	30	12	45	18	4	2	-	6
	Skill Enhancement	Skill Enhancement Elective Course-II	50	-	-	-	-	50	20	1	-	1	2
	Grand Total		600	-	-	-	-	-	-	17	6	1	24

Eligibility: 12th Pass with
Commerce/Science

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Major- Term End Theory / Practical Exam Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Skill Elective II– Any other course being offered in this semester as per the list given at the end of course structure.

Note: Students who are opting Computer Application as Specialisation in Core Course 3 will be having Theory & Practical Examination at End Semester Examination of (Theory 100 Marks and Practical 50 Marks)

* Core Course 3 Specilisation: Opted specilisation by student in 1stSemester will remain same in IInd, IIIrd, IVth, Vth and VIth Semester. (See the specialisation subject as mentioned below)*

** Skill Enhancement Elective – II: Paper consist of theory classes during semester and practicals at end semester conducted under supervision of department.

Core Course 3*		
Specialisation	Course Code	Subject
B.Com (Basic)	3CBCO303	Principle of Insurance
Banking	3CBCB303	Banking and Insurance
Taxation	3CBCT303	Personal Tax Planning
Economics	3CBCE303	Monetary Economics
Computer Application	3CBCA303	Programming in C

BACHELOR OF COMMERCE

Duration: 36 Months (3 Years)

COURSE STRUCTURE OF B.COM SEMESTER IVth

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
3HBHL302	Ability Enhancement	हिन्दीभाषासंवेदना एवंसंचारसाधन	50	25	08	10	04	15	06	2	-	-	2
3HBEL501	Ability Enhancement	Introduction to Soft Skill & Team Building	50	25	08	10	04	15	06	2	-	-	2
3CBCO401	Core Course 1	Financial Market and Banking Institutions	150	75	25	30	12	45	18	4	2	-	6
3CBCO402	Core Course 2	Financial Management	150	75	25	30	12	45	18	4	2	-	6
	Core Course 3*	(Select From Below Given SpecialisedSubject)*	150	75	25	30	12	45	18	4	2	-	6
	Grand Total		550	-	-	-	-	-	-	16	8	-	22

**Eligibility: 12th Pass with
Commerce/Science**

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Major- Term End Theory Exam Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Note: Students who are opting Computer Application as Specialisation in Core Course 3 will be having Theory & Practical Examination at End Semester Examination of (Theory 100 Marks and Practical 50 Marks)

* Core Course 3 Specialisation: Opted specialisation by student in 1stSemester will remain same in IInd, IIIrd, IVth, Vth and VIth Semester. (See the specialisation subject as mentioned below)*

Core Course 3*		
Specialisation	Course Code	Subject
B.Com (Basic)	3CBCO403	Principles of Marketing
Banking	3CBCB403	Banking Theory Regulatory Mechanism
Taxation	3CBCT403	Goods & Services Tax
Economics	3CBCE403	Economics Planning
Computer Application	3CBCA403	Visual Basic. Net

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Duration: 36 Months (3 Years)

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

COURSE STRUCTURE OF B.COM SEMESTER Vth

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allocated Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
3CBCA502	Ability Enhancement	Basic Computer Information Technology - II	50	25	08	10	04	15	06	1	-	1	2
3HBHP401	Ability Enhancement	Human Values & Ethics	50	25	08	10	04	15	06	2	-	-	2
3CBCO501	Core Course 1	Business Economics	150	75	25	30	12	45	18	4	2	-	6
3CBCO502	Core Course 2	Indian Tax System	150	75	25	30	12	45	18	4	2	-	6
	Core Course 3*	(Select From Below Given SpecialisedSubject)*	150	75	25	30	12	45	18	4	2	-	6
Practical Group				Term End Practical Exam				Sessional					
Skill Courses													
	Skill Enhancement	Skill Enhancement Elective Course-III	50	-	-	-	-	50	20	1	-	1	2
Grand Total			600							16	6	2	24

Major- Term End Theory / Practical Exam Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Skill Elective III – Any other course being offered in this semester as per the list given at the end of course structure.

Note: Students who are opting Computer Application as Specialisation in Core Course 3 will be having Theory & Practical Examination at End Semester Examination of (Theory 100 Marks and Practical 50 Marks)

* Core Course 3 Specilisation: Opted specilisation by student in 1stSemester will remain same in IInd, IIIrd, IVth, Vth and VIth Semester. (See the specialisation subject as mentioned below)*

** Skill Enhancement Elective – III: Paper consist of theory classes during semester and practicals at end semester conducted under supervision of department.

Core Course 3*

Specialisation	Course Code	Subject
B.Com (Basic)	3CBCO503	Banking Law & Practice in India
Banking	3CBCB503	Technology in Banking
Taxation	3CBCT503	Corporate Tax Planning
Economics	3CBCE503	International Economics
Computer Application	3CBCA503	E-Commerce

BACHELOR OF COMMERCE

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COURSE STRUCTURE OF B.COM SEMESTER Vth

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
3CBCO601	Core Course 1	Business Auditing	150	75	25	30	12	45	18	4	2	-	6
3CBCO602	Core Course 2	Corporate Accounting	150	75	25	30	12	45	18	4	2	-	6
	Core Course 3*	(Select From Below Given Specialised Subject)*	150	75	25	30	12	45	18	4	2	-	6
Practical Group				Term End Practical Exam				Sessional					
	Project/Dessertation	Project & Viva Voce	100	50		17		-		-			50
	Grand Total		550							12	6	4	22

Eligibility: 12th Pass with
Commerce/Science

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Major- Term End Theory / Practical Exam Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Compulsory Project/Dessertation with choice in any Disciplinary specific elective. Compulsory Project report along with one paper presentation certificate to be attached in report in related discipline.

Note: Students who are opting Computer Application as Specialisation in Core Course 3 will be having Theory & Practical Examination at End Semester Examination of (Theory 100 Marks and Practical 50 Marks)

* Core Course 3 Specialisation: Opted specialisation by student in 1st Semester will remain same in IInd, IIIrd, IVth, Vth and VIth Semester. (See the specialisation subject as mentioned below)*

Core Course 3*		
Specialisation	Course Code	Subject
B.Com (Basic)	3CBCO603	Money & Financial System
Banking	3CBCB603	Credit & Risk Management in Banking
Taxation	3CBCT603	E-Filing of Returns
Economics	3CBCE603	Quantitative Techniques
Computer Application	3CBCA603	Computer Application in Business

SKILL ENHANCEMENT ELECTIVE COURSES

Non-Technical			
Elective No.	Department/ Faculty Name		
	Faculty of Information Technology		
I	SCIT 201	Data Entry Operation	2(1+0+1)
II	SCIT 301	Multimedia	2(1+0+1)
III	SCIT 501	Web Designing with HTML	2(1+0+1)
IV	SCMIT 201	Web Development	2(1+0+1)
V	SCMIT 301	LINUX	2(1+0+1)
	Faculty of Management		
I	SMGT 201	Briefing and Presentation Skills	2(1+0+1)
II	SMGT 301	Resolving Conflicts and Negotiation Skills	2(1+0+1)
III	SMGT 802	Entrepreneurship Development	2(1+0+1)
	Faculty of Commerce		
I	SCOM 201	Tally ERP 9	2(1+0+1)
II	SCOM 302	Multimedia	2(1+0+1)
III	SCOM 803	Data Analyst	2(1+0+1)
	Faculty of Humanities		
I	SHBA 301	Pursuing Happiness	2(1+0+1)
II	SHBA302	Communication Skill and Personality Development	2(1+0+1)
III	SHMA301	Tourism in M.P	2(1+0+1)
	Faculty of Science		
I	SSBI 301	Mushroom Cultivation	2(1+0+1)
II	SSPH 301	House Hold Wiring	2(1+0+1)
III	SSPH 301	Basic Instrumentation	2(1+0+1)
IV	SSPH 301	DTP Operator	2(1+0+1)
V	SSCH 301	Graphic Designing	2(1+0+1)
	Faculty of Education		
I	SCBE 403	Understanding of ICTC (Information Communication Technology)	2(1+0+1)
II	SCPE 201	Yoga Education	2(1+0+1)



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SEMESTER- 1st
Course: B.COM
SUBJECT: ENGLISH LANGUAGE AND INDIAN CULTURE

Subject Code: 3HBEL201
Theory Max. Marks: 25
Theory Min. Marks: 08

COURSE OBJECTIVE:

- To Study the basic concept and Language Skills of English Language.
- Comprehensive study of different kinds of vocabulary in English Language.
- To Study the different era in every story and moods in poems.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	1. Amalkanti: Nirendranath Chakrabarti 2. Sita: Toru Dutt 3. Tryst with Destiny: Jawaharlala 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	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Comprehension	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Composition and Paragraph Writing (Based on expansion of an idea).	Usage of ICT like PPT, Video Lectures, Black board.
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 Skill.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Basic Language Skills : Grammar and usage – The Tense Forms, Propositions, Determiners and Countable/Uncountable Nouns, Verb, Articles, Adverbs.	Usage of ICT like PPT, Video Lectures, Black board.

COURSE OUTCOMES:

1. Students will be able to understand the basic concept and Language Skills of English Language.
2. Students will be able to understand the different use of vocabulary in their sentences.
3. Students will be able to understand the varieties of stories on different issues and on different format.

TEXT BOOKS:

- English Language and Indian culture Dr. Neeraj Agnihatri, Dr. Sameera Nayeer Publisher Madhay Pradesh Hindi Granth Academy, Bhopal.
- English Grammar and Composition Wren & Martin S.CHAND & COMPANY LTD. New Delhi

REFERENCE BOOKS:

- Junior English Grammar Lucent Sharma R.K. Publication Patna.
- A Senior English Grammar and composition Aggarwala N.K. Goyal Prakashan New Delhi.
- A comprehensive Approach to English Grammar Shrivastava Avinash Pratap Indra Publishing House BPL
- Essentials of English Grammar Raymond Murphy Cambridge University press
- Learner's English Grammar and Composition N.D.V.Prasada Rao S.Chand & Company Ltd. New Delhi.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Language Teacher	Command on language, Speaking skill	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	spoken power, presentation composer, quiz start writing



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SEMESTER- 1st
Course: B.COM
SUBJECT: FUNDAMENTALS OF ENTREPRENEURSHIP

Subject Code: 3MBFE101
Theory Max. Marks: 25
Theory Min. Marks: 08

Course objective: Understanding basic concepts of entrepreneurship and key steps in the elaboration of business ideas Developing personal creativity and entrepreneurial initiative.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Entrepreneurship-Definition, Characteristics and importance, Types and functions of an entrepreneur, merits of a good entrepreneur motivational factors of entrepreneurship.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Motivation to achieve targets and establishment of ideas. Setting targets and facing challenges. Resolving problems and creativity. Sequenced planning and guidi capacity, Development of self confidence. Communication skills, Capacity to influence, leadership.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Project Report- Evaluation of selected process. Detailed project report - Preparation of main part of project report pointing out necessary and viability.Selecting the form of Organization: Meaning and characteristics of sole Proprietorship, Partnership andcooperative committees, elements affecting selection of a form of an organizationEconomic management -Role of banks and financial institutions banking, financial plans, working capital-evaluation and management, Cost and Price determination, Calculation of Profits, keeping of accounts.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Production management - Methods of purchase. Management of movable assets/goods.Quality management. Employee management. Packing. Marketing management Sales and the art of selling. Understanding the market and market policy. Consumer management. Time management.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Role of regulatory institutions - district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation.Role of development organizations, khadi & village Commission/ Board, State Finance Corporation, scheduled banks, MP Women's Economics Development Corporation. Self-employment-oriented schemes, Prime Minister's Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self-Employment scheme, Pt. Deendayal Self- employment scheme. Various grant schemes - Cost-of-Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc.Special incentives for women entrepreneurs, prospects 8s possibilities. Schemes of Tribal Finance Development Corporation, schemes of Antyavasai Corporation, schemes of Backward Class and Minorities Finance Development Corporation.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes:Understanding basic concepts in the area of entrepreneurship, understanding the stages of the entrepreneurial process, adopting of the key steps in the elaboration of business ideas, Developing personal creativity and entrepreneurial initiative.

TEXT BOOKS:

1. Fundamental of Entrepreneurship : Sangram Kesari Mohanty (PHI Publications)
2. Entrepreneurship Dvelopment : D. Acharya (Himalya Publication House)

REFERENCE BOOKS:

1. UdhyaMITaVikas : U.C Gupta (Kailash Prakashan)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Business Consultant and Advisor Venture Capitalist	Team Working ,Decision Making Skills Persuading, influencing and negotiable skills Leadership skills, Able to improve decision making and problem solving skills	No Poverty, Zero Hunger, Quality Education, Decent Work and Economic Growth, Industry Innovation and Infrastructure.	Small Business owner



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SEMESTER- 1st
Course: B.COM
SUBJECT: BUSINESS ORGANIZATION & MANAGEMENT

Subject Code: 3CBCO101
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of management in an organization.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Management- Introduction: - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Planning: - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making. Organizing: - Meaning, Importance, Principles and Significance, Steps Structure, Staffing: - Nature & Scope of Staffing, Manpower Planning, Recruitment, Sources of Recruitment, Selection & Training.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Direction - Nature and Purpose, Importance of Direction, Techniques of Direction .Motivation: Concept, Theories - Maslow, Herzberg, McGregor. , Co- ordination: meaning, Characteristics. Leadership – Meaning; Nature; Approaches; Style; Different Methods of leadership; Qualities of Leader, Leadership Theories, Leadership Grid. Controlling- Meaning and Importance of Control Process, Characteristics of Good control System, Control techniques.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Business Organization :- Introduction and objectives of Business Organization ,Classification of Business Activities, Evolution of Business Organization . Modern Business, Business & Profession. Social Responsibilities of Business. Business - Size and Location, Plant Layout & size of business unit. Forms of Business Organization, sole proprietorship, partnership. Joint Hindu family, Joint stock Company, Distinction between company and partnership, co-operative organization.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Types of Organization- Line and Staff, Modern types of organizations : Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages. Business Combination Meaning Causes, Objectives, Types and Forms of Mergers, Takeover and Acquisitions. Introduction of Business Communication:- Introduction, Essentials of Communication, Objectives – Barriers of Communication, Forms of Communication, ,Communication process, principles and effective communication, SWOT Analysis.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Means of Communication – Verbal Communication, Group Discussions; Mock Interview; Seminars; Effective Listening exercises; Individual and group presentation. Non-Verbal Communication: - Importance & Type-Cluster & Congruency, Kinetics Vocal cues, Modern Forms of Communication: - Telex, Fax, Telegram & Teleconferences. Written Communication: - Guides to effective writing, Correspondence including Letters & Job Applications, Memorandum,Office Orders, Reports-Types and preparation.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes:

After learning this subject student will get familiarize with the fundamentals of management concepts so as to use this concept for effective management process within the organization

TEXT BOOKS:

- अग्रवालप्रवीणकुमार एवंमिश्रा, . अवनीषकुमारव्यवसायिकप्रबंध के सिद्धांत, साहित्य भवनप्रकाशन
- Govindrajan, M., Natarajan, S. (2007). Principles of Management. Prentice Hall of India Pvt. Ltd. 4th Ed

REFERENCE BOOKS:

- Ken Robbins, S.P., Judge, T.A., and Sanghi, S. (2017),OrganizationalBehaviour.Pearson Hill, CharlesW.L. and McShane, Steven. (2016), Principles of Management. McGraw Hill Publications
- Business Organisation and Communication, O.P. Gupta, SBPD Publication.(2019), Agra
- Principles of Management . O.P. Gupta, SBPD Publication Agra (2019)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Public relationship officer Assistant Manager Sales representative.	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Service consultancy



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 1st
Course: B.COM
SUBJECT: FINANCIAL ACCOUNTING

Subject Code: 3CBCO102
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The objectives of the subject is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Basic Accounting Concepts: Meaning and Scope of Accounting: Need, development, and definition; objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India. Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard : Provisions and Reserves. Accounts of Non-Trading Institutions.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Special Accounting Areas: Branch Accounts : Dependent branch : Debtors system, stock and debtor system; Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Partnership Accounts: Essential characteristics of partnership; Partnership deed: Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm- Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of Partnership firm- Modes of Dissolution of a firm; Accounting entries; Insolvency of partners distribution	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes:

After learning this subject student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective utilization and maintenance of funds for the betterment of society.

TEXT BOOKS:

- Shukla, S.M. Financial Accounting. Sahitya Bhawan Publication.
- Karim Khanuja, Financial Accounting, SBPD

REFERENCE BOOKS:

- Ramchandran, N. and Kakani, Ram Kumar (2016), Financial Accounting for Management. McGraw Hill Publication. 4th Ed.
- Tulsian P.C. Financial Accounting, Pearson Education
- S.N. Maheshwari & S.K. Maheshwari, Financial Accounting, Vikas Publication House, New Delhi

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Accountant, Cost accountant, Financial advisor, Auditor	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	Accounts consultancy, GST & accounts work



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 1st
Course: B.COM
SUBJECT: MICRO ECONOMICS

Subject Code: 3CBCO103
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: Objective of the course is to acquaint the students with the concepts of micro economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Micro Economics- Definition, meaning, inductive and deductive method.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Economics Laws, Basic problems of Indian economy.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Elasticity of Demand- concept, definition, importance, types and measurement of elasticity of demand.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Factors of Production- Land, Labour, Capital, organization and Enterprises, Division and efficiency of labour.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Laws of variable proportions Economic External Economics and diseconomics. Theories of population.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes:

The students would be able to apply tools of Economic aspects and firm theory to business situations.

TEXT BOOKS:

1. Micro Economics , Mangal ramesh and tanna
2. Micro Economics, V.C. Sinha ,SBPD Publication.
3. व्यक्तिअर्थशास्त्र– डॉजिनेन्द्रकुमारजैन, म.प्र. ग्रंथअकादमी भोपाल।

REFERENCE BOOKS:

1. Micro Economics- D.N.Dwivedi, Vikas Publication house, New Delhi.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalist Marketing executive	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Financial services provider



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 1st
Course: B.COM
SUBJECT: INDIAN BANKING SYSTEM

Subject Code: 3CBCB103
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The aim of this subject is to develop a basic understanding about the fundamental concepts and functions of Banking industry.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Development Banking; Financial Institutions- IDBI, NABARD, SIDBI, IFCI	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Role of Central Bank, Policy Framework for RBI, RBI and Monetary Policy, Regulation and Supervision of Banking system, Review of the Banking system, Review of RBI balance sheet, Current Developments and Reports of RBI, Maintenance of CRR, SLR, Interest Rate Policy.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Commercial Banking: Banker Customer Relationship, Management of Deposit Business & Credit Business, Fee Based services, Liquidity Vs. Profitability	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Credit Assessment, Principles of Bank Lending: Types & Methods of Charging, Secured & Unsecured Advances,	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Overview and regulation of Co-Operative banking, Regional Banks, Rural Banks and Co-Operative banking societies,	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes:

After studying this subject students will get basic understanding about the fundamental concepts and functions of banking industry.

TEXT BOOKS:

- Singh Ruchika, Gehlot Jasbir, 2016 Indian Banking System, Galgotia Publishing Company.

REFERENCE BOOKS:

- Indian Institution of banking & Finance (2013),
- Principles & Practices of Banking, Macmillan Publishing, 3rd Edition, 2013
- Banking Law & Practice CA Modi & Gupta SBPD Publication

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Financial Analyst, Personal financial Advisors, Financial Associate, Investment Advisors, Clerks in Banks	Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Financial consultancy



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 1st
Course: B.COM
SUBJECT: TAX PROCEDURE AND MANAGEMENT

Subject Code: 3CBCT103
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Development Banking; Financial Institutions- IDBI, NABARD, SIDBI, IFCI	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Role of Central Bank, Policy Framework for RBI, RBI and Monetary Policy, Regulation and Supervision of Banking system, Review of the Banking system, Review of RBI balance sheet, Current Developments and Reports of RBI, Maintenance of CRR, SLR, Interest Rate Policy.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Commercial Banking: Banker Customer Relationship, Management of Deposit Business & Credit Business, Fee Based services, Liquidity Vs. Profitability	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Credit Assessment, Principles of Bank Lending: Types & Methods of Charging, Secured & Unsecured Advances	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Overview and regulation of Co-Operative banking, Regional Banks, Rural Banks and Co-Operative banking societies	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes:

On successful completion of this subject, students will be able to: Employ a broad understanding of tax law, Conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information

TEXT BOOK

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.
- Goods and Services Tax (G.S.T.) Dr. H.C.Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra

REFERENCE BOOKS

- Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax Consultant, Financial Advisor	Analytical and logical skill, Problem solving Skill, Managerial skill, Commercial Acumen skill, Able to handle legal queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Tax Consultant, Financial Advisor



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 1st
Course: B.COM
SUBJECT: PRINCIPLES OF ECONOMICS

Subject Code: 3CBCE103
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The objective of this subject is to develop a basic understanding about the fundamental concepts of Economics and techniques of Economics in an organization.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Definition, Evolution, Scope & Nature of economics, Methods of Economic Analysis - Inductive & Deductive – Logic, Merits & Demerits. Basic Concept – Law of Demand and Supply.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Utility – Cardinal and Ordinal Approaches, Elasticity of Demand – Price, Income & Cross Elasticity, Indifference Curve Analysis – Meaning, Characteristics, Consumer Equilibrium, Consumer Surplus.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Production – Laws of Production, Law of Variable Proportion, Return to Scale, Economies of Scale, Isoquants – Meaning and Characteristics, Concepts of Cost and Revenue – Total, Marginal & Average.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Market – Concept and Classification. Perfect Competition – Characteristics, Price and Output Determination for Firm and Industries. Monopoly – Characteristics, Price and Output Determination. Monopolistic Competition - Characteristics, Price and Output Determination.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Factor Pricing - Theory of Marginal Productivity of Distribution, Classical and Modern Theories of Wages, Rent, Interest and Profit. Keynesian, Theory of Interest.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOKS:

- Sharma, S.K. ,Business Economics, Sahitya Bhawan Publications.
- Mithani, D.M, (2013), Business Economics, Himalaya Publishing House, 2013

REFERENCE BOOKS

- Pant J.C. and Agrawal (2010). Economics, Sahitya Bhawan Publications, Agra.
- Business Theories, K.K..Dewett
- Money Banking , International Trade, D.M.Mithari

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalist Marketing executive	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Financial services provider



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 1st

Course: B.COM

SUBJECT: FUNDAMENTAL OF COMPUTER

Subject Code: 3CBCA103

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To Review the Basic Concept and Functional Knowledge in the field of Computer Application and to Expose the Students to Computer Application in the Field of Business.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Introduction to Computer- Basic Organization of Computer system: Block diagram & Functions (central Processing Unit, input/ output Unit, storage unit), Type of Computer, capabilities & Limitations type of computing Devices: Desktop, Laptop & Notebook Smart- Phone, Table PC, Server, Workstation & their Characteristics. Input Devices: Keyboard, Mouse, Trackball, Joystick, Digitizer or Graphic Table, Scanners, Digital Camera, Web Camera, MICR, OCR, OMR, Bar- Code Reader, Voice Recognition Device, Light Pen & Touch Screen. Output Devices: Display Devices (CRT, TFT, LCD, Led Multimedia Projectors), Printers.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Memory-Primary Memory & their Type: Ram, Rom, Prom, EPROM, EEPROM, Cache Memory. Peripheral Devices, Secondary Memory. Storage Devices: Magnetic Tape, cartridge, D ata Drives, Hard Disk Drives (Internal & External) Floppy Disk, Cd, Zip Drive, DVD, DVD-RW, USB, flash Drive, Blue Ray Disc & memory Cards.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Basic: File & Directory Structure and naming rules, Booting Process Dos System Files. Internal & External Dos Commands. Windows Basics (Only elementary ides) Windows 7 & 8 Desktop, Control, Panel, Saving, renaming, moving, coping and searching files & folders, restoring from recycle Bin, creating shortcut, Establishing Network connections.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Internet-world wide web Dial up connectivity, leased line Vast, Broad Band, WIFI URI, DN, web Browser (internet Explorer, Firefox, Google Chrome, Opera, UC Browser etc.) search Engine (Google, Bin, Ask etc.) website; static & Dynamic, Difference Between Website & Portal	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Security- Introduction to Virus and Antivirus, Types of viruses & antivirus Computer security issues & its protection through firewall & antivirus Making secured online transactions. E-mail: Account opening, sending & Receiving, Contacts & Folders. E- mail, internet & social Networking Ethics.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Understanding Basic Concepts in the area of Computer. Student will be able to understand use of Computer and working of Computer System

TEXT BOOKS:

- PC Software for windows by R.K. Taxali
- Fundamental pf computers by P.K.Sinha
- Computer Today by sureshK.Basandra

REFERENCE BOOKS:

- Computer Fundamental and Architecture by B. Ram

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer Operator Workbook Developer	Efficiency in Computer skills, Able to develop employability skills, Commercial awareness, Problem solving skills	No Poverty, Zero Hunger, Quality Education and Decent Work and Economic Growth goals achieved	Share point Specialist consultancy Research analyst office



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd
Course: B.COM
SUBJECT: हिन्दी भाषा और संरचना

Subject Code: 3HBHL101
Theory Max. Marks: 25
Theory Min. Marks: 08

पाठ्यक्रम के उद्देश्य:

- विद्यार्थियोंमें राष्ट्र प्रेम की भावना का विकास करना।
- हिन्दी के समृद्ध साहित्य को नयी पीढ़ी तक पहुँचाना।
- पत्र-लेखन, सारलेखन, भावपल्लवन एवं साक्षात्कार के कौशल का विकास करना।
- डायरी, संस्मरण, लेखन, पारिभाषिक, शब्दावली, तत्सम, तद्भव, देशज, विदेशी शब्दों इत्यादि के ज्ञान का परिमार्जन करना।

Unit	Unit wise course contents	Methodology Adopted
Unit – I	भारत वंदना (काव्य) स अंत त्रिपाठी ननराला जाग तुझको दर जाना सुश्री महादवी वमाय स्वतंत्रिता पुकारती (काव्य) जयशंकर प्रसाद हम अननके तन (काव्य) बालकृ टण शमाय नवीन भाषा की महत्ता और उसके व्यववध रूप भाषा-कौशल	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	करुणा (ननबंध) आचार्य रामचन्द्र शुक्ल समन्दवय की प्रक्रिया (ननबंध) रामधारी ससह 'ददनकर' त्रबच्छी बुआ (कहानी) डॉ. लक्ष्मण ववटि 'बिरोही' अनुवाद पररभाषा प्रकार, महत्व, ववशेषताएं दहन्दी की शब्द-संपदा पररभावषक शब्दावली	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	ववलायत पहुंच ही गया (आत्मकथांश) महात्मा गांधी अफसर (व्यंग्य) शरद tks`kh तीथयािा (कहानी) डॉ. समथथलेष कु मार समश्र मकड़ी का जाला (व्यंग्य) डॉ. रामप्रकाश सक्सेना वाक्य- lajpuk :तत्सम, तद्भव देशज ववदेशी	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	अप्प दीपो भव (oDr`Roकला) स्वामी श्रद्धानंद भारत का सामाजिक व्यष्कतत्व (प्रस्तावना) जवाहरलाल नेहरू पि मैस के महाराजा को (पि-लेखने) स्वामी वववेकानंद बनी रहेंगी क्रकताबैं (आलेख) डॉ. सुनीता रानी घोष पि-लेखन:महत्व और उसके व्यववध रूपसइक पर दौड़ते ईहा मगननबंध) डॉ. श्यामसुन्दर दब	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	योग की शष्कत (डायरी) डॉ. हररवशराय बचचन कोश के अखाड़े में कोई पहलवान नहीं उतरता(साक्षात्कार) - भाषाववद् डॉ. हरिदेव बाहरी से प्रो. त्रिभुवननाथ शुवल नीयो सैननक से भैंि (यािा-संस्मरण) डॉ. देवेन्द्र सत्याथी यदद बा न होती तो शायद गांधी को यह ऊँ चाई न समलती (साक्षात्कार) कथाकार- थगररराज क्रकशोर से सत्येन्द्र शमाय सार.लेखनए भाव-पल्लवन साक्षात्कार और कौशल	Usage of ICT like PPT, Video Lectures, Black board.

अपेक्षितपरिणाम

- विद्यार्थीभारतभूमि से प्रेम व स्नेह के भावोंको बढ़ा सकेंगे।
- विद्यार्थियों की हिन्दी की शब्दसंपदामें वृद्धि होगी।
- पत्र-लेखन, सारलेखन, भावपल्लवनसाक्षात्कार के कौशल का विकासहोगा।
- डायरी एवं संस्मरणलेखनविद्या का परिमार्जनहोगा।
- हिन्दी के समृद्ध साहित्य कोश से लाभान्वितहोंगे।

ज्मगज ठववो.

- हिन्दीभाषाऔरसंरचना, मध्यप्रदेशहिन्दीसाहित्य ग्रन्थअकादमी, भोपाल।
- भारतीयता के स्वरसाधना जय वर्मा हिन्दीग्रंथअकादमी म.प्र.
- नागरी लिपि औरहिन्दी चौधरीअन्त, अकादमीपटना, (बिहार)।

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
पिषक,उदघोषक	प्रातियोगी परीक्षा में लाभ कारी	उच्च गुणवता	साहित्य के क्षेत्र में रुचि



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd
Course: B.COM
SUBJECT: BASIC COMPUTER & INFORMATION TECHNOLOGY-I

Subject Code: 3CBCA201
Theory Max. Marks: 25
Theory Min. Marks: 08

Course objective: To educate students to analyze, design, integrate & manage information systems using information technology.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	INTRODUCTION TO COMPUTER ORGANIZATION–I History of development of Computer system concepts. Characteristics, Capability and limitations. Generation of computer. Types o PC’s Desktop. Laptop, Notebook. Workstation & their Characteristics.	Usage of ICT like PPT, Video Lectures, Black board.
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.	Usage of ICT like PPT, Video Lectures, Black board.
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.	Usage of ICT like PPT, Video Lectures, Black board.
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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	OPERATING SYSTEM Introduction to operating systems, its functioning and types. Basic commands of dos & Windows operating System.	Usage of ICT like PPT, Video Lectures, Black board.

Practicals: DOS:

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

Windows 98:

- Destop setting: New folder, rename bin operation, briefcase, and 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, past special, undo, redo, find, replace, go to etc.
- View file: page layout, Normal Outline, master document, ruler header, footer, footline, 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.

COURSE OUTCOME: Student will be able to use computer system easily and they will get knowledge about how to use different type of operating system.

TEXT BOOKS:

- | | |
|--|------------------|
| • PC Software for windows by | R.K. Taxali |
| • Fundamental pf computers by | P.K.Sinha |
| • Computer Today by | sureshK.Basandra |
| • Computer Fundamental and Architecture by | B. Ram |

REFERENCE BOOKS:

- Computer Fundamental and Architecture by B. Ram

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer Operator Workbook Developer	Efficiency in Computer skills, Able to develop employability skills, Commercial awareness, Problem solving skills	No Poverty, Zero Hunger, Quality Education and Decent Work and Economic Growth goals achieved	Share point Specialist consultancy Research analyst office



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd

Course: B.COM

SUBJECT: QUANTITATIVE TECHNIQUES

Subject Code: 3CBCO201

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The objectives of the course are to equip the students with the mathematical and statistical techniques and their application to business problems. The emphasis will be on the concepts, application and cases rather than derivations.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Overview to Quantitative Techniques:-Introduction to Business Mathematics, Functions of A.P. & G.P., Matrices:-types of matrices, Inverse of a Matrix. And their Managerial Applications, Problems & Case.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Ratio, Proportion, Percentage, Simple and Compound Interest, Profit and Loss, Discount. Linear programming problems -Linear programming formulation of LPP Graphical method of solution.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Introduction to Statistics, Measures of Central Tendency -mean, weighted mean, median, mode, geometric mean, Harmonic mean, Problems & Case, Measures of Dispersion - Meaning, Definition, Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of Variation. Problems & Case	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Correlation and Regression Analysis (Linear), Index Numbers, Time Series Analysis and Problems &Case.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Basic Probability Concepts: Theory and Distribution-Binomial, poisson, normal and Exponential, Problems & Case.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will gain the knowledge and develop the analytical skill with respect to the usage of mathematical and statistical methods in management decisions.

TEXT BOOK

- Gupta, S. P. and Gupta, M.P, (1997), Business Statistics, Sultan Chand and Sons, New Delhi, 1997.
- Shukla, S.M. and Sahai, S.P. - Business Statistics. SahityaBhavan Publication.
- Shukla, S.M. and Sahai, S.P. - Business Mathematics. SahityaBhavan Publication

REFERENCE BOOKS

- Beri, G. (2015), Business Statistics, McGraw Hill Publications, 3rd Edition
- Vohra, N.D. (2016), Business Mathematics, McGraw Hill Publications,

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Statistician, Assistant to researcher and consultant	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goal achieved	Data Analyst



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd
Course: B.COM
SUBJECT: BUSINESS LAWS

Subject Code: 3CBCO202
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

Unit	Unit wise course contents	Methodology Adopted
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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts - Bailment, Pledge, Agency.	Usage of ICT like PPT, Video Lectures, Black board.
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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	The Consumer Protection Act 1986 – Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Foreign Exchange Management Act 2000 (FEMA) Objective and Main Provisions, Monopolistic and Respective Trade Practices Act Objectives and Main Provisions.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: The students would be able to deal with the legal aspect of different Business situations.

TEXT BOOK:

- शुक्ल एवंसहाय, व्यावसायिकनियमन रूपरेखा, साहित्य भवनप्रकाशन
- Varshney, G.K., Business Regulatory Framework, Sahatya Bhawan Publication

REFERENCE BOOKS

- Desai T.R. Indian Contract Act., sale of Goods Act and Partnership Act. S.C Sarkar & Sons PVT.LTD.
- Kappor N.D. Business Law, Sultan Chand & Sons, New Delhi.
- Business law, Singh& Tiwari SBPD Publication Agra 2019
- Company law, Kapoor, Sultan Chand & Co.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Business Consultant and Advisor Venture Capitalist	Team Working ,Decision Making Skills Persuading, influencing and negotiable skills Leadership skills, Able to improve decision making and problem solving skills	No Poverty, Zero Hunger, Quality Education, Decent Work and Economic Growth, Industry Innovation and Infrastructure.	Small Business owner



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd

Course: B.COM

SUBJECT: MACRO ECONOMICS

Subject Code: 3CBCO203

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Macro economics- concept Nature, importance, limitations, difference between micro and macro economics.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	National Income - meaning, Definition, Concept of National Income, Methods for measuring national income , Problem of calculating national income in India.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Theories of Wages , Interest and and employment	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Monitory Theories - supply and demand of theory of money, Price theory of money, liquidity of theory Money.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Banking and credit Management - commercial banking and credit control, central banking system, inflation and deflation of money.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Students would be able to apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

TEXT BOOK:

- Macro Economics Dr. S.K. Singh, Sahitya Bhavan Publication (Hindi and English)

REFERENCE BOOKS:

- Macro Economics Dr. V. C. Sinha, SBPD Publication (Hindi and English)
- Macro Economics Dr. Babita Agarwal (Hindi)
- Macro Economics M.L. Seth

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalist Marketing executive	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Financial services provider



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd

Course: B.COM

SUBJECT: CORPORATE GOVERNANCE AND ETHICS IN BANKS

Subject Code: 3CBCB203

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The objective of this course is to expose students to the Principles, Policies and Practices of Corporate Governance. The Course also presents theories, models and issues. The course prepares the students for ethical practices and leadership.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Introduction: Corporate governance-separation of ownership- developments in 1980s,1990s and in 21 st century-Governance and Management-Definitions- Scope Drivers of corporate governance-Pillars of corporate governance- Corporate governance in Banks-RBI Initiatives-BRI Act	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Board Architecture: Directors-Role-Types-Appointments-Board Structures Board Committees- Unitary and Dual Role- Functions of Board-Board and firm performance-Board Room reality-Directors responsibilities-Director compensation-Board effectiveness-Board meetings.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Corporate Governance Models– American Model-Commonwealth model Single tier and Two tier model-Corporate governance in India- Companies Act Sarbanes-Oxley Act-Cadbury Committee-OECD Principles-CII Code- Kumara Mangalam Birla Committee- Murthy Committee- New Companies Bill.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Disclosures: Disclosure practices around the world- Disclosure practices in India Current Practices-Disclosures in annual reports-company websites-dsclosures to stock exchanges-Disclosures related to financial statements-Disclosure of key personnel and executive compensation- Disclosures of financial institutions- RBI guideline- Audit Committee-BCSBI Codes.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Corporate Ethics: Definitions- theories of ethics-Ethics and Business: A sense of business ethics-Conflicts and Ethical Dilemmas – moral & ethical dilemmas Ethics and Economics: Ethical concerns of economic individuals and societies Behavior of Business to its colleagues / competitors-Ethics of Marketing & advertising-Ethics of Finance & Accounting-corporate-Corporate citizenship Environmental Ethics.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After studying this subjects students would able to understand ethical practices and leadership under banking sector. This course also aims to make students understand the Principles, Policies and Practices of Corporate Governance.

TEXT BOOK:

- Business Ethics and Corporate Governance, By Pearson

REFERENCE BOOKS:

- Corporate Governance in Banking, Justine Chinoperekweyi, Notion Press, Inc.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Bank Officer ,Clerk	Able to understand and manage Competition Able to Handle Banking and Queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Banking Consultancy



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd

Course: B.COM

SUBJECT: INCOME TAX LAW AND PRACTICE

Subject Code: 3CBCT203

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: This subject provides an introduction and overview of, fundamental concepts of income Tax; include Introduction to Law and Indian Income Tax Act 1961.

Unit	Unit wise course contents	Methodology Adopted
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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Income from Salary, Income from house property.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Income from Business and Profession, Capital Gains, Income from other Sources.	Usage of ICT like PPT, Video Lectures, Black board.
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	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Assessment Procedure, Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: On successful completion of this subject, students will be able to: understanding of tax, Income from Salary, House Property, Income from Business and Profession, Capital Gains and Income from other Sources etc.

TEXT BOOK

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, Agra
- Goods and Services Tax (G.S.T.) Dr. H.C.Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra

REFERENCE BOOKS

- Ahuja, Girish., and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Singhaniya, Vinod K. And MinicaSinghaniya, Student Guide to Income Tax, Taxmann Publication Pvt. Ltd. New Delhi.
- Journal:-Current Tax Reporter, Jodhpur

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax Consultant, Financial Advisor	Analytical and logical skill, Problem solving Skill, Managerial skill, Commercial Acumen skill, Able to handle legal queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Tax Consultant, Financial Advisor



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd
Course: B.COM
SUBJECT: Indian Economics System

Subject Code: 3CBCE203
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The objective of the Subject to prepare the students will be able for a better understanding about Structure of Indian Economy.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Structure of Indian Economy – Primary, Secondary & Tertiary Sectors. Basic Features – Natural Resources, Land, Water, Forest and Mineral Resources.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Human Recourse of Indian Economy – Health, Nutrition, Education, Knowledge & Skills, Housing and Sanitation Demographic Features (As per New Census) – Population, Size, Sex, Rural –Urban Classification, Population Distribution, Recent National Population Policy.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Agriculture – Nature and Importance, Land Reform, Green Revolution, Rural Credit, Agriculture Marketing and Mechanization Basic Features of C.G. Economy, Main Causes of backwardness Agriculture in C.G.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Small Scale and Cottage Industries – Meaning, Important and Problems. Major industries in India – Iron & Steel, Textile, Sugar, Cement, Auto- Mobiles.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Planning India – Objective, Strategy, Achievement & Failures. Analysis of Current Five Year Plan.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: After learning this subject student will get the knowledge about all the Indian Economics factors effecting business process and develop so that they could able to take business decisions accordingly.

TEXT BOOK

- Pant J.C. and Agrawal, Economics - Sahitya Bhawan Publication, Agra

REFERENCE BOOKS

- C.T. Kurien: Planning Poverty and Social Transformation, Allied Publications
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalist Marketing executive	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Financial services provider



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 2nd

Course: B.COM

SUBJECT: WINDOWS & MS OFFICE

Subject Code: 3CBCA203

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To enable the students to acquire basic knowledge in the various office automation tools and its applications in the various areas of business.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	INTRODUCTION TO COMPUTER ORGANIZATION –II basic components of a computer system Control Unit, ALU. Input/output function and Characteristics, memory RAM, ROM, EPROM, PROM.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	I/O and STORAGE DEVICES Input Devices : Keyboard, Mouse, Trackball. Joystick, Digitizing tablet, Scanners, MICR, OCR, OMR, Light pen, Touch Screen. Output Devices: Monitors Characteristics and types of monitor. Types of Printer. Plotter, Sound Card and Speakers. Storage fundamental primary Vs Secondary. Various Storage Devices magnetic Tape. Cartridge Tape, Data Drives, Hard Drives, Floppy Disks, CD, VCD.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	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.Bullets , footer, paragraph formatting, spell checking. Printing presentation Print slides, notes, handouts and outlines.	Usage of ICT like PPT, Video Lectures, Black board.

COURSE OUTCOME: Demonstrate the basic mechanics of creating Word documents, presentation and excel calculation for office use, Demonstrate introductory formatting techniques and presentation styles, Demonstrate the use of basic functions and formulas, Demonstrate working knowledge of using clip art to enhance ideas and information in a PowerPoint presentation.

TEXT BOOK

- MS Office –AISECT Publication(s/18/s19/s20)
- MS office 2000 Resource Kit ,Ericson,Gary.. 1st Edition, N.Delhi prentice Hall Pub
- MS office XP for Everyone, Saxena Sanjay, New Delhi Vikas Publication

REFERENCE BOOKS

- Law and Practice of Prudential Accounting Norms –Naganathan and S. Jayaraman, Sridhar.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer Operator Workbook Developer	Efficiency in Computer skills, Able to develop employability skills, Commercial awareness, Problem solving skills	No Poverty, Zero Hunger, Quality Education and Decent Work and Economic Growth goals achieved	Share point Specialist consultancy Research analyst office



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd
Course: B.COM
SUBJECT: ENGLISH LANGUAGE AND SCIENTIFIC TEMPER

Subject Code: 3HBEL402
Theory Max. Marks: 25
Theory Min. Marks: 08

Course objective:

- To Study the basic language skills (speaking, listening, reading, and writing) and grammar.
- Comprehensive study of different kinds of letters and

Unit	Unit wise course contents	Methodology Adopted
Unit – I	1. Tina Morries : Tree 2. Nissim Ezekiel : Night of the Scorpion 3. C.P. Snow : Ramanujan 4. Roger Rosenblatt : The Power of WE 5. George Orwell : What is Science? 6. C.Rajagopalachari : Three Questions 7. Desmond Morries : A short extract from the Naked Ape 8. A.G. Gardiner : On the rule of the road	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Comprehension of an unseen passage.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Letter Writing : Formal Letters, Informal letters, Applications.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Report Writing.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Language Skills Correction of common errors in sentence structure : usage of pronouns, subject/ verb agreement word order, gender; compound nouns, collective nouns, possessives, articles and prepositions. (advanced)	Usage of ICT like PPT, Video Lectures, Black board.

- Course outcome:**
- Student will be able to understand correct use of grammar and language skills.
 - Student will be familiar with different prose and poetry.
 - Student should be able to write analytically in a variety of formats, including essays, report writing and application.

Text book : English Language and Scientific Temper, published by M. P. Hindi Granth Academy

Reference book:

- Modern English: A Book of Grammar, Usage and Composition by M. Krishnaswamy
- Scholar's Senior English Grammar and Composition, T.R. Bhanot, H. Martin, Scholar

Publishing House (P) Ltd.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Language Teacher	Command on language, Speaking skill	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	spoken power, presentation composer, quiz start writing



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd
Course: B.COM
SUBJECT: ENVIRONMENTAL STUDIES

Subject Code: 3SBES501
Theory Max. Marks: 25
Theory Min. Marks: 08

Course objective:

Student will be able to become proficient in the natural and physical sciences, as well as to be aware of social and cultural influences upon environmental problems facing society today.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Scope and importance of environmental studies. Natural resources: Renewable and renewable resources, Natural resources and associated problems . Forest, Water, Food, energy and land resources.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Ecosystems: Definition, concept, structure and functions. Producers, consumers and decomposers of an ecosystem. Energy flow in the ecosystem. Types of ecosystems. Bio-diversity: Definition, classification, threats to biodiversity and its conservation.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Environmental pollution: Causes, effects and control of air, water, soil, thermal, noise and marine pollution. Causes, effects and management of soil nuclear hazards. Solid waste management : Causes ,effects and Control measures of urban industrial waste.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	The Environment Protection Act, The Air Act, The water Act, The Wildlife Protection. Act and Forest Conservation Act. Woman and child welfare, HIV/AIDS and Role of information technology on environment and human health.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Social issues and the environment, unsustainable to sustainable development. Urban problem related to energy, water conservation ,rain water harvesting, watershed management Disaster types and Disaster management, Floods, earthquakes, cyclones and land slides.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: The Environmental Studies minor supplements other majors to facilitate students' understanding of complex environmental issues from a problem- oriented, interdisciplinary perspective.

- Enable the student to acquire basic ideas about environment and emerging issues about environment problems.
- Aware about the need and importance of Natural Resources.
- Develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

TEXT BOOK:

- Asthana.D.K. & Astana meera A Textbook of Environmental Studies S .Chand Publications

REFERENCE BOOKS:

- Erach Bharucha, Environmental Study, UGC

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Environmental Service Worker	Able to Understand and manage Competition	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Consultancy Business



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd

Course: B.COM

SUBJECT: COST AND MANAGEMENT ACCOUNTING

Subject Code: 3CBCO301

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The aim of this subject is to develop a basic understanding about the cost accounting principles and the methods of cost accounting and budget related aspects in business organization

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Introduction: Cost and Cost Accounting, Scope, Objectives, Advantages and disadvantages, Installation of costing system. Material Control, Labor control, Overhead control, Fixed and Variable, direct and indirect.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Analysis of Cost – Preparation of cost sheet, estimate, tender and quotation.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Marginal Costing: Marginal cost vs. marginal costing; contribution, P/V ratio; Break even analysis, margin of safety, application of marginal costing. Standard Costing and Variance Analysis: material variances, labor variances.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Reconciliation of cost and financial Accounts. Funds Flow Statement. Cash Flow Statement (as per AS14)	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Budgetary Control: Meaning, Classification, types of budget (fundamentals only).	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject students will able to develop a basic understanding about the cost and budgeting related aspects in business organizations .

TEXT BOOK:

- S.P. Jain & K.L Narang , Cost Accounting , Sahitya Bhawan Publication
- Sharma Sasi K Gupta, Management Accounting , Sahitya Bhawan Publication

REFERENCE BOOKS:

- Iyyengar,S.P. Cost Accounting Principles and Practice Sultan Chand, New Delhi
- Cost A/C., Dr. R. N Khandelwal SBPD Publication Agra 2019
- Management A/c, Dr. Jitendra Sonar, SBPD Publication Agra 2019

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Inventory Manager, Cost Accountant, Financial Analyst	Action Planning, Decision making skills, problem solving skills, time management, Commercial Awareness, Computing skills, numeracy.	No Poverty Zero Hunger Quality Education Decent work and economic growth	Inventory control Consultancy, Cost Consultancy.



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd
Course: B.COM
SUBJECT: INDIAN COMPANY ACT

Subject Code: 3CBCO302
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: This objective of this course is to provide basic knowledge of the provision companies Act 1956, abng with relevant case law.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Company-Definition Characteristic, Types of Company Formation of Company Promotion, Incorporation and Commencement of Business.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Detailed study of Memorandum of Association Articles of Association and Prospectus.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholder v/s Member of the company. Debenture Meaning and Types Borrowing power Mortgages and Charges.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company- Meetings: Types, Quorum, Voting, Resolution and Minutes.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding - up of companies - Types and Methods.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After studying this subject Students gains knowledge about the Company using basic tools of Company act 1956.

TEXT BOOK:

- शुक्ल एस, एम एव सिंह एस, के कंपनीअधिनियम, साहित्य भवनप्रकाशन
- Gulshan, S.S. & Kapoor, G.K. (2014),
- Business Law Including Company Law, New Age International Publishers, **16thEdition, 2014**

REFERENCE BOOKS:

- Chawla, Garg, and Sareen : Mercantile Law 7th Ed. Kalyani
- Shukla & Mahajan Company Law , Sahitya Bhawan Publication
- Ratan Nolakha, Company Law & Practice, Vikas Publication house.
- Dr. A.R.Shende, Dr. R. Ingole, Anuradha Prakashan, Nagpur.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Management consultant for the company Legal advisor	Analytical and logical skill,- Problem solving Skill, Managerial skill, Commercial Acumen skill, Able to handle legal queries	No Poverty got achieved, Zero hunger got achieved, Quality Education got achieved , Decent work and Economic Growth got achieved	Client Service Legal advisor services



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd

Course: B.COM

SUBJECT: PRINCIPLE OF INSURANCE

Subject Code: 3CBCO303

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To enable the students to acquire knowledge about basics of insurance.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Insurance - Meaning, Need, Types, Functions and Principles. Insurance Agent - Rights and working of insurance Agent.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Marine Insurance, Fire Insurance, Misc. Insurance, Various types of agreements. Insurable interest, Procedure of claim settlements.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Organization of General Insurance Corporation and its subsidiary companies. New emerging trends in Insurance sector.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Indian Life Insurance Corporation- Establishment, Objectives, Functions, Development and Evaluation. Study of main insurance Policies in Practice.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Student will acquire practical knowledge of working mechanism of Insurance industries in India.

TEXT BOOK:

- Principles of Insurance : Dr. R.L. Nolakha (R.B.D. Jaipur)
- Principles of Insurance ; बीमा के तत्व रू डॉरमेषमंगल
- Principles of Insurance :Dr.Balchandra Shrivastava

REFERENCE BOOKS:

- IC-38 Life Insurance Hindi , Mohinder Singh Kamboj (Author) 170
- Panda, Ghanashyam., Principles & Practice of Insurance, Gauhati, Kalyani Publishers, 2003.
- Principles And Practice Of Insurance, Dr. P. Periasamy (Author) 390

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Bank Officer ,Clerk	Able to understand and manage Competition Able to Handle Banking and Queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Banking Consultancy



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd
Course: B.COM
SUBJECT: BANKING AND INSURANCE

Subject Code: 3CBCB303
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The aim of this subject is to provides students with a basic knowledge of how international financial markets, understanding of exchange rates, currency values fluctuate..

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Evolution of Commercial Banks – Functions – Balance Sheet of Commercial Banks - Meaning of Banker and Customer - Opening an Account - Kinds of Deposits and Loans - Negotiable Instruments.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Various Forms used in Banks: Opening New Account - Cheque – Pay-in-Slip – Withdrawal form Transfer form – Draft – Bill of Exchange – Promissory Note – Traveler’s Cheque - Loan application forms - Overdraft – Deposits – ATM & Smart cards. Bank Interest and Charges:- Interest charged on Different kinds of Loan, DD - Discount - Transfer - Cheque – Dishonour - Safety locker – Overdraft	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Insurance: Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After studying this students will get familiarize with the fundamental concepts and working aspects of Banks and Insurance companies which helps them to smoothen their financial decisions with respect to organizations.of Insurance industries in India.

TEXT BOOK:

- Gulati.c. neelam Banking and Insurance Excel Books Private Limited.

REFERENCE BOOKS:

- Sethijyotsna& Bhatia Nishwan Elements of banking and Insurance PHI Learning Private Limited New Delhi 2012
- Maheshwari, S.N. (2013), Banking & Insurance Law, Kalyani Publishers, 2013
- Indian Company Law Banking & Insurance, Dr. Saha, Agrawal & Mittal. SBPD Publication (2019)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Bank Officer ,Clerk	Able to understand and manage Competition Able to Handle Banking and Queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Banking Consultancy



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd

Course: B.COM

SUBJECT: PERSONAL TAX PLANNING

Subject Code: 3CBCT303

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To provide basic knowledge of income tax and wealth tax laws to students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion: objective of tax planning. Basic framework of income tax law: meaning of a few frequently used terms like assessee, previous year assessment year,	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Tax planning relating to residential status: Tax planning with reference to residential status- relevance of residential status in computing taxable income, determination of residential status of an individual, relationship between residential status and incidence of tax, area of tax planning- case study.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Tax planning with reference to salary income: summarized provisions relating to computation of income under the head salary, taxation of present benefits: bonus, fees and commission, meaning, types and tax implications of allowances, meaning, types, valuation and tax implication or perquisites, allowances v/s perquisites, terminal benefits like gratuity, leave encashment, commuted pension, tax relief u/s 89(1)	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Planning with reference to wealth tax: wealth tax provision in brief: Incidence of tax liability: Valuation of immovable property: Computation of tax liability: area of tax planning.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Provisions in brief relating to concept of agricultural income and tax treatment of agricultural income, Gross total income, total taxable income, deduction, and exemption	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will be able to understand the basic knowledge of income tax and wealth tax laws.

TEXT BOOK:

- Goyal, S.P. Direct Tax Planning. Sahitya Bhawan publication, Agra.

REFERENCE BOOKS:

- Ahuja, Girish., and Gupta, Ravi. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- Singhania, Vinod K., Singhania, Kapil., and Monica Singhania.
- Direct Taxes Planning and Management.
- Taxmann Publications Pvt. Ltd., New Delhi
- Gomez Clifford, Financial markets, Institution and
- Financial services, PHI publication.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Auditor, Accountant, Tax Consultant.	Action Planning, Decision making skills, problem solving skills, time management, Commercial Awareness, Computing skills, numeracy.	No Poverty Zero Hunger Quality Education Decent work and economic growth	Tax Consultancy, Tax Analyst, Auditor.



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd

Course: B.COM

SUBJECT: MONETARY ECONOMICS

Subject Code: 3CBCE303

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The Main Objectives of the Paper To prepare the students with a better understanding about measures of Money and value of Money. To provide a better understanding our students with Banking system of India.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Theories of Value of Money- Fisher, Cambridge equations, the cash Balances approach Keynesian Theory of Money and Prices, The Real Balance Effect, Modern - Quantity Theory of Money.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Measures of Money - Stock & Flow, Creation of Credit, Multiplier, Instruments of Monetary Controls, Monetary, Policy- Its role and effectiveness.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Inflation - Inflation Measurement and types of Inflation, Demand and Supply side Inflation, Excess Demand and Inflation, Effects of Inflation, Methods to Check Inflation, Stagflation and Anti-Inflation Policy, Inflation and Indian Economy. Inflation and Unemployment, Phillips curve, The Relationship between Inflation and Unemployment.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Banking Systems in India- Types of Banks. Bank as Depositories, Demand Deposits, Bank as Financial Intermediaries, Commercial Banking Origin & Growth, Functions of Commercial Banks. Role of Commercial Banks in a Developing Economy. New Trends in Commercial Banking.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Business Cycles- Meaning and Nature, Theories of Trade-Cycle, Monetary Theory, Schumpeter, Keynesian, Samuelson and Hicks. Non-Monetary Theories of business cycle.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will get the knowledge about all the Indian economics factors effecting business process and develop so that they could able to take business decisions accordingly.

TEXT BOOK:

- Mithani, D.M, (2013), Business Economics, Himalaya Publishing House, 2013

REFERENCE BOOKS:

- D.M. Mithani, “Money Banking,
- International Trade and Public Finance”. Himalaya Publising House pvt.Ltd.
- Chauhan M.S., Monetary Policy and Market Economy, SumitInterprises. New Delhi.
- Suraj B Gupta, Monetary Economics , Instructions,
- Theory & Policy, S.ChandPublicationDev Raj, Monetary Economics: Theory Practice,

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalist Marketing executive	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Financial services provider



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 3rd
Course: B.COM
SUBJECT: PROGRAMMING IN –C

Subject Code: 3CBCA303
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: Develop a greater understanding of the issues involved in programming language design and implementation, Develop an in-depth understanding of functional, logic, and object- oriented programming paradigms, Develop an understanding of the compilation process.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Principles of Programming- Introduction to Programming, Program Concept, Characteristics of Programming, Stages in Program Development, Algorithms, Flowcharts, Symbols, Rules. Programming Techniques and Logic-Introduction, Introduction to programming techniques, Top-down approach or technique, Bottom-up approach or technique, Unstructured technique of programming, Structured technique of programming, Modular technique of programming, Debugging , Syntax Errors, Logical Errors, Runtime Errors, Program Testing.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Introduction to 'C'- Introduction, Structure of a C program, 'C' Tokens, Keywords, Identifiers, 'C' Constants, Variables in C, Data Types, Operators - Operators and types of operators , Type conversion in expressions , (Implicit and Explicit type conversion)	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Decision Making and Branching- Introduction, Unformatted I/O functions, Formatted input using scanf() function, Formatted output using print(), Branching statements, The if- else statement, The nested if-statement, The switch statement. Looping Statements- Introduction, for-statement, while-statement, do-while statement, Difference between while-loop and do-while loop, Nested loops, Jumps in loops.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Arrays- Introduction, Single-dimensional arrays, Reading and writing single dimensional arrays, Two-dimensional arrays (Multi-dimensional arrays), Reading-writing two- dimensional arrays. Strings- Concepts of string, Strings in C language, Initializing strings, String input/output functions, Arrays of strings, String handling functions.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	User Defined Functions- Introduction, Elements of user-defined functions, Categories of functions, passing parameters to functions, Arrays in functions, Nesting of Functions, Recursion, Command Line Arguments. Structure-Introduction to structures, Structure and its definition, Structure declaration, Structure variables, Structure initialization, Accessing structures.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: An ability to write structured program using C language. An ability to understand common syntax errors and logical errors in program with C. An ability to understand concept of C language.

TEXT BOOK:

- | | |
|--------------|--|
| • Prog. In C | Nitin K Naik (KamalPrakashan) |
| • Prog. In C | Arun Pandey (KamalPrakashan) |
| • Prog. In C | Gottfried MC Geawltill |
| • Prog. In C | Yatin Chaturvedi (Ram Prasad & Sons) |

REFERENCE BOOKS:

- | | | |
|----------------------------------|---------------|------------------------------|
| • Organizations and Environments | Aldrich, H.E. | (Stanford University Press) |
|----------------------------------|---------------|------------------------------|

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Programmer	Efficiency in Computer skills, Able to develop employability skills, Commercial awareness, Problem solving skills	No Poverty, Zero Hunger, Quality Education and Decent Work and Economic Growth goals achieved	Operating system Developer agency



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th

Course: B.COM

SUBJECT: हिन्दी भाषा संवेदना एवं संचारसाधन- 2

Subject Code: 3HBHL302

Theory Max. Marks: 25

Theory Min. Marks: 08

पाठ्यक्रम के उद्देश्य-

- विद्यार्थियोंको भारतीय संवेदना, संस्कृति, वैश्विकचेतनासेपरिचितकराना।
- धर्म, दर्शन, न्याय, नीति,साहित्य की प्राचीन व नवीनमान्यताओंसेपरिचितकरवाना।
- संचारसंसाधनोंसेपरिचितकरवाना।
- सिनेमा, रंगमंच,संगीत, चित्रकलाइत्यादिसेपरिचितकरवाना।

Unit	Unit wise course contents	Methodology Adopted
Unit – I	1. भारतीय संस्कृ नत 2. भारतीय समाज व्यवस्था 3. सभ्यता एव संस्कार 4. वैश्वक चेतना 5. समन्द्वयीकरण भारतीय एवंअंतर्राष्ट्रीय संदर्भमें	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	1. धर्मय 2. न्याय 3. दशनय 4. नीनत 5. सादहत्य	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	1. संचार संसाधन :laidZके नए क्षनतज 2. समाचार पि 3. भारतीय प्रेस पररषद् 4. रेडडयो 5. दरू दशनय	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	1. सनेमा 2. रंगमंच 3. संगीत 4. थचि, मनु त,य स्थापत्य कला 5. सशल्य कला	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	1 कम्प्यर 2 दूरभाषसौगातविज्ञान की 3 मंत्र रू;कहानी)प्रेमचंद 4 मातृ भसू म(कववता): मैथथलीशरण गुप्त 5 सादहत्यकार का दायित्वडॉ.प्रेम भारती .	Usage of ICT like PPT, Video Lectures, Black board.

परिणाम :-

- विद्यार्थिगढ़ हिन्दी भाषा ज्ञान और उसमे सम्प्रेषण कौशल अर्जित कर पाएंगे,साथ ही विकासशील देशों की समस्याओं, संचार क्रांति से परिचित हो सकेंगे।

संदर्भ ग्रंथ-

- 1. मध्यप्रदेश हिन्दी ग्रंथ एकादमी भोपाल से प्रकाशित पाठ्य पुस्तक ।
- 2. विश्वविद्यालय प्रकाशन(रजि.) ग्वालियर मध्यप्रदेश ।



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th

Course: B.COM

SUBJECT: INTRODUCTION TO SOFT SKILL & TEAM BUILDING

Subject Code: 3HBEL501

Theory Max. Marks: 25

Theory Min. Marks: 08

Course objective: By the end of the soft skills training program, the students should be able to: Develop effective communication skills (spoken and written). Develop effective presentation skills. Conduct effective business correspondence and prepare business reports which produce results. Become self-confident individuals by mastering inter-personal skills, team management skills, and leadership skills. Develop all-round personalities with a mature outlook to function effectively in different circumstances. Develop broad career plans, evaluate the employment market, identify the organizations to get good placement, match the job requirements and skill sets. Take part effectively in various selection procedures adopted by the recruiters.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	General Introduction of self by students, Importance of the Training sessions, Importance of Presentation Skills, Public Speaking Basic English Grammar Vocabulary, Kinds of Sentences, Verb, Adverb, Tenses, Preposition, Conjunction, Formation of Sentences, Sentence Making, Translation Communication Skills Communication meaning, Function, Process, Types of communication, Barriers of communication, Guidelines for effective communication, Purpose of Good communication, Importance of right Pronunciation	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Listening and Writing Skills Importance of effective listening, Importance of effective writing skills, Conversation Practice, Guidelines for Effective writing Body Language Gestures, Voice Modulation, Eye Contact, Facial Expression, Posture, Dressing Sense, Attire, Hand, movements, General Etiquette, Mannerism, Smiling Gestures, Confidence building, Exit walk Behavioral skills Team Management, Time Management, Stress Management, Decision Making, Positive Thinking Attitude, self actualization, Working style	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Email Skills Email Etiquette, Email Drafting Creating a Resume/ Resume writing tips Format and Content Resume, Fresher's Resume, Helpful Tips For Resume Writing, Things to avoid in Resume Group Discussion Introduction "what is GD", Ability to Influence, Importance of Active Listening, Key Steps to succeed in GD Do's and Don'ts of GD.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Interview Skills/ Tips Groundwork before the Interview, Greeting Etiquettes, Self Introduction, Tips to answer "questions" Do's and Don'ts of Interview, Preparing a day before the interview, Things to remember during the Interview. Telephonic Interview and Video Conferencing Interview Tips Treat the Interview like a face to face Interview, Telephone Etiquette, Flow of Conversation	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Corporate Etiquette Professional Attitude at work, Punctuality, Meeting etiquettes, Professional Dressing sense, Cordial Relation with Fellow workers	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: The teaching methods in the soft skills training include lectures, projects, role plays, quizzes, and various other participatory sessions. The emphasis will be on learning by doing.

Since the method of training is experiential and highly interactive, the students imbibe the skills and attributes in a gradual and subtle way over the duration of the program. The students will not only learn the skills and attributes but also internalize them over a period of time.

Internalization ensures that the skills and attributes become part of the students' nature. Subtle changes are bound to occur in their behavior and outlook, and these will make them more self-assured and confident. Moreover, the behavior changes will be gradual and natural and will not appear artificial or put on. Thus, the changes in them will be genuine and positive.

The Soft Skills training program is a credit course and the evaluation of the students takes place on a continuous basis. Active participation in activities, interest displayed by the students in acquiring the necessary attributes and skills and the commitment shown by them to improve in terms of attitudes are the main criteria for evaluation.

TEXT BOOK:

- **Teamwork & Team Building - Soft Skills**, Dr. Jeff Butterfield, Course Technology Inc.

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Teaching & Tranning	Stress Management Tranning	Zero hunger	Soft Skills training program



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th

Course: B.COM

SUBJECT: FINANCIAL MARKET AND BANKING INSTITUTIONS

Subject Code: 3CBCO401

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To enable the students to understand overview of Financial Markets in India.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	An overview of Financial Markets in India - Money Market-Indian Money Market, Composition and Structure (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets ,Recent Trends in Indian Money Market.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Capital Market : Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Stock Exchange (NSE) Bombay Stock Exchanges (BSE), Investors Protection : Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in Stock Exchange , Listing procedure and legal requirements, Security Exchange Board of India (SEBI) Financial Services, Merchant Banking- Functions and Role, SEBI Guidelines, Credit Rating concept, Functions and Types.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E- Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After studying this subject students gains knowledge about overview of Financial Markets in India.

TEXT BOOK

- वित्तीय बाजारों की कार्यप्रणाली, प्रो. वी.पी. अग्रवाल, साहित्य भवन प्रकाशन ।

REFERENCE BOOKS

- Agrawal, V.P. Financial Market Operations, Sahitya Bhawan Publication
- Financial Market and Investment Management. Dr. F.C. Sharma SBPD Publication Agra (2019)
- Banking Law & Practice, C.A. Modi & Gupta SBPD Publication Agra (2019)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Business Consultant, Banking Executive,	Team Working Decision Making Skills Problem Solving Skills Persuading, influencing and negotiable skills Leadership skills	No Poverty, Zero Hunger, Quality Education, Decent Work and Economic Growth, Industry Innovation and Infrastructure.	Banking Consultancy.



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th

Course: B.COM

SUBJECT: FINANCIAL MANAGEMET

Subject Code:3CBCO402

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: This subject gives a brief understanding about the research concepts and process. This subject aims to developing research skills in the field of management as well as their application in the business decision making.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Financial Management : Finance goals, Profit vs. wealth maximization; Financial functions - Investment, financing and dividend decision, Financial Planning.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earnings, Weighted Average cost of capital. Dividend Policies : forms of dividends and stability in dividends, determinates, issues in dividend policies, Waltor's mode, Gordon's Model, M.M. Hypothesis.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Management of working capital : Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Management of working capital - Cash, receivables and inventories (Concept and Control Techniques Only)	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: After learning this subject students will be able to understand the concepts and process of Fund Management in financial aspects of business areas.

TEXT BOOK

- Gupta, S.P. (2015). Financial Management, SahityaBhawan Publication, 2015
- Srivastava, R.M. (2013), Financial Decision Making, Himaylaya Publishing House, Mumbai

REFERENCE BOOKS

- M. Pandey Financial Management, Vikas Publishing House Pvt. Ltd., 10th edition, 2007
- M.Y. Khan and P.K.Jain Financial management, Text, Problems and cases Tata McGraw Hill, 5th edition, 2008
- Anilkumar Dhagat, Kogectlearing solutions Price 284
- Maheswari S.N. (2003) Elements of Financial Management Sultan Chand and Sons, New Delhi
- Khan M.Y and Jain P.K (2006) Financial Management, Text and Problems; Tata McGraw Hill, New Delhi
- Panday I.M. (2005) Financial Management; Vikas Publishing House, New

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Financial Executive Financial Analysts Budget Analysts Personal Financial Advisors.	Analytical and logical skill, Problem solving Skill , Managerial skill , Commercial Acumen skill , Able to handle legal queries	No Poverty, Quality Education and Decent work and Economic Growth goals achieved	Financial consultancy Service



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th
Course: B.COM
SUBJECT: PRINCIPLES OF MARKETING

Subject Code: 3CBCO403
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept : Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Consumer Behaviour and Marketing Segmentation: Nature, Scope and Significance of consumer behaviour, Market Segmentation concept and importance. Bases for market segmentation.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Price: Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Sales Promotion : Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

TEXT BOOK

- Principles of Marketing. Dr. F.C.Sharma. SBPD Publication Agra.
- Principles of Marketing. William M. Pride and C.C. Ferrell Marketing. Houghton Bostan

REFERENCE BOOKS:

- Principles of Marketing.Dr. F.C. Sharma SBPD Publication Agra

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Sales Promotion	Marketing Environment	No poverty.good management skill	sales service



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th

Course: B.COM

SUBJECT: BANKING THEORY REGULATORY MECHANISM

Subject Code: 3CBCB403

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of Banking and Banking Regulation act 1949 in an organization.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Banking Regulation Act 1949 – Title and Scope of The Act – RBI Act 1934 – Role of RBI as a Regulatory Mechanism.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Financial Sector Reforms – SakhmoyChakravarthi Committee 1985 – Narasimman Committee Report I and II – Prudential norms: Capital Adequacy norms – Classification of Assets and Provisioning.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Rationalization of Interest Rates – Structures of Interest Rates(Short – Term and Long– Term) – Impact on Savings and Borrowings.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Monetary Policy – Regulatory Measures – Concept of Money Supply – Regulation of Money Supply Through Bank Rate – Open Market Operation and CRR and their Effectiveness.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Growth – Role – Failures of NBFC – Current RBI’s Regulations on NBFC.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome:After learning this subject student will understand the fundamental principles and techniques of Banking as to use these concepts for effective Banking business decisions.

TEXT BOOK:

- Digest of Banking Law and Practice, volume 1 and 2, May 1983 PrajanBhasin, Lalit.

REFERENCE BOOKS:

- Laws And Practices Relating to Banking IIB
- Law and Practice of Prudential Accounting Norms Naganathan and S. Jayaraman, Sridhar.
- Banking Law & Practice. CA Modi& Gupta, SBPD Publication Agra

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Bank job	Banking Regulation act 1949	No poverty.good banking knowledge	Impact on Savings and Borrowings.



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th
Course: B.COM
SUBJECT: GOODS & SERVICES TAX

Subject Code: 3CBCT403
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Goods and Service Tax: Introduction, History of GST in world, Tax included in GST, Concept of Dual GST, GST Administration Classification of Goods and Services Under GST, GST on Import and Export, GST Composition Scheme. Pre GST Regime and Constitutional Amendment: Constitutional Amendment, Main Previous Indirect Taxes Central sales Tax, Central Excise duty, Service Tax, Value Added Tax, Custom duty, Drawback of Previous Value added Taxation, Transitional provisions, Anti Profiteering rules 2017, Doctrine of Unjust enrichment, Avoidance of dual control.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Important meanings and Definitions: Business, Goods, Service, Person, Government, Capital Goods, Invoice etc. Taxation and Exemption from Tax, Meaning, Time and Expectation of Supply: Meaning of Supply, Essential elements of the formation of supply, Transfer of Possession, Composite and Mixed Supply, Valuation of Supply Valuation Methods. Place of Supply of goods and Services: Difference in Provisions of supply location. Valuation In GST and Payment of Tax: Transaction Value, Taxation Mechanism under GST, Computation of Taxable Value Under GST, Time of Payment of Tax by Supplier, E Ledger, I.T.C. Ledger, CPIN, CIN, E-FPB, TDS, TCS.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	E - Way Bill System: Meaning, Features, Need, Future of E - Way Bill. E - Commerce, Job work and Input Tax Credit: E - Commerce, E – Commerce Operator, Aggregator, TCS by E - Commerce Operator, GST Payment on Reverse charge, IGST Act: Meaning, Advantage, Features, Interstate Supplies, Export Taxation, Concept of Input Service Distributor in GST: Input Service Distributor, Return Process and Matching of Input Tax credit: Objective of Return, Types, Upload of Challan bill, Need of Annual return and Final return.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Estimation, Audit and Refund: Starting of Audit, Special Audit, Compulsory B. R. C. Demands and Recovery: Tax recovery and methods. Appeals and Revision: Appeal Provision, Appeal in GST, Time Limit, Advance Ruling: Advance Ruling, demands, Process of receiving decision, to be cancellation of decision, Provisions of appeal against decision, order of rectification of errors.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Settlement Commission: Objectives, matters, structure, schedule of settlement application, Powers of Commission. Inspections, Search, Seizure and Arrest: Inspection, Search, seizure, Arrest, search warrant, seizure of things, Process of search, Illegal search, difference between seizure and arrest, ordinary crimes, Summons, Guidelines, Offence, Penalties and Prosecutions: Prescribed crimes, Penalties, Provisions of Penalty, Amount of Penalty, Prosecutions Prosecutable offence, mens-rea, Detention of imprisonment. Frontend Business Process on GST, Rendered Services, Features of GST portal. Registration under GST and Return Filing.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: After learning these subject students will be able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

TEXT BOOK:

- Mehrotra, H.C., Goods and Services Tax (G.S.T.), Sahitya Bhawan Publication, 2016.

REFERENCE BOOKS:

- Basics of GST- Nitya Tax Associates. Taxman’s Publication
- Goods and Services Tax Prof. Shripal Saklecha and CA Anit Saklecha. S.P. Publishers
- G.S.T. & Custom Law. CA Modi & Gupta. SBPD Publication. Agra (2019)

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Job in taxation.job in E-Commerce. sales Tax, Central Excise duty	Goods and Service E – Commerce Tax recovery	No Poverty ,good tax information	Job work and Input Tax Credit: E - Commerce



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th
Course: B.COM
SUBJECT: ECONOMICS PLANNING

Subject Code:3CBCE403
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: To prepare the students with appropriate Statistical skills for analysis of economic Planning and development.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	OBJECTIVES AND STRATEGY OF ECONOMIC PLANNING IN INDIA Objective and economics planning in India, mixed economy and economic, Planning ,evelopment strategy in India, Liberalization, privatization and Globalization	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	INDUSTRIAL POLICY AND INDIAN PLANNING Industrial Policy of 1980, Industrial Licensing Policy ,Industrial Policy 1991	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	ECONOMIC REFORMS Performance analysis of public Sector, comparison of the Public and Private Sector, Meaning and Scope of Privatization items at Privatization in India, Economic reforms in India . Globalization and the need for Policy framework	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	PLANNING EXPERIENCE IN INDIA Five year plans, pattern of financing the five year plans in India, Relative merits and demerits of different sources of plan financing, Review of Sixty(60) years of Planning of India.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	ELEVENTH FIVE YEAR PLAN AND INCLUSIVE GROWTH Economic Scenario on the eve of the eleventh plan, Objectives of the eleventh plan Macro economic dimensions of the eleventh plan, Financing the eleventh plan Sectoral Allocation of resources, Employment Perspective in the eleventh plan, Poverty, reduction Disparities in Growth rate.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK:

- C.T. Kurien: Planning Poverty and Social Transformation, Allied Publications

REFERENCE BOOKS:

- Baumol W.J. Economic Theory and Operation Analysis, New Delhi, Prentice Hall Inc.
- Chopra O.P., Business Economics, New Delhi, Tata McGraw Hill.
- Economic Development and Planning in India Hardcover by V. Nath (Author) New from ₹ 450.00
- Economic & Social Issues in India Paperback by Dhruv Kumar (Author) Manpower Planning Hardcover – 2012 by Sharma D K (Author) 896

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Strategy of economic planning. Industrial policy and indian planning	Industrial job, job in public and private sector. Industrial policy 1991	No poverty, good economic knowledge	Economic advicer



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 4th

Course: B.COM

SUBJECT: VISUAL BASIC.NET

Subject Code:3CBCA403

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: Introduction to computer programming using the Visual BASIC programming language with object-oriented programming principles. Emphasis is on event-driven programming methods, including creating and manipulating objects, classes, and using object-oriented tools such as the class debugger. Make students to be able to design, code, test and debug at a beginning level.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Introduction to .NET - Introduction, What is a Program?, What is Programming?, What do you mean by .NET Framework?, Features of .NET Framework, VB 6 VS VB.NET, VB.NET VS JAVA, VB.NET VS C#, What is CLR?, What do you mean by Class Library?, Versions of .NET Framework, What are Assemblies?, Namespaces, CTS (Common Type System), Interfaces, What is special in VB.NET?	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Visual Studio 2010 -Introduction, What is Visual Studio?, Flavors of Visual Studio, Visual Studio 2010, File Extensions Used in VB.Net, Using Visual Studio 2010, Feature of Visual Studio 2010, Output Window, Components Tray, References and the Reference Window, Quick View of Visual Studio 2010, Opening an existing project, Adding a Form to a Project. The Visual Basic Language - Visual Basic Statements, Data Types in VB.NET, Declaring Variables, Data Type Conversion, String Functions, Formatting Data, Arithmetic Operators.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Working With The Controls - The Toolbox, Adding and deleting Tools in the Toolbox, creating a tab on the toolbox, Form Designer Basics, The Button, The Combo Box , The List Box, The Checkbox, The Picture Box, The Radio Buttons, The Scroll Bar, Timer, List View, Tree View, Toolbar, Dialog Boxes, Menus in VB.NET, Link Label Control.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Object Oriented Programming with VB.NET - OOPs?, What is an Object?, What are Classes?, Visual Basic .NET and Object-Oriented, Principles of Object-Oriented Programming, Classes V/s Objects, Inheritance, Polymorphism and Overloading, Scope and Accessibility in Class Modules, Managed Execution, Assemblies, Assemblies in VB.NET.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	NET?, The Connection Object, Connecting to a Database, The Command Object, The A Brief Introduction to Database Access with VB .NET - Introduction, What is ADO?, What is ADO Data Adapter Object, The Data Reader Object, The Dataset Object, Updating Your Database by Using Datasets, The Accept Changes () Method, The Reject Changes () Method, The Has Changes () Method, The Get Changes () Method.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Design, create, build, and debug Visual Basic applications. Explore Visual Basic's Integrated Development Environment (IDE). Write and apply procedures. Create one and two dimensional arrays for sorting, calculating, and displaying of data. Write Visual Basic programs using object-oriented programming techniques including classes, objects, methods, instance variables, composition, and inheritance, and polymorphism.

TEXT BOOK:

- VB. Net HemantBairagee (KamalPrakashan)
- VB. Net Vishnu Priya (Publication)
- Vishal Basis.Net Programe Black Book (Halzner) Dream tech
- Kracle, Vishal Batric HTML Nitin K. Naik(KamalPrakashan)

REFERENCE BOOKS:

- Organizations and Environments Aldrich, H.E.(Stanford University Press)

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer programmer	programming techniques	Zero hunger	Design, create, build



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th

Course: B.COM

SUBJECT: Basic Computer & Information Technology-II

Subject Code: 3CBCA502

Theory Max. Marks: 25

Theory Min. Marks: 08

Course objective: To educate students to analyze, design, integrate & manage information systems using information technology.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Word Processing: Word <ul style="list-style-type: none"> •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. 	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Introduction to Excel& Worksheet <ul style="list-style-type: none"> •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. 	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	INTRODUCTION TO POWER POINT <ul style="list-style-type: none"> •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. 	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	POWER POINT – II <ul style="list-style-type: none"> •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. 	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	INTRODUCTION OF INTERNET 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.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Student will be able to use computer system easily and they will get knowledge about how to use different type of operating system.

TEXT BOOK:

- Information technology tools & network basics module, p.k.pandey, t balaji

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer programmer	Operating ststem	Zero hunger	e-mail drafting.



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th
Course: B.COM
SUBJECT: Human Values and Ethics

Subject Code: 3HBHP401
Theory Max. Marks: 25
Theory Min. Marks: 08

Course objective: To help students understand the basic guidelines, content and process of Human value and value crisis in contemporary Indian Society. To help students understand the meaning of happiness and prosperity for a human being. To help students reflect critically on gender violence . To facilitate the students to understand harmony at all the levels of human living, and live accordingly.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Concept of value and value crisis in contemporary Indian Society. 1. Concept of value 2. Value crisis at- individual level 3. Value crisis at- Cultural level 4. Value crisis at- Societal level 5. The Indian concept of value. 6. Modern Approach to the study of Values.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Moral and Ethical Human values. 1. Bases for Moral Judgment 2. Some Canons of Ethics 3. Ethics of Duty 4. Ethics of Responsibility 5. Factors to be considered in making Ethical Judgments. 6. Continuous Happiness and Prosperity- A look at basic Human Aspirations.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Moral Values in Profession. 1. What is Profession? 2. Professional Ethos 3. Code of Professional Ethics 4. Corporate social Responsibility	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Gender sensitization. 1. Socialization of Women 2. Demographic consequences 3. Domestic Violence 4. Women's work, its politics and economics , fact and fiction ,Unrecognized and unaccounted work	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Co- Curricular Activities and value Education. 1. Games and sports 2. Literary and cultural Activities 3. NSS, NCC activates 4. A New Approach to Human Value Freedom, Creativity Love & Wisdom	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes: On completion of this course, the students will be able to:Understand the significance of value inputs in a classroom and start applying them in their life and profession. Understand the value of harmonious relationship based on trust and respect in their life and profession. Students will develop a sense of appreciation of women in all walks of life . Understand the role of a human being in ensuring harmony in society and nature.

TEXT BOOK:

- Human Values and Ethic, Himalaya Publishing House.
- A Foundation Course in Human Values and Professional Ethics, Excel Books, R Sangal (Author), G P Bagaria (Author), R R Gaur (Author)

REFERENCE BOOKS:

- Human Values And Professional Ethics, Kalyani Publishers, *Varinder Kumar*

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Advancing Health and Social Justice, Pursuing Law	Able to understand human value	Good society	Compliance, And Policy In The Public Interest, Empowering And Educating Youth



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th

Course: B.COM

SUBJECT: BUSINESS ECONOMICS

Subject Code: 3CBCO501

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The basic objective of this subject is to provide knowledge about the concepts and tools of Business Economics as applicable to decisions making in contemporary business environment

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Business Economics – Meaning and Definition – Nature and Scope – Introduction: Basic problems of an economy; Working of price mechanism. Law of Demand & utility Measurement. Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity's; Average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand. Demand Forecasting – Demand Distinctions	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Production Function: Law of variable proportions; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Theory of Costs: Short-run and long-run cost curves- traditional and modern approaches. Market Structures: Market structures and business decisions: Objectives of a business firm. a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications. b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; price discrimination. Practical applications	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Market Structures: A. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition. b. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Factor Pricing : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour, Rent-concept modern theories of rent; Quasi-rent. Interests - concept and theories of interest; Profit-nature, concepts and theories of profit	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes After studying this subject student will be able to understand the development aspect of entrepreneurs and will also get insights about working and development of small scale industries

TEXT BOOK:

- यवसायिकअर्थशास्त्र - डॉ.जिनेन्द्रकुमारजैन, म.प्र. ग्रंथअकादमी भोपाल ।
- Sharma, S.K. ,Business Economics, , SahityaBhawan Publications.
- Mithani, D.M, (2013), Business Economics, Himalaya Publishing House, 2013

REFERENCE BOOKS:

- Baumol W.J. Economic Theory and Operation Analysis, New Delhi, Prentice Hall Inc.
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.
- H.L Ahuja , S. Chand Publication.

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Marketing job	Able to understand market	No poverty	Economic understanding



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th

Course: B.COM

SUBJECT: INDIAN TAX SYSTEM

Subject Code: 3CBCO502

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: This course aims at imparting basic knowledge about major Indian Income Tax Act. And Goods and Services Tax.

Unit	Unit wise course contents	Methodology Adopted
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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	All the income tax Heads, 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, Assessment Procedure, Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Goods and Service Tax: Introduction, History of GST in world, Tax included in GST, Concept of Dual GST, GST Administration Classification of Goods and Services Under GST, GST on Import and Export, GST Composition Scheme. Pre GST Regime and Constitutional Amendment: Constitutional Amendment, Main Previous Indirect Taxes Central sales Tax, Central Excise duty, Service Tax, Value Added Tax, Custom duty, Drawback of Previous Value added Taxation, voidance of dual control.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Taxation and Exemption from Tax, Meaning, Time and Expectation of Supply: Meaning of Supply, Essential elements of the formation of supply, Transfer of Possession, Composite and Mixed Supply, Valuation of Supply Valuation Methods. Place of Supply of goods and Services.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	E - Way Bill System: Meaning, Features, Need, Future of E - Way Bill. E - Commerce, Job work and Input Tax Credit , Audit and Refund , Offence, Penalties and Prosecutions , Features of GST portal. Registration under GST and Return Filing, Valuation In GST and Payment of Tax	Usage of ICT like PPT, Video Lectures, Black board.

Course outcomes After studying this paper students will able to understand the fundamentals of Income tax law and Basic knowledge about Goods and services tax.

TEXT BOOK:

- Mehrotra, H.C., Income Tax Law & Practices, SahityaBhawan Publication Agra.
- Mehrotra, H.C., Goods and Services Tax (G.S.T.), SahityaBhawan Publication, 2016.

REFERENCE BOOKS:

- Singhaniya, Vinod N. And Monica Singhaniya, Direct Tax, Taxmann Pub. Pvt. Ltd. New Delhi
- Basics of GST- Nitya Tax Associates. Taxman's Publication
- Goods and Services Tax Prof. ShripalSaklecha and CA AnitSaklecha. S.P. Publishers
- G.S.T. & Custom Law. CA Modi& Gupta. SBPD Publication. Agra (2019)

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
All the income tax Heads	Indian Income Tax Act, 1961 Agriculture Income, Casual Income Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income	No poverty	E - Way Bill System: Meaning, Features, Need, Future of E - Way Bill. E - Commerce, Job work and Input Tax Credit , Audit and Refund , Offence, Penalties and Prosecutions , Features of GST portal. Registration under GST and Return



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th

Course: B.COM

SUBJECT: BANKING LAW & PRACTICE IN INDIA

Subject Code: 3CBCO503

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To enable the students to acquire knowledge about basics of banking law and practice.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Bank in India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Power of RBI.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Management of Deposit and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advance Lending Practice, Types of advances. Investment Management : Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E- Banking.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Banking Regulations Act 1949-Important provisions: Resctrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Management of Finace: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking in India- IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After the completion of this paper, the student will acquired practical knowledge of working mechanism of banking industries in India.

TEXT BOOK:

- Banking Law & Practice in India. V.P. Agrawal SBPD Publication Agra
- H.C. Sharma Banking Law & Practice india. SahityaBhawan

REFERENCE BOOKS:

- Banking Law & Practice in India. V.P. Agrawal SBPD Publication Agra
- H.S.Sharma. Banking Law & Practice SahityaBhawan

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Recruitment, Selection	E- Banking. Management of Finace	No poverty,Banking information	Training, Promotion



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th
Course: B.COM
SUBJECT: TECHNOLOGY IN BANKING

Subject Code: 3CBCB503
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective:The aim of this subject is to develop a basic understanding about the fundamental, Technology ,concepts and functions of Banking and industry.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Different approaches to Banking computerization, WAN, LAN, VSAT, Networking system – Single Window concept – usage of ATM – Advantages, Limitation – Anywhere Banking – Anytime Banking – Home Banking – Internet Banking – Online enquiry and update facilities – PIN – ATM card – Debit card – Smart card – Credit card	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Signature storage and display by electronic means – Document Handling System and Document Storage and Retrieval System.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Electronic fund transfer – SWIFT – Electronic clearing system – Debit and Credit Clearing – RBI – Net data – Net bank wire.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Impact of Technology – on its employees – Customer service – Management control.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Protecting – Confidentiality and secrecy of data – Cyber laws and its implications.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will get familiarize with the fundamentals of Banking concepts so as to use this concept for effective banking process and Technology.

TEXT BOOK:

- Choubey N.S,2003, Indian Banking in Electronic Era, Sarup and Sons Publication.

REFERENCE BOOKS:

- Sethijyotsna& Bhatia Nishwan Elements of banking and Insurance PHI Learning Private Limited New Delhi 2012

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Customer service. Management control	Signature storage and display by electronic means – Document Handling System and Document	No poverty,law Information	Protecting – Confidentiality and secrecy of data – Cyber laws and its implications



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th
Course: B.COM
SUBJECT: CORPORATE TAX PLANNING

Subject Code: 3CBCT503
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: This subject provides an introduction to, and overview of, fundamental concepts of income Tax. Topics include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Tax planning, tax management, tax evasion, tax avoidance. Types of companies Residential status of companies and tax incidence, clubbing Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, deductions available to corporate assesses. Tax on distributed profits, Units of Mutual funds.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Tax planning with reference to setting up of a new business: Location of Business, nature of business, form of organisation. Tax planning with reference to financial management decision -Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance Compensation Tax planning with reference to distribution of assets at the time of liquidation	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Tax planning in respect of non-residents, Taxable income for non- residents. interest, salaries and exemptions from tax to non-residents. Double taxation relief Provisions regulating transfer pricing, computation of Arm's length pricing Advance rulings Advance pricing agreement	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Tax planning with reference to business restructuring - Amalgamation - Demerger- Slump sale - Conversion of sole proprietary concern/partnership firm into Company - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: On successful completion of this subject, students will be able to: Employ a broad understanding of tax law, Conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information.

TEXT BOOK:

- Mehrotra, H.C., Income Tax Law & Practices, SahityaBhawan Publication, 2016.

REFERENCE BOOKS:

- Goel Sandeep, Financial Markets, Institution and Services, PHI publication

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax planning, tax management, tax evasion, tax avoidance	<ul style="list-style-type: none"> Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance Compensation Tax planning with reference to distribution of assets at the time of liquidation 	No hunger.	holding and subsidiary companies



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th
Course: B.COM
SUBJECT: INTERNATIONAL ECONOMICS

Subject Code: 3CBCE503
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The aim of this subject is to develop a basic understanding about the fundamental concepts and functions of Banking industry.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Meaning and Importance of International Economics, Intra and International Trade, Importance of International Trade in Economic Development, Theories of International Trade, Absolute and Comparative Advantage, Factor Endowments : Heckscher . Ohlin.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Interregional and International Trade - Distinguishing features of Interregional and International Trade- Differences and Similarities between inter-regional and international trade; Importance and Scope of International Trade. International division of Labour and Specialization; Smith's theory of Absolute Difference in Costs; Ricardian theory of comparative differences in costs and its application in Underdeveloped Countries.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Terms of Trade: Concept and Types, Tariff and Non-Tariff Barriers in International Trade. W.T.O . Objectives and its Functions. Balance of Trade . Concept and Types, Compositions and Structure of B.O.T and its Relationship with Balance of Payment, Methods of Corrections of Imbalance of Payment, International Capital Movement.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Terms of Trade -International trade and factor prices, Samuelson's Factor Price Equalization Theorem. The Terms of Trade- Meaning and various concepts of Terms of Trade; Factors affecting the Terms of Trade; Terms of Trade and underdeveloped countries.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Exchange Trends and Directions of India's Foreign tradeRate. Theories of Exchange Rate, Mint Par parity Theory, Purchasing Power Parity Theory.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK:

- Dominic Salvator, International Economics - Trade and Finance, Wiley india Pvt. Ltd.

REFERENCE BOOKS:

- Baumol W.J. Economic Theory and Operation Analysis, New Delhi, Prentice Hall Inc.
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.
- In Defense of Globalization, Book by JagdishBhagwati, oxford University
- International Economics, Book by Robert Carbaugh
- International Trade and Economic Dynamics: Essays in Memory of Koji Shimomur

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Trends and Directions of India's Foreign trade	• Interregional and International Trade - Distinguishing features of Interregional and International Trade- Differences and Similarities between inter-regional and international trade; Importance and Scope of International Trade	Trade information, zero hunger	Exchange Rate, Mint Par parity



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 5th
Course: B.COM
SUBJECT: E-COMMERCE

Subject Code: 3CBCA503
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: To provide computer skill and knowledge for commerce students and to enhance the students understands of E-commerce & digital working Concept in commerce.

Unit	Unit wise course contents	Methodology Adopted
Unit - I	Concept of E-Commerce- Meaning Importance in the Context of modern Business Advantages of E-Commerce (as Comparison with Traditional and Morden Marketing).	Usage of ICT like PPT, Video Lectures, Black board.
Unit - II	Categories of E-Commerce (Models)- Business to Consumers (B to C) Model- Basic Concept, major Activities, Major Challenges. Models of B to C [Portals, e- tailor Business to Business (B to B) Model- Basic major activities, Types of B to B Market. Other Models- Business to Government (B to G), Consumer to Consumers (C to C), Consumers to Business (C to B).	Usage of ICT like PPT, Video Lectures, Black board.
Unit - III	E-CRM (Electronic Customer's relationship Management) Concept, Features, Goals of E-CRM Business Framework. Three phases of E_CRM, types of E-CRM, Functional Component of E-CRM.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - IV	E-Payment: Types of E-Payments- Payment card, Credit Card & Debit Card, Electronic or Digital cash Electronic or Digital wallet, Smart Card. Basic Concepts on online Banking.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Introduction to ERP (Enterprises resource Planning): Concept, Major Characteristics, Level of ERP, Benefits of ERP, Moulds of ERP, Phases of ERP Implementation, Limitations of ERP.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Student will be able to use computer system and Basic concept of E-Commerce and student will be able to use E-Commerce concept.

TEXT BOOK

- E-Commerce S.K. Katariya & Sons
- E-Comm in India Lap. Lamberi Pub.

REFERENCE BOOKS:

- Web Commerce Tech Addison Wesley MC Graw Hill

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Categories of E-Commerce (Models)- Business to Consumers (B to C) Model- Basic Concept, major Activities, Major Challenges. Models of B to C [Portals, e- tailor Business to Business (B to B) Model- Basic major activities, Types of B to B Market. Other Models- Business to Government (B to G), Consumer to Consumers (C to C), Consumers to Business (C to B).	E-CRM (Electronic Customer's relationship Management) Concept, Features, Goals of E-CRM Business Framework. Three phases of E_CRM, types of E-CRM, Functiona	No hunger	online Banking payment



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th
Course: B.COM
SUBJECT: BUSINESS AUDITING

Subject Code: 3CBCO601
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: This Course aims at imparting knowledge about the principles and methods of auditing and application.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and books, Working papers and vidences. Preparation before commencing of Audit.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Vouching, Verification of Assets and Liabilities.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Company Audit : Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report : Cleaned and Qualified report	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Investigation : Objectives, Difference between audit and investigations, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After studying this paper students will able to understand the fundamentals of Auditing along with various elements of Audit and Vouching..

TEXT BOOK:

- Sharma T.R., Business Auditing, SahityaBhawan Publication
- Shukla, S.M. and Sahai, S.P. – Business Statistics. SahityaBhavan Publication.
- Shukla, S.M. and Sahai, S.P. – Business Mathematics. SahityaBhavan Publication.

REFERENCE BOOKS:

- Porwal& Kapoor Auditing KitabMahal, Patna, 2005
- Tandon, B.N. . Auditing S.Chand&Company Publications New Delhi
- R.C. Saxena, Auditing, Himokys Publication house
- Basu, Auditing
- Jagdish Prasad, Auditing Principles

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Vouching, Verification of Assets and Liabilities	<ul style="list-style-type: none"> • Investigation 	Zero hunger, Audit information/	Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th

Course: B.COM

SUBJECT: CORPORATE ACCOUNTING

Subject Code: 3CBCO602

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: The objectives of the subject is to give exposure to the students, about fundamental of Corporate accounting principles, techniques and their application in the business decision making process.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Issue of Shares, Forfeiture, Reissue of shares and buy back of share Redemption of Preference Shares. Issue & Redemption of Debentures.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Final Accounts of Companies (Excluding calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).	Usage of ICT like PPT, Video Lectures, Black board.
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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard14 (Excluding intercompany holdings and reconstruction scheme)	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will understand the fundamental principles and techniques of corporate accounting so as to use these concepts for effective business decisions.

TEXT BOOK

- Shukla, S.M., Corporate Accounting. SahityaBhawan Publication.
- Karim Khanuja, Corporate Accounting. SBPD Agra.

REFERENCE BOOKS

- Goyal V.K ,2009, Corporate Accounting, Excel Book Publication
- Ready & Murthy Corporate Accounting, MarghanPublication ,Chennai
- Ashok Sehgal, Fundamentals of Corporate Accounting ,Taxha

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Accountant, Cost accountant, Financial advisor, Auditor	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	Accounts consultancy, Shareholder& accounts work



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th
Course: B.COM
SUBJECT: MONEY & FINANCIAL SYSTEM

Subject Code: 3CBCO603
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: To enable the students to understand the basic knowledge about the structure, organization and working of financial system in India.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Money- Evolution of money Functions of money, constituents of money supply in India (M1,M2,M3,M4) – meaning and changing relative importance of each, High powered money Meaning & uses, Sources of change in high powered money.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Finance:- Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, markets & instruments & their functions.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Commercial Banking Definitions of Bank-functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks. Non performing assets of commercial banks- Causes&remedies.Process of credit creation of comm. Banks & its limitations.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance. Development Banks and other non banking financial institutions, their main features, Unregulated credit Markets in India-main features.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Reserve Bank of India: Objective, organization, Functions and working - instruments of credit control Main feature of monetary policy since independence.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After completion of this paper, the student will be able to understand the structure and role of financial system, financial intermediaries and regulators in the Indian economy.

TEXT BOOK:

- Money & Financial System Dr. Satish Kumar Saha SBPD Publication
- Reserve Bank of India Bulletine

REFERENCE BOOKS:

- Money & Financial System Dr. Satish Kumar Saha
- Money & Financial System. Dr.Sinha Varshneey&Ratan Sahitya Bhawan Publication

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Commercial Banking	Finance:- Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, markets & instruments & their functions	Zero poverty money market information.	Money- Evolution of money Functions of money, constituents of money supply in India (M1,M2,M3,M4)



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th
Course: B.COM
SUBJECT: CREDIT & RISK MANAGEMENT IN BANKING

Subject Code: 3CBCB603
Theory Max. Marks: 75
Theory Min. Marks: 25

Course objective: The aim of this subject is to develop efficiency in risk management of banking and to develop decision making skill.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Bank credit – Basic Principles and Approach – Three C's – Purpose of lending – Security aspects – business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Lending to Different Customers – Individuals – Partnership – Limited companies – Trust – Association – Legal aspects – Documents to be called for	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure: Power – Petrol – Port – Agriculture: Crop – Plantation– Well – Motor Pump set – Tractor etc. Miscellaneous : Self – Employed. Business loan(Borrower Based) – Small Business :Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction – Disbursement – Follow Up – Recovery	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement – Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	NPA – Causes and Remedial Measures – Management of NPA's – Debt Recovery Tribunals – Asset Reconstruction Fund	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: At the completion of this subject, students should be able to become efficient in risk management of banking and credit management of banking and decision making skill is developed.

TEXT BOOK:

- Vaidyanathan.k,2013,Credit and risk management for Indian Banks, SAGE Publication

REFERENCE BOOKS:

- Sethijyotsna& Bhatia Nishwan Elements of banking and Insurance PHI Learning Private Limited

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Accounting and Risk Management job	Adviser in Banking	Zero poverty.Banking guidance	Banking Advisor



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th

Course: B.COM

SUBJECT: E-FILLING OF RETURNS

Subject Code: 3CBCT603

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To provide basic knowledge of computation of tax procedures and e-filing of return of the income tax.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Conceptual Framework: Meaning of e-filing: Difference between e- filing and regular filing of returns: benefits and limitation of e-filing, types of e-filing process: relevant notifications.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Income tax and E-filing of ITRs: Introduction to income tax – basic terminology, types of assessee, income taxable under different heads, basics of computation of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return. Instructions for filling out from ITR-1, ITR-2, ITR- 3, ITR-4, ITR4S, ITR-5, ITR-6.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	TDS and E-filing of TDS Returns: Introduction to the concept of TDS: provision regarding returns of TDS: Types of Forms for filling TDS returns of TDS: types of forms for filling TDS returns: practical workshop on e-filing of TDS returns.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Service tax and E-filing of Service tax returns: Introduction to service tax: relevant notifications regarding e-filing of service tax returns: steps for preparing service tax returns.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Introduction to income tax portal: preparation of electronic return (practical workshop), practical workshop on e-filing of service tax returns.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning these subject students will able to develop a basic understanding about tax procedures followed under Income and Services tax in India and its Return Filing Procedures.

TEXT BOOK:

- H.L. Malhotra, Income Tax Law & practices Sahitya Bhawan Publication

REFERENCE BOOKS:

- Ahuja, Girish., and Gupta, Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- VinodKamarSinghaniya, e- filing of Income Tax
- Return and Computation of Tax, Taxmann Publication Pvt. Ltd. New Delhi.
- Software: Excel Utility available at incometaxindiaefiling.gov.in

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax Consultant	<ul style="list-style-type: none"> • Income tax service. 	Zero Hunger	Account consultancy.Tax adviser



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th

Course: B.COM

SUBJECT: QUANTITATIVE TECHNIQUES

Subject Code: 3CBCE603

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To prepare the students with appropriate Statistical skills for analysis of economic factors and to prepare the students with appropriate introductory Mathematical skills for learning.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Statistics - Definition, Importance & Scope of Statistics, Measures of Central tendency. Measures of dispersion and skewness. Correlation Analysis- Correlation Coefficient, Methods of Computing simple correlation, Concept of Probable Error. Spearman's Coefficient of Rank Correlation.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Regression Analysis: Concept, Regression lines, Finding Regression Coefficients and equations. Interpolation and Extrapolation- Concept, Significance, Assumptions, Methods of Interpolation and Extrapolation	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Index Numbers: A Conceptual framework, uses, Types, Problems in construction of Index Numbers, The Chain Index Numbers, Base Shifting and Deflating the Index Numbers, Cost of Living Index Numbers.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Linear and Simultaneous Equations- Linear and Simultaneous Equations up to Three Variables and Its Application in Economics, Calculation of Equilibrium Prices, Impact of Tax and Subsidy on Demand and Supply Model Calculations of Factor Prices. Calculations of Macro Economic Variables.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Simple Differentiation- Simple Differentiation and Its Application in Economics, Calculation of Elasticity Coefficient. Marginal Cost and Marginal Revenue.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: After learning this subject student will get familiarize with the fundamentals of Economics concepts so as to use this concept for effective Business process within the organization.

TEXT BOOK:

- Jain Dr. S.C. Quantitative Techniques. Kailas pustaksadan Bhopal

REFERENCE BOOKS:

- Shukla S.C. Statistics technique. SahityaBhawan Publication, Agra. Gupta R.K. Quantitative Techniques . S. chand& company. Ltd.

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Reachers	<ul style="list-style-type: none"> Quantitative Adviser 	Zero Poverty	Marketing Adviser



DR. C.V.RAMAN UNIVERSITY
KARGI ROAD, KOTA, BILASPUR (C.G.)

SEMESTER- 6th

Course: B.COM

SUBJECT: COMPUTER APPLICATION IN BUSINESS

Subject Code: 3CBCA603

Theory Max. Marks: 75

Theory Min. Marks: 25

Course objective: To provide computer skill and knowledge for commerce students and to enhance the students understands of information technology tools for Business operations.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Introduction- Introduction to computer-Characteristics of computer, The computer System, Parts of Computers, Computer H/W setup, configuration, Networking, Mobile H/W Device and types wireless networking.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	operating System-Introduction to OS, overview of various computer & mobile OS & Application, Feature of latest Windows OS. Type of Operating System.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Database Designs for Accounting and Business Application- Reality-Expressing the application, Creating Initial design in Entity Relationship (ER) Model, Transforming ER Model to Relational data model. SQL and Retrieval of Information: Basic Queries, Reports, Modules.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	DBMS Software-Environment: SQL, Table, Queries, DBMS in the areas of Accounting, Inventory, Managing the data records of Employees, suppliers and customers.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	CAAT Tools-Capabilities & Importing Data from Accounting & other Application System- An Introduction Analytical report, Duplicates / Gaps. Sorting & Charting, Stratification, Summarization.	Usage of ICT like PPT, Video Lectures, Black board.

Course outcome: Student will be able to use computer System and students will be understands of information and Data Process.

TEXT BOOK:

- Introduction to information technology Rajaraman V
- Business data communication and Network Wiley
- Computer Application Science Eliason A.L.

REFERENCE BOOKS:

- Bharat publication, Computer Applications In Business, Dr. Sunil Taneja.

Job opportunity	Employability skill developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer operator., Data base design	<ul style="list-style-type: none"> • Computer job 	Zero hunger	Computer related job,Design