

संस्कृत विश्वविद्यालय  
**Barkatullah University, Bhopal**

As per model syllabus of U.G.C. New Delhi, drafted by Central Board of Studies and Approved by Higher Education and the Governor of M.P.



संस्कृत विद्यापीठ;  
Faculty of Commerce  
**Syllabus & Prescribed Books**

**B.Com. Semester Examination 2014-15**  
**First & Second Semester**  
(10+2+3)

संस्कृत विश्वविद्यालय  
द्वारा  
संस्कृत विश्वविद्यालय  
संस्कृत विश्वविद्यालय

2014&15

पृष्ठ संख्या: 50-00

# **BARKATULLAH UNIVERSITY, BHOPAL**

## **GROUP OF THE SUBJECT**

### **FOUNDATION COURSE IN COMPULSORY REGULAR CANDIDATE**

1. Regular group : All Compulsory Subjects.
2. Comp. App./Tax Procedure and Practice/Foreign Trade Practice & procedure/ Principal & Practice of Management Insurance/ Office Management & Sec. Practice/ Tourism and Travel Management/ Adverting Sales Promotion & Sales Management (any one subjects in place of Economics group in B.Com I & II)
3. B.Com. III Opt. speciliazation Group (C) or vocational Group (D) any one.

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**SESSION 2014-15**

**B.COM**

**Page No.**

**First Semester**

**01-29**

**Second Semester**

**30-53**

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Faculty of Commerce  
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**B.Com. Semester Examination-2014-15**  
**First Semester**  
(10+2+3)

संस्कृत विश्वविद्यालय  
द्वारा  
संस्कृत विश्वविद्यालय  
संस्कृत विश्वविद्यालय

I = 2014&15 I s i d f ' k r f o | k f f k z ; k a d s f y ; s c h d k e - i f k e  
I e t V j g r q I a k k s / k r i k B ; d e ; k s t u k ¼ d y i z ' u i = i z k k y h ½ d s v a x z

fuEukidr fo"k; ekU; fd; s x; &  
**B.COM. FIRST SEMESTER SYLLABUS**

**Accounts Group (ys[kk I ewg)**

Financial Accounting forrh; ys[kkadu

**Managem ent Group (i z a k I ewg)**

Business Law

0; ol kf; d I flu; e

**Applied Economics Group (0; ogkfjd vfkz ' kkl= I ewg)**

**Vocational Group (0; ol kf; d I ewg)**

Micro Economics

0; f"V vfkz' kkl=

I = 2014&15 I s ykxw gksus okys vk/kkj i kB-; dze dh I seLVjokj 0; oLFkk

SEMESTER	PAPER-I (100 MARKS)		
	TITLE	INTERNAL	THEORY
FIRST	ufrd ewY; vkSj Hkk"kk & I (Moral Values & Language-I)	15 Part-A : Moral Values + Hindi = 05+05=10 Marks Part-B : English = 5 Marks	85 Part-A : Moral Values + Hindi = 15+35=50 Marks Part-B : English = 35 Marks
	PAPER-I (100 MARKS)		
	m ferk fodkl & I (Development of Entrepreneurship-I)	15 Marks	35 Marks

v½ i R; d LeLVj ds i Fke iz'ui = esa fuEu rhu i kB-; fo"k; fuEukuql kj I ekfgr gk.x%  
 1½ ufrd ewY; & bdkbz & 1  
 2½ fgUnh Hkk"kk & bdkbz & 2 , oa 3  
 3½ ~~vk~~ & bdkbz & 4 , oa 5

ck½ i R; d LeLVj d f}rth; iz'ui = LokLq kj dgy 50 v-dka dk jg.xkA ewY; kadu , oa ijh{kk 0; oLFkk

vkrfjd ewY; kadu

i Fke iz'ui = ds vkrfjd ewY; kadu esa fuEukuql kj 0; oLFkk jg.xk%

1½ bdkbz 1 ufrd ewY; ½ & 05 vad

2½ bdkbz 2 , oa 3 fgUnh Hkk"kk ½ & 05 vad

3½ bdkbz 4 , oa 5 ~~vk~~ ½ & 05 vad

f}rth; iz'ui = ds vkrfjd ewY; kadu esa fuEukuql kj 0; oLFkk jg.xk%

bdkbz 1 I s 5 rd & 15 vad

I S) kfrd ewY; kadu

1/4 1/2 i Fke iz'ui= dk I S) kfrd ewY; kadu rhu ?k-Vka esa fd; k tko-xkA bl iz'ui= eank [k.M v rFkk c gk -xs bl gsrq ijh{kkFkhZ dks nks mRrj iqfLrdk, a i Fkd& i Fkd nh tko-xkA [k.M&v gsrq izFke mRrj iq fLrdk esa izFke rhu bdkbz ; ka 1/4 sfrd ewY; , oa fgUnh Hkk"kk 1/2 dks I fEefyr djrs gq, mRrj nus ckr LFkku fu/kkZjr jg-xkA bl h iz dkj [k.M&c gsrq f}rh; mRrj iqfLrdk es a bdkbz 4 , oa 5 1/4 axsth Hkk"kk 1/2 dks I fEefyr djrs gq, LFkku jgs xkA vadk d k foj.k fuEukuql kj g%&

1/4 1/2 [k.M&v izFke mRrj iqfLrdk 1/4 sfrd ewY; , oa fgUnh Hkk"kk 1/2 &50 vad oLrfu"B iz'u dty 05] vad 05 1/5 x 1 1/4 dsoy bdkbz 2 , oa 3 I s dty 05 cgfodyih; iz'u i nNs tkoxsA y?kq mRrjh; iz'u dty 03] vad 15 1/3 x 5 1/4 bdkbz 1] 2 , oa 3 I s , d&, d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkoxsA nh?kz mRrjh; iz'u dty 03] vad 30 1/3 x 10 1/4 bdkbz 1] 2 , oa 3 I s , d&, d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkoxsA

1/2 1/2 [k.M&c f}rh; mRrj iq fLrdk 1/4 axsth Hkk"kk 1/2 &35 vad oLrfu"B iz'u dty 05] vad 05 1/5 x 1 1/4 bdkbz 4 , oa 5 I s dty 05 cgfodyih; iz'u i nNs tkoxsA y?kq mRrjh; iz'u dty 02] vad 10 1/2 x 5 1/4 bdkbz 4 , oa 5 I s , d&, d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkoxsA nh?kz mRrjh; iz'u dty 02] vad 20 1/2 x 10 1/4 bdkbz 4 , oa 5 I s , d& , d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkoxsA

1/4 1/2 f}rh; iz'ui= dk I S) kfrd ewY; kadu i wokZud kj jgsxkA

# BARKATULLAH UNIVERSITY, BHOPAL

## FIRST SEMESTER

- |                                  |   |
|----------------------------------|---|
| 1. Course Code :                 | 6. Internship Marks : <b>N</b>            |
| 2. Course Name : <b>B.Com.</b>   | 7. Internship Passing Marks : <b>N</b>    |
| 3. Total Subject : <b>4</b>      | 8. Maximum marks : <b>450</b>             |
| 4. Compulsory Subject : <b>3</b> | 9. Minimum Passing percentage : <b>33</b> |
| 5. Optional Subject : <b>1</b>   | 10. Practical : <b>Y</b>                  |

Sub. code	Subject Name	Theory							Practical		Total	
		Paper			CCE		Total Marks		Max	Min	Max	Min
		1	Max	Min	Max	Min	Max	Min				
<b>Compulsory</b>												
	Foundation Course उत्तरदायी; वित्तिकर्तृ मार्गदर्शक एवं	85	85	28	15	05	100	33	0	0	150	50
		35	35	12	15	05	50	17	0	0		
<b>Accounts Group (यसकाले)</b>												
	Financial Accounting यसकाले	85	85	28	15	05	100	33	0	0	100	33
<b>Management Group (इसकाले)</b>												
	Business Law 0; 01 kf; d 1 flu; e	85	85	28	15	05	100	33	0	0	100	33
<b>Optional Paper (Select Any 1)</b>												
<b>Applied Economics Group (0; 0gkfjd vfkz kkl= 1 eg) Vocational Group (0; 01 kf; d 1 eg)</b>												
	Micro Economics 0; 1"V vfkz kkl=	85	85	28	15	05	100	33	0	0	100	33
<b>Vocational Course</b>												
	I Computer application	64	64	21	11	04	75	25	25	8	100	33
	II Office Management and Secretarial Practice	85	85	28	15	05	100	33	0	0	100	33
	III Principles and Practice of management of Insurance	85	85	28	15	05	100	33	0	0	100	33
	IV Tax-procedure & Practics	85	85	28	15	05	100	33	0	0	100	33
	V Tourism and Travel Management	85	85	28	15	05	100	33	0	0	100	33
	VI Foreign Trade Practices and Procedures	85	85	28	15	05	100	33	0	0	100	33
	VII Advertising Sales & Sales Management	85	85	28	15	05	100	33	0	0	100	33



**Department of Higher Education, Govt. of M.P.**  
**Under Graduate Semester wise Syllabus**  
**As recommended by Central Board of Studies and approved by the Governor of M.P.**  
**Session 2014-2015**

Class	:	B.A./B.Sc./B.Com./B.Sc.(Home Science)/ BCA/B.A. (Mgt.) 1 Year
Semester	:	I
Subject	:	Foundation Course (Values & Language)
Paper	:	I
Title of Paper	:	Moral Values & Language
Compulsory/Optional	:	Compulsory
Max. Marks	:	85 (Moral Education -15, Hindi -35, English -35)

**Particulars / Part - A**

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

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

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 Lukrd d{kks a ds fy; s l æLVj vuql kj i kB-; dæ  
 dnh; v/; ; u e.My }kjk vuq 'kfl r rFk e - iz ds jkT; iky }kjk vuq ekfnr  
**Session 2014-2015**

**Class** : B.A./B.Sc./B.Com./B.Sc. (Home Science) /  
 BCA/B.A. (Mgt.) 1 Year  
**Semester** : I  
**Subject** : Foundation Course (vk/kkj i kB-; Øe)  
**Paper** : II  
**Title of Paper** : m|ferk fodkl  
**Compulsory/Optional** : Compulsory  
**Max. Marks** : 50 (Theory 35+ CCE 15)

**Particulars**

इकाई - 1	उद्यमिता-परिभाषा, विशेषताएँ एवं महत्त्व, एक उद्यमी के प्रकार एवं कार्य, उद्यमिता अभिप्रेरणा घटक।	
इकाई - 2	अ) लक्ष्य प्राप्ति की प्रेरणा एवं विचारों की स्थापना। लक्ष्य निर्धारण एवं चुनौती का सामना। समस्या समाधान एवं सृजनात्मकता। क्रमबद्ध योजना एवं क्षमता की दिशाबद्धता। आत्मविश्वास का विकास। ब) सम्प्रेषण कला। शब्दिक व अशाब्दिक सम्प्रेषण प्रभावित करने की क्षमता। सम्प्रेषण की आधुनिक तकनीक	
इकाई - 3	अ) परियोजना प्रतिवेदन चुनी हुई प्रक्रिया का मूल्यांकन विस्तृत परियोजना प्रतिवेदन- आवश्यकता एवं प्रासंगिकता परियोजना प्रपत्र के प्रमुख भाग, परियोजना प्रतिवेदन तैयार करना। ब) संगठन के प्रकार का चयन-एकाकी व्यवसाय, साझेदारी एवं सहकारी समिति का अर्थ एवं विशेषताएँ संगठन के चयन को प्रभावित करने वाले घटक। स) आर्थिक प्रबंधन वित्तीय संस्थान एवं बैंको की भूमिका, बैंकिंग, वित्तीय योजना, कार्यशील पूँजी-मूल्यांकन तथा प्रबंधन, लागत व मूल्य निर्धारण तथा लाभ कामूल्यांकन, आर्थिक लेखा-जोखा रखना।	

हकाई - 4	<p>अ) उत्पादन का प्रबंधन, कच्चा माल क्रय करने की प्रक्रिया</p> <p>चल सम्पत्ति/माल का प्रबंधन गुणवत्ता प्रबंधन कर्मचारी प्रबंधन पैकिंग</p> <p>ब) विपणन प्रबंधन</p> <p>चिक्री एवं बेचने की कला बाजार की समझ एवं विपणन नीति उपभोक्ता प्रबंधन समय प्रबंधन</p>	
हकाई - 5	<ol style="list-style-type: none"> <li>1. नियामक संस्थाओं की भूमिका—जिला उद्योग केन्द्र, प्रदूषण निवारण मंडल, खाद्य एवं औषधि प्रशासन, विद्युत विभाग तथा नगर निगम का विशेषअध्ययन।</li> <li>2. विकासात्मक संस्थाओं की भूमिका, खादी एवं ग्रामीण आयोग/बोर्ड, मध्यप्रदेश वित्त निगम, अनुसूचित बैंक, मध्य प्रदेश का महिला आर्थिक विकास निगम।</li> <li>3. स्वरोजगार मूलक योजनाएँ – प्रधानमंत्री रोजगार योजना, स्वर्ण जयंती शहरी रोजगार योजना, रानी दुर्गावती स्वरोजगार योजना, दीनदयाल स्वरोजगार योजना।</li> <li>4. विभिन्न अनुदान योजनाएँ— लागत पूँजी अनुदान, ब्याज अनुदान, प्रवेश कर से छूट, परियोजना प्रतिवेदन, प्रतिपूर्ति अनुदान आदि।</li> <li>5. महिला उद्यमियों हेतु विशेष प्रेरणाएँ, संभावनाएँ एवं समस्याएँ।</li> <li>6. मध्य प्रदेश आदिवासी वित्त विकास निगम की योजनाएँ, म.प्र. अन्त्यावसायी निगम की योजना, म.प्र. पिछड़ा वर्ग एवं अल्पसंख्यक वित्त विकास निगम की योजनाएँ।</li> </ol>	

\* सैद्धांतिक परीक्षा हेतु उपरोक्तानुसार 35 अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु 15 अंक निर्धारित हैं।

**Department of Higher Education, Govt. of M.P.**  
**Under Graduate Semester wise syllabus**  
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**M.P. Session 2014 -15**

<b>Class</b>	-	<b>B.A./B.Sc./B.Com./B.H.Sc./ B.A. (Mgt.) /B.C.A.</b>
<b>Subject</b>	-	<b>Foundation Course</b>
<b>Paper Title</b>	-	<b>Paper II : Development of Entrepreneurship</b>
<b>Semester</b>	-	<b>I</b>
<b>Compulsory/</b>	-	<b>Compulsory</b>
<b>Optional</b>		
<b>Maximum Marks</b>	-	<b>50 (Theory 35 + CCE 15)</b>

**Unit I :**      **Entrepreneurship-** Definition, Characteristics and importance, Types and functions of an entrepreneur, motivational factors of entrepreneurship.

- Unit II :**
- (a) Motivation to achieve targets and establishment of ideas. Setting targets and facing challenges. Resolving problems and creativity. Sequenced planning and guiding capacity, Development of self confidence.
  - (b) Communication skills, Verbal & Non Verbal Communication, Capacity to influence, Modern Techniques of Communication.

- Unit III :**
- (a) Project Report - Evaluation of selected process. Detailed project report – Preparation of main part of project report pointing out necessary and viability.
  - (b) Selecting the form of Organisation – Meaning and characteristics of sole Proprietorship, Partnership and cooperative committees, elements affecting selection of a form of an organisation.
  - (c) Economic management – Role of banks and financial institutions banking, financial plans, workingcapital-evaluation and management, keeping of accounts.

- Unit IV:**
- (a) Production management . Methods of purchase of Raw Materials. Management of movable assets/goods. Quality management. Employee management. Packing.
  - (b) Marketing Management. Sales and the art of selling.Understanding the market and market policy. Consumer management.Time management.

- Unit V:**
- (a) Role of Regulatory institutions – District Industry Centre, Pollution Control Board, Food and Drug Administration, special study of Electricity Development and Municipal Corporation.
  - (b) Role of development organizations, Khadi & village Commission/ Board, MP Finance Corporation, scheduled banks, MP Women’s Economics Development Corporation.
  - (c) Self-employment-oriented schemes, Prime Minister’s Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self- Employment scheme, Pt. Deendayal Self-employment scheme.
  - (d) Various grant schemes - Cost of Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc.
  - (e) Special incentives for Women Entrepreneurs, prospects & possibilities.
  - (f) Schemes of M.P. Tribal Finance Development Corporation, schemes of M.P. Antyavasai Corporation, schemes of M.P. Backward Class and Minorities Finance Development Corporation.



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Department of Higher Education, Govt. of M.P.

B.Com (Graduate) Semester wise Syllabus as recommended by Central Board of Studies and approved by the Governor of M.P.

<b>Session @l =</b>	<b>2014-15</b>
<b>Class @d{kk</b>	<b>B.Com @ch- dke</b>
<b>Semester @l etVj</b>	<b>First @i fke</b>
<b>Subject @fo"k;</b>	<b>Accounting @ys[ kkd u</b>
<b>Title of the paper @iz ui= dk 'k"kd</b>	<b>Financial Accounting @foRrh; ys[ kkd u</b>
<b>Compulsory @vfuo; ; k Optional@oBfyid</b>	<b>Compulsory @vfuo; ; l</b>
<b>Max. Marks @vf/kdre v d</b>	<b>85</b>

**Particulars / foOj.k**

<b>Unit -1</b>	<b>Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.</b>
इकाई-1	द्वि-प्रविष्टि प्रणाली की अवधारणा, लेखांकन की अवधारणाएं एवं परम्पराएं, जर्नल तैयार करना, जर्नल का उपविभाजन, खाताबही एवं तलपट का निर्माण, अंतिम खाते समायोजन सहित।
<b>Unit -2</b>	<b>Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account.</b>
इकाई-2	भारतीय लेखा मानकों का परिचय, लेखा मानक 6 एवं 10 का विस्तृत अध्ययन, शाखा लेखे, विभागीय लेखे।
<b>Unit -3</b>	<b>Royalty Accounts, InsolvencyAccounts.</b>
इकाई-3	अधिकार शुल्क खाते, दिवालिया खाते।
<b>Unit -4</b>	<b>Partnership Accounts - Adjustments and Guarantee, Admission of Partner, Retirement and Death of Partner.</b>
इकाई-4	साझेदारी खाते- समायोजन एवं गारण्टी, साझेदार का प्रवेश, साझेदार का अवकाश ग्रहण एवं मृत्यु।
<b>Unit -5</b>	<b>Partnership Accounts- Dissolution, Insolvency, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.</b>
इकाई-5	साझेदारी खाते- विघटन, दिवालिया, साझेदारी फर्मों का एकीकरण, साझेदारी फर्म का संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।

Numerical Questions  
 1.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 2.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 3.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 4.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 5.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 6.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 7.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 8.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 9.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$   
 10.  $\frac{1}{2}$  of  $\frac{3}{4}$  of 85 is  $\frac{1}{2} \times \frac{3}{4} \times 85 = \frac{3}{8} \times 85 = \frac{255}{8} = 31.875$

#### Recommended Books

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

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Department of Higher Education, Govt. of M.P.  
B.Com (Graduate) Semester wise Syllabus as recommended by Central Board of Studies  
and approved by the Governor of M.P.

<b>Session @l =</b>	<b>2014-15</b>
<b>Class @d{kk</b>	<b>B.Com @ch- dke</b>
<b>Semester @l etVj</b>	<b>First @i fle</b>
<b>Subject @fo"k;</b>	<b>Management @i c/ku</b>
<b>Title of the paper @izui= dk 'k"kd</b>	<b>Business Law @0; ol kf; d l flu; e</b>
<b>Compulsory @vfuok; l; k Optional@o&amp;fyid</b>	<b>Compulsory @vfuok; l</b>
<b>Max. Marks @vf/kdre v&amp;</b>	<b>85</b>

### Particulars / foqj.k

Unit -1	Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts.
इकाई-1	भारतीय अनुबंध अधिनियम, 1872-परिभाषाएं, अनुबंध की प्रकृति, प्रस्ताव एवं स्वीकृति, पक्षकारों में अनुबंध करने की क्षमता, स्वतंत्र सहमति एवं प्रतिफल, स्पष्ट रूप से व्यर्थ घोषित ठहराव, अनुबंधों का निष्पादन।
Unit -2	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts- Bailment, Pledge and Agency.
इकाई-2	अनुबंध भंग, अनुबंध भंग के उपचार, हानिरक्षा एवं प्रतिभूति अनुबंध। विशेष अनुबंध – निक्षेप, गिरवी एवं एजेन्सी।
Unit -3	Limited Liabilities Partnership Act, 2008, Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.
इकाई-3	सीमित दायित्व साझेदारी अधिनियम 2008, विनियम साध्य विलेख अधिनियम 1881- परिभाषाएं, विशेषताएं, प्रतिज्ञा पत्र, विनियम विपत्र, तथा धनादेश। धारक एवं यथाविधि धारक, चेक का रेखांकन, रेखांकन के प्रकार, विनियम विपत्र का अनादरण एवं निष्पादन।
Unit -4	Consumer Protection Act 1986- Main Provisions. Consumer Dusputes, Redressal Machinery.



इकाई-4	उपभोक्ता संरक्षण अधिनियम 1986 – प्रमुख प्रावधान ,उपभोक्ता विवाद, प्रतिरोषण मशीनरी।
Unit - 5	Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.
इकाई-5	विदेशी विनिमय प्रबंध अधिनियम 2000 (फेमा) – उद्देश्य एवं प्रमुख प्रावधान, बौद्धिक संपदा अधिकार अधिनियम का परिचय – कापीराईट, पेटेन्ट एवं ट्रेडमार्क।

#### Recommended Books

Singh Avtar	Estern Book Company Law.
Kuchal M. C.	Vikas Publishing House, New Delhi.
Bulchandani K.R.	Himalya Publising House, Mumbai. (Both Medium)
नौलखा आर.एल.	आरबीडी पब्लिशिंग हाउस, जयपुर
R.N.S. Pillai & V. Bhagvati	S. Chand. & Company New Delhi

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Department of Higher Education, Govt. of M.P.

B.Com (Graduate) Semester wise Syllabus as recommended by Central Board of Studies and approved by the Governor of M.P.

<b>Session @l =</b>	<b>2014-15</b>
<b>Class @d{kk</b>	<b>B.Com @ch- dke</b>
<b>Semester @l xlvj</b>	<b>First @ifk</b>
<b>Subject @fo"k;</b>	<b>Applied Economics @0; kogkfjd vFkz kkl=</b>
<b>Title of the paper @izui= dk 'kfkld</b>	<b>Micro Economics @0; f"V vFkz kkl=</b>
<b>Compulsory @vfuok; l; k Optional@oðfyid</b>	<b>Compulsory @vfuok; l</b>
<b>Max. Marks @vf/kdre vd</b>	<b>85</b>

### Particulars / foj.k

<b>Unit-1</b>	Micro Economics- Definition, meaning, inductive and Deductive methods, Importance and Limitations of Micro Economics.
इकाई-1	व्यष्टि अर्थशास्त्र – परिभाषा, अर्थ, आगमन एवं निगमन पद्धतियां, व्यष्टि अर्थशास्त्र का महत्व एवं सीमाएं।
<b>Unit -2</b>	Law of Demand- Meaning and Definition, Characteristics, Types of demand, Exceptions of Law of Demand.
इकाई-2	मांग का नियम– अर्थ एवं परिभाषाएं, विशेषताएं, मांग के प्रकार, मांग के नियम के निर्धारक तत्व, मांग के नियम के अपवाद।
<b>Unit -3</b>	Elasticity of Demand- Concept, Definition, Importance, Types and measurement of Elasticity of Demand, Production Function (with One and Two Variables), Economics - Internal and External.
इकाई-3	मांग की लोच–अवधारणा, परिभाषा, महत्व, मांग की लोच के प्रकार एवं माप, उत्पादन फलन (एक एवं दो चरों के साथ) बचतें– आंतरिक एवं बाह्य।
<b>Unit -4</b>	Factors of Production- Land, Labour, Capital, Organization and Enterprise. Division of labour and Efficiency of labour.
इकाई-4	उत्पादन के घटक–भूमि, श्रम, पूंजी, संगठन एवं साहस। श्रम विभाजन एवं श्रम की कार्यकुशलता।
<b>Unit - 5</b>	Market Structure - Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition.

इकाई-5	बाजार संरचना— अवधारणा, परिभाषाएं, विशेषताएं, वर्गीकरण, पूर्ण एवं अपूर्ण प्रतियोगिता के अन्तर्गत मूल्य निर्धारण।
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### **Suggested Reading :**

1. **Modern Micro economics Koustsohjarjiji A. Macmillan New Delhi.**
2. डॉ. जिनेन्द्र कुमार जैन — म.प्र.हिन्दी ग्रन्थ अकादमी भोपाल।
3. मिश्रा एवं पुरी — हिमालय पब्लिशिंग हाउस, मुम्बई।
4. पी.एम. चौपाडा — कल्याणी पब्लिशर नई दिल्ली।
5. बी.एल. ओझा — आरबीडी पब्लिशिंग हाउस, जयपुर।
6. **D.N. Dwivedi - Vikas Publising House New Delhi**

**Barkatullah University, Bhopal**  
**Semester – Wise Scheme for B. Com. (Computer Application)**  
**Session 201 4-15 onwards**

**B. Com. (Computer Application) Sem. I**

<b>Code No.</b>	<b>Paper</b>
CA 101	P.C. Software and Fundamentals of Computer
<b>Practical</b>	
CA 102	P.C. Software

**Scheme of Marks**

Theory Papers	64 marks
Sessional marks	11 marks
Practical	25 marks
<b>Total</b>	<b>100 marks</b>

## BARKATULLAH UNIVERSITY, BHOPAL

Class - B.Com  
Subject - Computer Application  
Paper name - P.C. Software and Fundamentals of Computer  
(Paper Code : CA - 101)  
Semester - I

Max. Marks - 64

**UNIT I** Microsoft Disk Operating System: Introduction, History And Versions Of Dos Fundamentals Of Dos, Booting Process, Internal Dos Commands TYPE, COPY DEL, CD, MD, RD, CLS, DIR, COPY CON, REN, TIME, DATE, VER, VOL, PROMPT, PATH. Concept of files and Files and Directories.

Elementary External Dos Commands: SCANDISK, FORMAT, DISKCOPY, TREE, DELTREE, FDISK, MORE, move, DOSKEY, DISKCOMP, EDIT, MEM, Creating Batch Files.

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

**UNIT III** Introduction To Word Processing: features, Advantages and application areas of Word Processing, Introduction to parts of a word window, creating opening, saving & closing a document, formatting text, page setting, editing a document file, Spell Check & grammar, Using Paragraph Styles,

Copying A Block To Another File, Newspaper Style Columns, Using Macros, Headers And Footers, Finding Text, Setting Up Printers, Mail Merge,

Printing the document file, creating table using table , insert clip art, and graph use of tabs creating table, adding, deleting rows & columns, changing column width & row height

**UNIT IV**      **Introduction:** Computer System Organization, Characteristics and uses. Generations of Computers.

Types of computers : Analog, Digital (micro, mini, mainframe and super computers) and hybrid.

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

**Output Devices:** Monitor characteristics and type of monitors: CRT , flat panel, LCD MONITOR, LCD screen. Daisy Wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotters, Sound Card and Speaker.

Storage Devices: Storage Fundamentals: Primary Vs Secondary. Various Storage Devices: Magnetic Tape, Cartridge Tape, Data drives, Hard disk drives, Floppy disks, CD, VCD, CD-RW, Zip Drive, DVD, DVD-RW .

Types of softwares: System software, Application Software.

**UNIT V**      Types of O.S.: Single user, Multi-user, Real time, Time sharing and Batch processing, Multiprocessing, Multiprogramming, Multitasking, Distributed processing.

Programming Languages: - Low-level Language, Assembly Language, Middle Level Language and High Level Language, Compiler, Interpreter, Assembler, Difference between Compiler & Interpreter.

**Text Books:**

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

**References :**

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

## BARKATULLAH UNIVERSITY, BHOPAL

Class	-	B.Com
Subject	-	Computer Application
Paper name	-	Practical :- PC Software (Paper Code : CA - 102)
Semester	-	I

Max. Marks - 25

### Suggested List of Practicals

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

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

**Class** - **B.Com**  
**Subject** - **Office Management**  
**Paper name** - **Typing & Shorthand**  
**Semester** - **I**

**Max. Marks - 85**

**UNIT - I** Introduction of the Typewriter - its use and importance, categories of typewriter its use and importance, categories of typewriter, parts of typewriter and its uses, care and upkeep of a typewriter. Methods of typewriting : Touch, Sight.

**UNIT - II** Key board operation: Material required for typing, inserting and removal of paper, use of special signs and symbols.

**UNIT - III** Display Typewriting : Types of heading, paragraphs and foot notes style of typing margin and line spacing. Different kinds of letters, and arrangement of tabular statements.

**UNIT - IV** Typewriter maintenance – Standards of typewriter makes of typewriter procedure of typewriter

**UNIT - V** Electric and Electronic Typewriter – Importance and use of electric type writer, advantages of electrical and electronic typewriter, salient features of electronic typewriter.



**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

Class	-	B.Com
Subject	-	Principles & practice of Insurance
Paper name	-	Life Insurance
Semester	-	I

**Max. Marks - 85**

- UNIT -I** Need for security against economic difficulties, risk & uncertainty. Life Insurance as a collateral as a measure of financing business constitution, as a protection to property, as a measure of investment.
- UNIT -II** Life Insurance contract – distinguisher characteristics, utmost good faith miserable interest caveat emptor, unilateral & allegory nature to contract proposal & application form, warranties. Policy construction and delivery, policy provision, laps revival, surrender value, paid-up policies, maturity nomination & assignment.
- UNIT -III** Method of calculatory economic risk in life insurance proposal, Measurement of risk & mortality table. Calculation of premium, payment of bonus, life insurance fund.
- UNIT -IV** Different types of life insurance policy, issued by LIC, Important legal provisions & judicial pronouncements of India.
- UNIT -V** Rules of agencies, After sale service to policy holders.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

Class	-	B.Com
Subject	-	Tax Procedure & Practice
Paper name	-	Indian Tax System
Semester	-	I

**Max. Marks - 85**

- Unit -I**      (A) **Tax** : Meaning definition, brief history salient features.
- (B) **Direct taxes** : Meaning merits and demerits.
- (C) **Indirect taxes** : Meaning merits & demerits.

**Unit -II**      **Commercial Tax** : Professional tax, entertainment tax, VAT - meaning features, significance, main provision.

**Unit -III**     Income meaning types, Previous year, Assessment year, Assesses, Residential Status and incidence of Tax liabilities.

**Unit -IV**     Salary – Nature, Classification, Provident Fund, Profit in lieu of salary and retirement benefits, gratuity, pension, computation of Income from salary including retirement and gratuity.

**Unit -V**      House property – Annual value, Deduction U/s 24 letout and self occupied house. Computation of taxable income from house property.

**Recommended Books : -**

1. Dr. H.C. Melhotra
2. Dr. Sribal Saklech

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Tourism and Travel Management</b>
<b>Paper name</b>	-	<b>Basics of Tourism &amp; Travel</b>
<b>Semester</b>	-	<b>I</b>

**Max. Marks - 85**

**Unit -I** Tourism : meaning definition and understanding of tourism as a phenomenon and as an industry. Various components of tourism industry.

**Unit -II** Various forms & types of tourism. A brief account of history of tourism, gradual evolution of tourism through ages.

**Unit -III** Significance of tourism and its co-relation with economy, society, culture and environment. Positive and negative impact of tourism.

**Unit -IV** Role of Government in tourism planning, legislation, control regulation and promotion. Role of local bodies in tourism.

**Unit -V** Recent emerging trends in tourism. Problems being faced by tourism in India.

**Reference : -**

1. International tourism Management by A.K. Bhatia
2. Tourism : Principles practices & Philosophies by Robert McIntosh.
3. Successful Tourism Planning by Pran Seth.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Foreign Trade Practice Sales Management</b>
<b>Paper name</b>	-	<b>Basics of foreign Trade</b>
<b>Semester</b>	-	<b>I</b>

**Max. Marks - 85**

- Unit -I** Concepts of foreign Trade, theories of International trade, objectives of trade policy and role of foreign trade in economics growth.
- Unit -II** Balance of trade and balance of payments, instruments of trade policy tariffs quantities and statistic.
- Unit -III** International economics in institution – W/A, IMF and world bank. India's. India's foreign trade in global context.
- Unit -IV** Foreign trade policy and its control in India. Policy making and institutions. Exchange control in India -objectives and definition.
- Unit -V** Export incentives -duty exemption schemes. EPCG duty draw backs, Role of commercial banks in foreign trade deferred payment system EXIM Bank.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Adv. Sales Promotions and Sales Management</b>
<b>Paper name</b>	-	<b>Advertising</b>
<b>Semester</b>	-	<b>I</b>

**Max. Marks – 85**

- Unit -I** Concept and importance of advertising and advertising function. Types of advertising, commercial and non-commercial advertising.
- Unit -II** Advertising media, different types of media, media planning impact of advertising, agencies, role, relationship with clients legal and ethical aspects of advertising.
- Unit -III** Advertising budget, factors, affecting to advertising expenditure.
- Unit -IV** Advertising : classified and display advertising. Complete advertising. Setting up of advertising objectives.
- Unit -V** Advertising message, preparation of a advertising message, elements: print copy, broadcast copy, copy for direct marks.

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***Barkatullah University, Bhopal***

As per model syllabus of U.G.C. New Delhi, drafted by Central Board  
of Studies and Approved by Higher Education and the Governor of  
M.P.



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Faculty of Commerce  
**Syllabus & Prescribed Books**

**B.Com. Semester Examination 2014 -15**  
**Second Semester**  
(10+2+3)

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**B.COM. FIRST SEMESTER SYLLABUS**

**Accounts Group (y s f k k I e w g)**

Business Mathematics 0; o l k f ; d x f . k r

**Management Group (i z a k I e w g)**

Business Organisation and Communication

0; o l k f ; d I a x B u , o a I E i z k . k

**Applied Economics Group (0; o g k f j d v f k z ' k k L = I e w g)**

**Vocational Group (0; o l k f ; d I e w g)**

Macro Economics

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I = 2014&15 I s ykxw gksus okys vk/kkj i kB~; dze dh I seLVjokj 0; oLFkk

SEMESTER	PAPER-I (100 MARKS)		
	TITLE	INTERNAL	THEORY
SECOND	ufrd ewY; vkSj Hkk"kk & II (Moral Values & Language- II)	15 <b>Part-A</b> : Moral Values + Hindi = 05+05=10 Marks <b>Part-B</b> : English = 5 Marks	85 <b>Part-A</b> : Moral Values + Hindi = 15+35=50 Marks <b>Part-B</b> : English = 35 Marks
	PAPER-I (100 MARKS)		
	TITLE	INTERNAL	THEORY
	m  ferk fodkl & II (Development of Entrepreneurship- II)	15 Marks	35 Marks

v½ iR;d seLVj ds iFke iz'ui= esa fuEu rhu i kB~; fo"ki; fuEukuql kj  
I ekfgr gksaxa %

1½ ufrd ewY; & bdkbZ & 1

2½ fgUnh Hkk"kk & bdkbZ & 2 , oa 3

3½ vax"kk k & bdkbZ & 4 , oa 5

ck½ iR;d seLVj dk f}rh; iz'ui= LokLp kj dny 50 v-dka dk jg-xkA  
ewY; kadu , oa ijh{kk 0; oLFkk

vkrfjd ewY; kadu

iFke iz'ui= ds vkrfjd ewY; kadu esa fuEukuql kj 0; oLFkk jg-xkA

1½ bdkbZ 1 ufrd ewY; ½ & 05 vad

2½ bdkbZ 2 , oa 3 fgUnh Hkk"kk ½ & 05 vad

3½ bdkbZ 4 , oa 5 vax"kk ½ & 05 vad

f}rh; iz'ui= ds vkrfjd ewY; kadu esa fuEukuql kj 0; oLFkk jg-xkA

bdkbZ 1 I s 5 rd & 15 vad



I S) kfrd ewY; kadu

1/4 1/2 i Fke iz'ui= dk I S) kfrd ewY; kadu rhu ?k-Vka esa fd; k tko~xkA bl iz'ui= eank [k.M v rFk c gk ~xs bl gsrq ijh{kkFkhZ dks nks mRrj iqfLrdk, a i Fkd& i Fkd nh tko~xhA [k.M&v gsrq izFke mRrj iq fLrdk esa izFke rhu bdkbz ; ka 1/4 kfrd ewY; , oa fglnh Hkk"kk1/2 dks I fEefyr djrs gq, mRrj nus ckr LFkku fu/kkZjr jg~xkA bl h iz dkj [k.M&c gsrq f}rh; mRrj iqfLrdk es a bdkbz 4 , oa 5 1/4 axsth Hkk"kk1/2 dks I fEefyr djrs gq, LFkku jgs xkA vadkfooj.k fuEukuql kj g%&

1/4 1/2 [k.M&v izFke mRrj iqfLrdk 1/4 kfrd ewY; , oa fglnh Hkk"kk1/2 &50 vad oLrfu"B iz'u dty 05] vad 05 1/5 x 1 1/4 dsoy bdkbz 2 , o 3 1 s dty 05 cgfodYih; iz'u i nNs tkosxA y?kq mRrjh; iz'u dty 03] vad 15 1/3 x 5 1/4 bdkbz 1] 2 , oa 3 1 s , d&, d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkosxA nh?kz mRrjh; iz'u dty 03] vad 30 1/3 x 10 1/4 bdkbz 1] 2 , oa 3 1 s , d&, d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkosxA

1/2 1/2 [k.M&c f}rh; mRrj iq fLrdk 1/4 axsth Hkk"kk1/2 &35 vad oLrfu"B iz'u dty 05] vad 05 1/5 x 1 1/4 bdkbz 4 , oa 5 1 s dty 05 cgfodYih; iz'u i nNs tkosxA y?kq mRrjh; iz'u dty 02] vad 10 1/2 x 5 1/4 bdkbz 4 , oa 5 1 s , d&, d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkosxA nh?kz mRrjh; iz'u dty 02] vad 20 1/2 x 10 1/4 bdkbz 4 , oa 5 1 s , d& , d iz'u vkarfjd fodYi ds I kFk iz'u i nNs tkosxA 1/2 f}rh; iz'ui= dk I S) kfrd ewY; kadu i nokZud kj jgsxkA

# BARKATULLAH UNIVERSITY, BHOPAL

## SECOND SEMESTER

- |                                  |   |
|----------------------------------|---|
| 1. Course Code : _____           | 6. Internship Marks : <b>N</b>            |
| 2. Course Name : <b>B.Com .</b>  | 7. Internship Passing Marks : <b>N</b>    |
| 3. Total Subject : <b>4</b>      | 8. Maximum marks : <b>450</b>             |
| 4. Compulsory Subject : <b>3</b> | 9. Minimum Passing percentage : <b>33</b> |
| 5. Optional Subject : <b>1</b>   | 10. Practical : <b>Y</b>                  |

Sub. code	Subject Name	Theory							Practical		Total	
		Paper			CCE		Total Marks		Max	Min	Max	Min
		1	Max	Min	Max	Min	Max	Min				
<b>Compulsory</b>												
	<b>Foundation Course</b>											
	(i) Moral Values & Language -II	85	85	28	15	05	100	33	0	0	150	50
	(ii) Development of Entrepreneurship -II	35	35	12	15	05	50	17	0	0		
<b>Accounts Group (यसक लेग)</b>												
	Business Mathematics 0; kol kf; d xf.kr	85	85	28	15	05	100	33	0	0	100	33
<b>Management Group (िकक लेग)</b>												
	Business Organization and Communication 0; kol kf; d I axBu , oa I Ei s "k.k	85	85	28	15	05	100	33	0	0	100	33
<b>Optional Paper (Select Any 1)</b>												
<b>Applied Economics Group (0; ogkfj d vFk' kL= I eg) Vocational Group (0; ol kf; d I eg)</b>												
	Macro Economics I ef"V vFk' kL=	85	85	28	15	05	100	33	0	0	100	33
<b>Vocational Course</b>												
	I Computer application	64	64	21	11	04	75	25	25	8	100	33
	II Office Management and Secretarial Practice	85	85	28	15	05	100	33	0	0	100	33
	III Principles and Praxtice of management of Insurance	85	85	28	15	05	100	33	0	0	100	33
	IV Tax -procedure & Practics	85	85	28	15	05	100	33	0	0	100	33
	V Tourism and Travel Management	85	85	28	15	05	100	33	0	0	100	33
	VI Foreign Trade Practices and Procedures	85	85	28	15	05	100	33	0	0	100	33
	VII Advertising Sales & Sales Management	85	85	28	15	05	100	33	0	0	100	33

**Department of Higher Education, Govt. of M.P.**  
**Under Graduate Semester wise Syllabus**  
**As recommended by Central Board of Studies and approved by the Governor of M.P.**

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 dnh; v/; ; u e.My }kjk vuq 'kāl r rFk e - iz ds jkT; iky }kjk vuq eknr

**Session 2014-2015**

**Class** : B.A./B.Sc./B.Com./B.Sc. (Home Sciece)/BCA/  
 B.A. (Mgt)1 Year  
**Semester** : II  
**Subject** : Foundation Course (vk/kkj i kB-; Øe)  
**Paper** : I  
**Title of Paper** : ufrd ewY; vksj Hkk"kk (Moral Values & Language)  
**Compulsory/Optional** : Compulsory  
**Max. Marks** : 85 (Moral Education-15, Hindi-35, English-35)

**Part - A**

Unit – 1	<b>नैतिक मूल्य</b> 1. अंतर्ज्ञान और नैतिक जीवन – सर्वपल्ली राधाकृष्णन 2. अप्प दीपो भव. – स्वामी श्रद्धानंद 3. बुद्ध की करुणा – डॉ. सद्धा तिरुस्त	15
Unit – 2	<b>हिन्दी भाषा</b> 1. भारत वन्दना (कविता) – सूर्यकांत त्रिपाठी 'निराला' 2. पुष्प की अभिलाषा (कविता) – माखनलाल चतुर्वेदी 3. अकाल और उसके बाद (कविता) – नागार्जुन 4. निर्माल्य (ललित निबंध) – विद्यानिवास मिश्र 5. मानक हिन्दी का स्वरूप (संकलित)	17
Unit- 3	<b>हिन्दी भाषा</b> 1. अफसर (व्यंग्य) – शरद जोशी 2. भोलाराम का जीव (व्यंग्य) – हरिशंकर परसाई 3. भारत का सामासिक व्यक्तित्व (चिंतनपरक) – जवाहरलाल नेहरू 4. भारत देश और उसके निवासी (विश्लेषणपरक) – रामधारी सिंह दिनकर 5. पल्लवन और संक्षेपण (संकलित)	18

**Part - B**

Unit- 4	<b>English Language</b> 1. William Wordsworth : The Solitary Reaper 2. A Song of Kabir- Translated by Tagore 3. Khushwant Singh : The Portrait of a Lady 4. Mahatma Gandhi : Satyagraha	17
Unit- 5	<b>English Language</b> Comprehension, Unseen Passages, Report- writing, Composition, Short Essay, Paragraph Writing (Based on the expansion of an idea)  <b>Basic language skills</b> : vocabulary, synonyms, antonyms, word formation, prefixes, suffixes, confusing words, similar words with different meanings, proverbs, situational conversations like conversation at the post office, bank, market place, railway station, college etc.  <b>Basic language skills</b> : Grammer and Usage, Tenses, Prepositions, determiners, countable/ uncountable nouns, verbs, articles and adverbs	18

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

**Department of Higher Education, Govt. of M.P.**  
**Under Graduate Semester wise Syllabus**  
**As recommended by Central Board of Studies and approved by the Governor of M.P.**

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**Session 2014-2015**

**Class** : B.A./B.Sc./B.Com./B.Sc. (Home Science) /  
BCA/B.A. (Mgt.) 1 Year

**Semester** : II

**Subject** : Foundation Course (vk/kkj i kB-; Øe)

**Paper** : II

**Title of Paper** : m|ferk fodkl

**Compulsory/Optional** : Compulsory

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

**Particulars**

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

\* सैद्धान्तिक परीक्षा हेतु उपरोक्तानुसार 35 अंक और आन्तरिक मूल्यांकन (सीसीई) हेतु 15 अंक निर्धारित हैं।

## Under Graduate Semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

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Session 2014-2015

**Class** : B.A./B.Sc./B.Com./B.Sc. (Home Science) /  
BCA/B.A. (Mgt.) 1 Year  
**Semester** : II  
**Subject** : Foundation Course (vk/kkj i kB~; Øe)  
**Paper** : II  
**Title of Paper** : Development of Entrepreneurship  
**Compulsory/Optional** : Compulsory  
**Max. Marks** : 50 (Theory 35+ CCE 15)

**Unit I :** **Entrepreneurship**-Meaning, Concept, Characteristics of entrepreneur,  
Qualities of Successful Entrepreneurs

**Unit II:** Types of entrepreneurship, importance and views of various  
thinkers (Scholars).

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

**Unit III :** Projects and various organisations (Govt., non-Govt.), Govt.  
Projects, Non- Govt. projects. Contribution of Banks, their  
limitations, scope.

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

**Unit V:** Problems and Scope of the Entrepreneur :

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

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Department of Higher Education, Govt. of M.P.

B.Com (Graduate) Semester wise Syllabus as recommended by Central Board of Studies and approved by the Governor of M.P.

Session @l =	2014-15
Class @d{kk	B.Com @ch- dke
Semester @l etVj	Second @f}rh;
Subject @fo"k;	Accounting @ys[kkdu
Title of the paper @izui= dk 'k"kd	Business Mathematics @0; kol kf; d xf.kr
Compulsory @vfuo; l; k Optional@oBfyid	Compulsory @vfuo; l
Max. Marks @vf/kdre vd	85

### Particulars / foj .k

Unit-1	Ratio- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokrage .
इकाई-1	अनुपात-प्राप्ति व त्याग अनुपात, समानुपात, प्रतिशत, कमीशन, बट्टा एवं दलाली ।
Unit -2	Simultaneous Equations - Meaning, Characteristic Types and Calculations, Preparation of Invoice.
इकाई-2	युगपद् समीकरण-अर्थ विशेषताएँ प्रकार एवं गणनायें, बीजक का निर्माण ।
Unit -3	Elementary Matrices -Definition and Calculations, Types of Matrices.
इकाई-3	प्रारम्भिक आव्यूह-परिभाषा एवं गणनायें आव्यूह के प्रकार ।
Unit -4	Logarithms and Antilogarithms - Principles and Calculations, Introductions of Calculus, Methods of Differentiation, Partial Derivatives.
इकाई-4	लघुगणक एवं प्रतिलघुगणक - सिद्धांत एवं गणनाएँ । कलन का परिचय, अवकलन की विधियाँ , आंशिक अवकलन ।
Unit - 5	Simple and Compound Interest, Profit and Loss. Linear Programming, Introduction.
इकाई-5	साधारण एवं चक्रवृद्धि ब्याज, लाभ एवं हानि । रेखीय प्रकमन - परिचय ।

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### Recommended Books

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



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Department of Higher Education, Govt. of M.P.  
 B.Com (Graduate) Semester wise Syllabus as recommended by Central Board of Studies  
 and approved by the Governor of M.P.

<b>Session @l =</b>	<b>2014-15</b>
<b>Class @d{kk</b>	<b>B.Com @ch- dke</b>
<b>Semester @l etVj</b>	<b>Second @f}rh;</b>
<b>Subject @fo"k;</b>	<b>Management @icdku</b>
<b>Title of the paper @izui= dk 'kfkZd</b>	<b>Business Organization and Communication @0; kol kf; d l axBu , oa l Ei zk.k</b>
<b>Compulsory @vfuo; l ; k Optional@o&amp;dfYid</b>	<b>Compulsory @vfuo; l</b>
<b>Max. Marks @vf/kdre vđ</b>	<b>85</b>

### Particulars / fo0j .k

<b>Unit-1</b>	<b>Business Organization : Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business , Promotions of Business : Meaning, Functions, Stages of Promotion. Forms of Business Organization : Detailed Study of Sole Proprietorship and Partnership.</b>
इकाई-1	व्यावसायिक संगठन : परिभाषा, अवधारणा, विशेषताएं, उद्देश्य, महत्व, घटक एवं कार्य, व्यवसाय में नैतिक मूल्य, व्यवसाय का सामाजिक उत्तरदायित्व। व्यवसाय का प्रवर्तन : अर्थ, कार्य, प्रवर्तन की अवस्थाएं। व्यवसाय संगठन के प्रकार : एकाकी स्वामित्व एवं साझेदारी का विस्तृत अध्ययन।
<b>Unit -2</b>	<b>Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organisation-Need, Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.</b>
इकाई-2	कम्पनी का संगठन : अर्थ, परिभाषा, निजी एवं सार्वजनिक कम्पनी का निर्माण, गुण, दोष, कम्पनी के प्रकार। सहकारी संगठन – आवश्यकता, अर्थ, महत्व एवं इसके गुण दोष। सार्वजनिक उपक्रम – अवधारणा, अर्थ, विशेषताएं, उद्देश्य एवं महत्व। भारत में बहुराष्ट्रीय निगम – एक परिचय।
<b>Unit -3</b>	<b>Communication- Introductions, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of</b>



	<b>Communication, Means of communication - Verbal Communication, SWOT Analysis.</b>
इकाई-3	संप्रेषण –परिचय, परिभाषा, प्रकृति उद्देश्य, प्रबंधको के लिए संप्रेषण का महत्व, संप्रेषण के तत्व, प्रतिपुष्टि। संप्रेषण के आयाम और दिशाएं, संप्रेषण के माध्यम – शाब्दिक संप्रेषण, स्कोट विश्लेषण।
<b>Unit -4</b>	<b>Non-Verbal communication, Body Language, Paralanguage, Sign Language , visual and Audio Communication , Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.</b>
इकाई-4	अशाब्दिक संप्रेषण, दैहिक भाषा, पार्श्व भाषा, संकेत भाषा, संप्रेषण दृश्य एवं श्रव्य संप्रेषण, संप्रेषण की श्रृंखलाएं, संप्रेषण की बाधाएं। लिखित व्यावसायिक संप्रेषण – अवधारणा, लाभ, हानियां, महत्व। व्यावसायिक पत्रों की आवश्यकता एवं प्रकार, प्रभावी व्यावसायिक पत्र की विशेषताएं।
<b>Unit - 5</b>	<b>Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network.</b>
इकाई-5	आधुनिक संप्रेषण के रूप – फैंक्स, ई-मेल, दृश्य परिचर्चा। भूमण्डलीय व्यवसाय के लिए अन्तर्राष्ट्रीय संप्रेषण, समूह संप्रेषण नेटवर्क।

#### Recommended Books

Dr. Ramesh Mangal (English)	Business Communations, Univeral Pub. Agra.
डॉ. विनोद मिश्रा	साहित्य भवन, आगरा
डॉ. सुरेश चन्द्र जैन	व्यावसायिक संगठन
डॉ. अरुण पाठक, डॉ. मेहता	व्यावसायिक संगठन
Jain K.	Himalya Publishing House, Mumbai.
Shashi K. Gupta	Kalyani Pubshing, New Delhi.
Nolkha R.C.	RBD Publishing House, Jaipur

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Department of Higher Education, Govt. of M.P.  
B.Com (Graduate) Semester wise Syllabus as recommended by Central Board of Studies  
and approved by the Governor of M.P.

<b>Session @l =</b>	<b>2014-15</b>
<b>Class @d{kk</b>	<b>B.Com @ch- dke</b>
<b>Semester @l ælVj</b>	<b>Second @f}rh;</b>
<b>Subject @fo"k;</b>	<b>Applied Economics @0; kogkfj d vFkz 'kkl=</b>
<b>Title of the paper @izui= dk 'kfl'kd</b>	<b>Macro Economics @ l ef"V vFkz 'kkl=</b>
<b>Compulsory @vfuo; l ; k Optional@oðfyid</b>	<b>Compulsory @vfuo; l</b>
<b>Max. Marks @vf/kdre vð</b>	<b>85</b>

### Particulars / foj.k

Unit-1	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and Macro Economics.
इकाई-1	समष्टि अर्थशास्त्र – अवधारणा, प्रकृति महत्त्व, सीमाएं, व्यष्टि एवं समष्टि अर्थशास्त्र में अंतर।
Unit -2	National Income - Meaning, Definition and Concept, Methods for measuring National Income in India and its Problems.
इकाई-2	राष्ट्रीय आय— अर्थ, परिभाषा एवं अवधारणा। भारत में राष्ट्रीय आय की गणना की विधियाँ एवं इसकी समस्याएं।
Unit -3	Theories of Wages, Interest and Employment.
इकाई-3	मजदूरी, ब्याज एवं रोजगार के सिद्धांत ।
Unit -4	Monetary Theories - Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price.
इकाई-4	मौद्रिक सिद्धांत— मुद्रा का परिमाण सिद्धांत, मुद्रा का आधुनिक सिद्धांत। कीन्स का मुद्रा एवं कीमतों का सिद्धांत।
Unit - 5	Banking and Credit Management - Commercial banks and credit Control, Savings and Investments, Central Banking System, Money Inflation and Deflation
इकाई-5	बैंकिंग एवं साख प्रबंध, वाणिज्यिक बैंक एवं साख नियंत्रण, बचत एवं विनियोग। केन्द्रीय बैंकिंग प्रणाली। मुद्रा स्फीति एवं विस्फीति।

**Suggested Readings:**

1. मिश्रा एवं पुरी – हिमालय पब्लिशिंग हाउस , मुम्बई ।
2. बी.एल. ओझा – आरबीडी पब्लिशिंग हाउस , नई दिल्ली (जयपुर)
3. पी.एन. चोपडा – कल्याणी पब्लिशिंग हाउस, नई दिल्ली ।
4. M.C. Bais - Vikash Publishing House, New Delhi.

**Barkatullah University, Bhopal**  
**Semester – Wise Scheme for B. Com. (Computer Application)**  
**Session 2014 -15 onwards**

**B. Com. (Computer Application) Sem. II**

<b>Code No.</b>	<b>Paper</b>
CA 201	<b>PC Software and Data Processing</b>
<b><i>Practical</i></b>	
CA 202	PC Software

Scheme of Marks

Theory Papers	64 marks
Sessional marks	21 marks
Practical	25 marks
<b>Total</b>	<b>100 marks</b>

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

**Class** - **B.Com**  
**Subject** - **Computer Application**  
**Paper name** - **PC Software and Data Processing**  
**(Paper Code - CA-201)**  
**Semester** - **II**

**Max. Marks – 64**

**Unit I** Introduction To Spreadsheet: Definition And Advantages of Electronic Worksheet, Working On Spreadsheets, Range & Related Operations, Setting, Saving And Retrieving Worksheet File, Inserting, Deleting, Copying And Moving of Data Cells, Inserting And Deleting Rows & Columns, Copying , inserting, Renaming the sheet of workbook. Short-cut commands

Entering text and numeric data, Entering date and time different functions, formatting text and numeric data.

Functions and Other Features: Classification and Usage of Various Built -In- Functions In Worksheet, Passwords, Protecting A Worksheet

Printing of the worksheet, page margin setting and adding header and footer, Transferring Data to and From Non Worksheet Files, Database Handling, Creating, Naming & Executing Macros.

Creating graphs.

**Unit II** Introduction to MS - power point, Auto -wizard, creating a presentation using Auto content wizard, Blank presentation, creating, saving and printing a presentation, adding slide to a presentation, slide view, outline view , slide sorter view , notes view and slide show view.

Changing text font and size, selecting text style and colour, to set header and footer.

Using, bullets, clipart and word art gallery. Applying design template creating graph.

Adding transitions and Animation effects, setting timings for slide show  
preparing note pages, preparing audience handouts.

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

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

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

**Text Books:**

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

**Reference Books:**

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

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

**Class** - **B.Com**  
**Subject** - **Computer Application**  
**Paper name** - **Practical - PC Software**  
**(Paper Code - CA-202)**  
**Semester** - **II**

**Max. Marks – 25**

**MS Excel**

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

**MS POWERPOINT**

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

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**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Office Management</b>
<b>Paper name</b>	-	<b>Typewriting and short hand.</b>
<b>Semester</b>	-	<b>II</b>

**Max. Marks – 85**

**Unit -I** Introduction – Definition and importance of stenograph, qualities of a successful stenographer, writing techniques. Writing materials.

**Unit -II** Introduction upwards/downwards strokes in stenography. Vowels -definition, number, sounds, signs, places, use of vowels.

**Unit -III** Grammalogues: Definition of Grammalogues and logogram, list of grammalogues, punctuation signs.

**Unit -IV** Circles, Loops and Hooks -circles -size and direction, application in plasraeography, attachment with straight and curved strokes, exception to the use of circle, loops and hooks size and directions.

**Unit -V** Business official shorthand - note taking techniques and transcription, techniques related to speech and dictation writing, business and official correspondence.



**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Principles practice &amp; Mgt. of Insurance</b>
<b>Paper name</b>	-	<b>General Insurance</b>
<b>Semester</b>	-	<b>II</b>

**Max. Marks – 85**

**Unit -I**      Meaning of importance of general insurance. Kinds of general insurance. Introduction to risk and insurance (a) risk (b) treatment of risk.

**Unit-II**      The structure & operation of the insurance business.  
(a)    Insurance contract fundamental  
(b)    Insurance marketing  
(c)    Underwriting working of GIC & India.

**Unit -III**    Health Insurance : -  
(a)    Individual Health Insurance  
(b)    Group Health Insurance

**Unit -IV**    Motor Insurance GIC -types of risk specific policies.

**Unit -V**      Multiple line a all lines insurance such as rural insurance etc.

**Recommended course of readings : -**

General Insurance by Bickethaupt & mager.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Tax Procedure &amp; Practices</b>
<b>Paper name</b>	-	<b>Indian Tax System</b>
<b>Semester</b>	-	<b>II</b>

**Max. Marks – 85**

**Unit -I** Income from business & profession allowed & disallowed expenses.

**Unit -II** Capital Gain - Short term & long term capital gain.

**Unit -III** Income from other sources

**Unit -IV** Exempted income, deduction from gross total income U/S 80CCC to 80U.

**Unit -V** Set off and carry forward by losses & computation of gross Total Income & Total Income.

**Recommended books : -**

1. Dr. H.C. Mehrotra
2. Dr. Sripal Saklecha.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Tourism &amp; Travel Management</b>
<b>Paper name</b>	-	<b>Tourism &amp; Travel Business</b>
<b>Semester</b>	-	<b>II</b>

**Max. Marks - 85**

**Unit -I** Marketing principles and their application in tourism business. Concepts of market research, product research, pricing, packaging, publicity, advertising, public relations, sales and after sales feedback as applied in tourism.

**Unit -II** Organizational structure and functions of W .T.O., IATA and PATA.

**Unit -III** An introductory description of Travel agency. Role and functions of a travel agency.

**Unit -IV** Concept of package tour. Itinerary making and its role in managing a tour. Roles of Escort, Guide and Pathfinder in travel trade.

**Unit -V** An introduction to hospitality industry. Various forms and types of accommodation and their importance. A basic outline of the composition of an hotel. Brief introduction to functions of various constituent parts of an hotel.

**Reference Books :**

1. Marketing by Philip kotler.
2. Marketing in tourism by Salah Wahab.
3. International Tourism Management by A.K. Bhatia.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Foreign Trade Practice &amp; Sales Mgt.</b>
<b>Paper name</b>	-	<b>Indian Foreign Trade</b>
<b>Semester</b>	-	<b>II</b>

**Max. Marks - 85**

**Unit -I** Analysis India's foreign Trade, Trade growth, trade composition and direction assessment of prospects product and markets.

**Unit -II** Salient features of Indian export -Import policy, export assistance measures, free trade zones and 100% EOUS.

**Unit -III** Sources and analysis of foreign trade statistics. Introduction of export promotions, export promotion councils.

**Unit -IV** Institutional set up for export promotion product, export development authorities. State Trading organizations. Export processing zone.

**Unit -V** Special Economic Zone, Foreign investment policy. Indian joint venture abroad, multilateralism and bilateralism in India's foreign trade.

**BARKATULLAH UNIVERSITY, BHOPAL**  
**VOCATIONAL SUBJECT**

<b>Class</b>	-	<b>B.Com</b>
<b>Subject</b>	-	<b>Adv. Sales Promotions and Sales Mgt.</b>
<b>Paper name</b>	-	<b>Marketing communication</b>
<b>Semester</b>	-	<b>II</b>

**Max. Marks - 85**

**Unit -I** Nature and importance of communication, functions of communication, communication process and its elements application of communication process in marketing.

**Unit -II**

- Steps in Developing
- Effective marketing communication, methods of marketing communication, personal selling, public relations.

**Unit -III** Setting up traders -Policies strategies, integrated communication in marketing. Sales promotion -Meaning, nature, objective and importance.

**Unit -IV** Functions and limitation of sales promotion, Types of sales promotion schemes, consumer and trades sales promotion.

**Unit -V** Sampling concepts, price of premium plant, consumer contents and weeps taxes, POP display, demonstration, trade fare and exhibition.