

DEPARTMENT OF COMMERCE
COURSE CURRICULUM & MARKING SCHEME
B.COM III & IV SEMESTER

(Based on Choice Based Credit System)
SESSION: 2024-25



ESTD: 1958

GOVT. V.Y.T.PG AUTONOMOUS COLLEGE,
DURG, 4910001(C.G.)

(Former Name – Govt. Arts & Science College, Durg)
NAAAC Accredited Grade A+ ,College with CPE – Phase III(UGC), STAR COLLEGE (DBT)
Phone: 0788-2212030

**GOVT. V.Y.T.PG AUTONOMOUS
COLLEGE, DURG (C.G.)**

**DEPARTMENT OF
COMMERCE & MANAGEMENT**



**UNDERGRADUATE
PROGRAMME**

**Course Effective from Academic
Year 2024-25**

**SYLLABUS FRAMED ACCORDING TO
THE NEP – 2020**

**UNDER THE SCHEME OF CHOICED BASED CREDIT
SYSTEM (CBCS)**

**DEPARTMENT OF
COMMERCE & MANAGEMENT**

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(DBT)

Phone: 0788-2212030

Websites – www.govtsciencecollegedurg.ac.in,

Email- autonomousdurg2013@gmail.com

**GOVT. V.Y.T.PG.AUTONOMOUS COLLEGE, DURG
(C.G.)**



**DEPARTMENT OF COMMERCE & MANAGEMENT
PROPOSED SCHEME FOR 4 YEAR UG PROGRAMME/PROGRAMME WITHOUT LAB-COURSE**

SEMESTER	CORE COURSE (Credits)	DISCIPLINE SPECIFIC ELECTIVE COURSE	GENERIC ELECTIVE COURSE	ABILITY ENHANCEMENT COURSE	SKILL ENHANCEMENT COURSE INTERNSHIP/PROJECT	VALUE ADDED COURSES	TOTAL CREDITS	Core Course MARKS Scheme 20% Internal Marks in each CC
III	Corporate Accounting -I (4)	Law and Practice of Banking(4)	-	Environmental Studies(2)	E-COMMERCE /LEADERSHIP AND TEAM DEVELOPMENT (2)	Yoga(2)	22	100
	Cost Accounting-II (4)							
	Company Laws-III (4)							
IV	Business Statistics-I (4)	Labour Welfare and Law (4)	-	Environmental Studies Project(2)	NEW VENTURE PLANNING AND DEVELOPMENT / ADVERTISING SKILLS (2)	Sports(2)	22	100
	Principle of Business Management-II (4)							
	Entrepreneurship Development-III (4)							
Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 44-Credits in Semester III& IV)								

PROGRAMME STRUCTURE

Part	Year	Semester	Semester
Part-1	First Year	Semester-I	Semester
Part-2	Second Year	Semester-III	Semester-II
Part-3	Third Year	Semester-V	Semester-IV
Part-4	Fourth Year	Semester-VII	Semester-VI
			Semester-VIII

B.Com Four Year(8 Semester) CBCS Programme			
Course Structure			
Sl.No.	Course code	Title of the Course	Category of Course
Semester-III			
1	BCOCC301	Corporate Accounting -I	Core Course-1
2	BCOCC302	Cost Accounting-II	Core Course-2
3	BCOCC303	Company law-III	Core Course-3
4	SEC	E-Commerce	Skill Enhancement Course-3
5	DSE	Leadership and Team Development	Skill Enhancement Course-3
6	GEC	Law and Practice of Banking	DISCIPLINE SPECIFIC ELECTIVE COURSE
7	VAC	--	Generic Elective Course-3
8	AEC	Yoga	Value added course (VAC)-3
		Environmental Studies	Ability Enhancement Course -3
Semester-IV			
1	BCOCC401	Business Statistics-I	Core Course-1
2	BCOCC402	Principle of Business Management-II	Core Course-2
3	BCOCC403	Entrepreneurship Development-III	Core Course-3
4	SEC	New Venture Planning and Development	Skill Enhancement Course-4
5	DSE	Advertising skills	Skill Enhancement Course-3
6	GEC	Labour Welfare and Law	DISCIPLINE SPECIFIC ELECTIVE COURSE
7	VAC	--	Generic Elective Course-4
8	AEC	Sports	Value added course (VAC)-4
		Environmental Studies Project	Ability Enhancement Course -4

GOVT. V.Y.T.PG.AUTONOMOUS COLLEGE,DURG (C.G.) DEPARTMENT OF COMMERCE & MANAGEMENT

B.Com Four Year(8 Semester) CBCS Programme										
Semester-III										
Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week (L+T+P)	SEE	CIE 20% of M.M.	Total Marks	Credits		
1	BCOCC301	Corporate Accounting -I (4)	Core -1	(6+0+0)	100	20%	100	4		
2	BCOCC302	Cost Accounting-II (4)	Core -2	(6+0+0)	100	20%	100	4		
3	BCOCC303	Company law-III (4)	Core -3	(6+0+0)	100	20%	100	4		
4	SEC	E-Commerce / Leadership and Team Development	SEC-3		50	20%	50	2		
5	DSE	Law and Practice of Banking	DSE		100	20%	100	4		
6	GEC	-	GEC							
7	VAC	Yoga	VAC		50	20%	50	2		
8	AEC	Environmental Studies	AEC		50	20%	50	2		
Sub-Total							550	22		
Semester-IV										
Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week	SEE	CIE 20% of M.M.	Total Marks	Credits		
1	BCOCC401	Business Statistics-I (6)	Core -1	(6+0+0)	100	20%	100	4		
2	BCOCC402	Principle of Business Management-II (6)	Core -2	(6+0+0)	100	20%	100	4		
3	BCOCC403	Entrepreneurship Development-III (6)	Core -3	(6+0+0)	100	20%	100	4		
4	SEC	New Venture Planning and Development / Advertising skills	SEC-4		50	20%	50	2		
5	DSE	Labour Welfare and Law	DSE		100	20%	100	4		
6	GEC	-	GEC							
7	VAC	Sports	VAC		50	20%	50	2		
8	AEC	Environmental Studies Project	AEC		50	20%	50	2		
Sub-Total							550	22		
Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 44 Credits in Semester III & IV)										

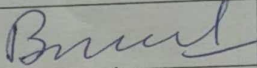
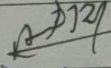
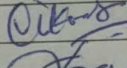
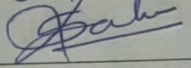

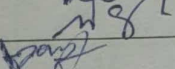



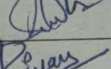
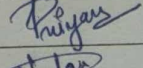
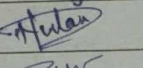
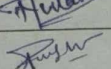
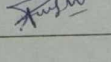
NOTES:

- One Hour of Lecture is equal to 1 Credit. One Hour of Tutorial is equal to 1 Credit(Except Language).One Hour of Practical is equal to 1 Credit

ACRONYMS EXPANDED

1. AECC : Ability Enhancement Compulsory Course
2. CC : Core Course
3. SEC : Skill Enhancement Course
4. GEC: Generic Elective Course
5. DSE : Discipline Specific Elective
6. VAC : Value Addition Course
7. SEE: Semester End Examination
8. CIE: Continuous Internal Evaluation
9. L+T+P: Lecture + Tutorial + Practical(s)

BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4.	Mr.Anil Balewar	
5.	CA.Vikrant Raghuwanshi	
6.	HOD,Dept of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr.S.N.Jha (Head of department)	
2	Dr.H.P.Singh Saluja	
3	Dr.Pradeep Jangde	
4	Dr.Lalee Sharma	
5	Dr. Govind Gupta	
6	Nishit Sahu	
7	Somnath Dansena	
8	Priya Agrawal	
9	Nutan Deshmukh	
10	Ranu Deshlahre	

**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR
THE ACADEMIC**

YEAR EFFECTIVE FROM 2024-25

CORE COURSE SEMESTER -III PAPER -I (BCOCC301)

CORPORATE ACCOUNTING

PROGRAMME	B.COM. SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC301	MAXIMUM MARKS : 100
TITLE	CORPORATE ACCOUNTING	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

Course Objective: This course enables the students to develop awareness about corporate accounting in Conformity with the provisions of (As per company act 2013).

Course Outcomes: This course aims to enlighten the students on the accounting procedures followed by the Company act 2013.

- Student's skills about accounting standards will be developed. To make aware the students about the valuation of goodwill and shares.
- To impart knowledge about holding company accounts, amalgamation, absorption reconstruction of company.
- To provide a thorough knowledge about the accounting of companies

SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Issues, forfeiture and re-issue of Shares, redemption of preference share, issues and redemption of debentures.	12
UNIT-II	Final accounts as per company act 2013 ,Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account	12
UNIT-III	Valuation of Goodwill and Shares. Average Profits method (simple and weighted average); Super Profits Method (purchase and annuity method); Capitalization Method. Share Valuation Method – Asset method, Income method and Market method.	12
UNIT-IV	Accounting for Amalgamation of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting for Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction.	12

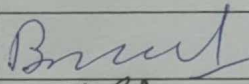
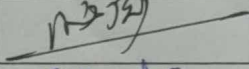
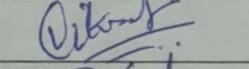
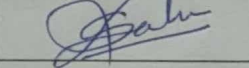
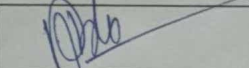
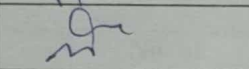
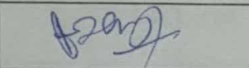
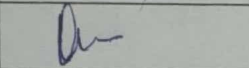
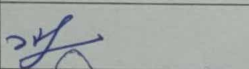
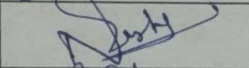
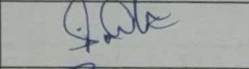
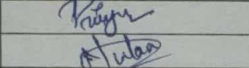

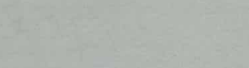
UNIT-V	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 2013; Minority Interest; Cost of Control; AS 21 and Preparation of Consolidated Balance Sheet.(excluding intercompany transaction)	12
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Suggested Readings:

1. Dr. S.M. Shukla, SahityaBhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2024-25

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR
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CORE COURSE B.COM SEMESTER -III PAPER -II (BCOCC302)

COST ACCOUNTING

PROGRAMME	B.COM. SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC302	MAXIMUM MARKS : 100
TITLE	COST ACCOUNTING	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

Course Objective: This course exposes the students to the basic concepts and the tools used in cost accounting.

Course Outcomes :

- To understand Basic Cost concepts, Elements of cost and cost sheet.
- Providing knowledge about difference between financial accounting and cost accounting.
- Ascertainment of Material and Labor Cost Student's Capability to apply theoretical knowledge in practical situation will be increased.
- To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge.
- Students can get knowledge of different methods and techniques of cost accounting.
- To impart Knowledge about the concepts and principles application of Overheads.
- To enable the students to identify the methods and techniques applicable for different of industries.
- To give training as regards concepts, procedures and legal Provisions of cost audit.
- To know the application of cost control techniques.

Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	Introduction: Element and concept of Cost, Classification (As per AS-1) Importance of Cost Accounting; Cost Accounting Vs Financial Accounting; Limitations of Cost Accounting. Material inventory, Control and valuation.	12
UNIT-II	Labour cost - Factor affecting Labour Cost, Labour cost control Overheads- Types of Overheads and Methods of Absorption of Overheads, Method of wage payment (incentive scheme).	12
UNIT-III	Unit Costing: Concept of and Need for Unit Costing; Preparation of Cost Sheet and Tender Price; job, batch and Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts.	12

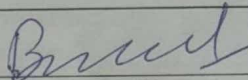
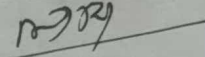
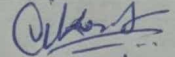
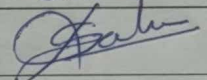
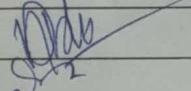
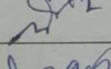
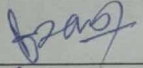


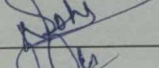
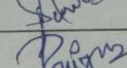
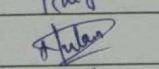
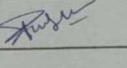
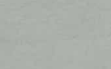
UNIT-IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product. Operating costing (Transport and hotel costing)	12
UNIT-V	Cost Records : integral and non- integral system, Preparation of Reconciliation Statement, Break Even Point, Marginal Costing	12

Suggested Readings:

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

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4.	Mr.Anil Balewar	
5.	CA.Vikrant Raghuwanshi	
6.	HOD,Dept of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr.S.N.Jha (Head of department)	
2	Dr.H.P.Singh Saluja	
3	Dr.Pradeep Jangde	
4	Dr.Lalee Sharma	
5	Dr. Govind Gupta	
6	Nishit Sahu	
7	Somnath Dansena	
8	Priya Agrawal	
9	Nutan Deshmukh	
10	Ranu Deshlahre	

**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR
THE ACADEMIC**

YEAR EFFECTIVE FROM 2024-25

CORE COURSE SEMESTER -III PAPER -III (BCOCC303)

COMPANY LAWS

PROGRAMME	B.COM SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC303	MAXIMUM MARKS : 100
TITLE	COMPANY LAWS	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

Course Objective To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act,1996. Case studies involving issues in corporate laws are required to be discussed..

Course Outcomes : After completion of the course, learners will be able to:

- Understand the regulatory aspects and the broader procedural aspects involve different types of companies covering the Companies Act 2013.
- Follow the basic legal documents and their usage essential for operations and management of company. Enable the students to synthesis company processes, meetings and decisions.
- Equip the students with framework of dividend distribution and role of auditors in a company.
- Comprehend and evaluate working of depositories and their functions in stock markets.

Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	Introduction :Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts];Types of companies Association not for profit ;Illegal association; Formation of company ,promoters, their legal position and pre incorporation contracts; Online registration of a company.	12
UNIT-II	Documents and shares :Memorandum of Association and its alteration, Articles of Association and its alteration ,doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.	12

UNIT-III	Management and Meetings : Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number(DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director. Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting i.g. notice, quorum ,proxy ,minutes ,Resolutions ;Resolutions; Postal ballot; e-voting.	12
UNIT-IV	Capital Management and Winding Up :Borrowing power, mortgages and charges, debentures Oppression, mismanagement right to apply Power of Tribunal, Concept And modes of Winding Up.	12
UNIT-V	The Depositories Act 1996 Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.	12

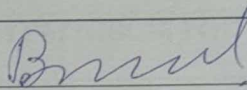
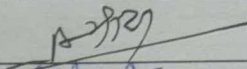
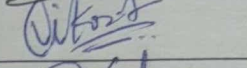
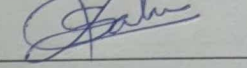
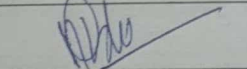
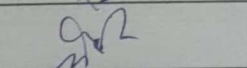
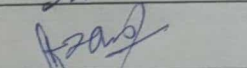
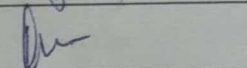
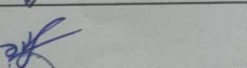
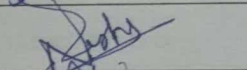
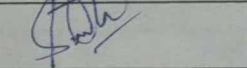
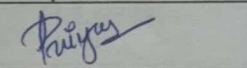
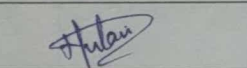
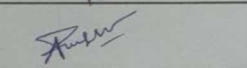
Suggested Readings:

1. Shukla S.M. *Company law, Sahitya bhavan, Agra*
2. Agrawal R.C., *Company Law, Sahitya bhavan, Agra*
3. Washney G.K., *Company law, Sahitya bhavan, Agra*
4. Chadha R. & Chadha, S. (2018). *Company Laws. Scholar Tech Press, Delhi.*
5. Kumar, A., (2019) *Corporate Laws, Taxmann Pvt Ltd*
6. Sharma, J.P. (2018). *An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi*
7. *The Depositories Act, 1996. Bare Act.*

Note: Latest edition of readings may be used

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BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhillai	
4.	Mr. Anil Balewar	
5.	CA. Vikrant Raghuwanshi	
6.	HOD, Dept of Computer Science	
DEPARTMENTAL MEMBERS		
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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR
THE ACADEMIC**

YEAR EFFECTIVE FROM 2024-25

SKILL ENHANCEMENT COURSE SEMESTER -III PAPER -I (BCOSEC301)

E-COMMERCE

PROGRAMME	B.COM SEMESTER - III	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOSEC301	THEORY – 25 PRACTICAL – 25
TITLE	E-COMMERCE	MINIMUM PASS MARKS :20
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O2 Credits	L+T+P (2+0+0)	TOTAL NO. OF LECTURES HRS. : 30

Course Objective: To enhance skills for effective and contemporary applications of E-commerce.

Course Outcomes : After completing the course, the student shall be able to:

- Understand the basics of E-commerce, current and emerging business models.
- Familiarize with basic business operations such as sales, marketing ,HR etc. on the web.
- Enhance the students' skills for designing and developing website.
- Identify the emerging modes of e-payment.
- Understand the importance of security, privacy, ethical and legal issues of e-commerce.

Theory (one credit 25 marks):

SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Introduction to E-Commerce: Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website – decisions regarding Selection of hardware and software; Outsourcing v/s in house development of a website.	6
UNIT-II	Online Business Transactions: Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online-learning, e-publishing and e-entertainment, online shopping.	6

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UNIT-III	IT Act, 2000 and Cyber Crimes: IT Act 2000: Definitions, types of cyber crimes, measures to decrease cyber crimes, Digital signatures certificates, Duties of subscribers. Penalties and adjudication. Appellate Tribunal, Offences and Cyber-crimes.	6
UNIT-IV	E-payment System : E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures-procedures and legal position; Payment gateways; Online banking-concepts, importance; Electronic fund transfer; Emerging modes and systems of E-payment (M Paisa, PayPal and other digital currency).E-payments risks.	6
UNIT-V	Security and Legal Aspects of E-commerce: E-commerce security – meaning and issues. Security threats in the E-commerce environment-security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.;	6

NOTE: SEC has to be passed by Aggregate of theory and project marks.

Project (one credit 25 marks):

Project on online payment system, online shopping, cyber crime and it's types, complains and its redressal, safety against cyber crime, procedure to start any business and services through e-commerce.

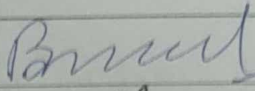
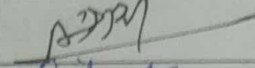
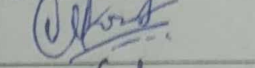
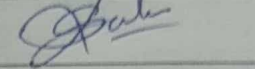

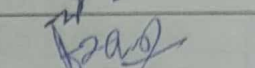
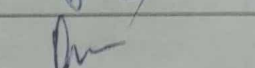
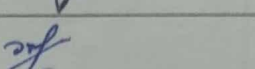
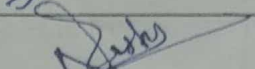
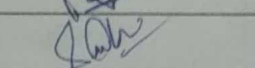
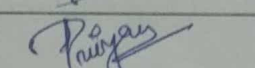
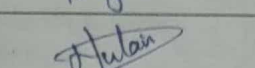
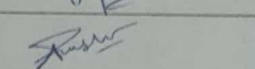
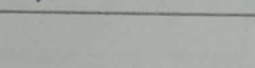
Suggested Readings:

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the What and How of E-commerce." Macmillan India Ltd.
- Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. "An Introduction to HTML" Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. "E-Business and E-commerce for Managers." Pearson Education.
- Diwan, Parag and Sharma, Sunil "Electronic Commerce - A Manager's Guide to E-Business", Vanity Books International, Delhi

Note: Latest edition of readings may be used

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BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
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6.	HOD,Dept of Computer Science	
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10	Ranu Deshlahre	

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25		
SEC SEMESTER-III PAPER-I (BCOSEC302)		
LEADERSHIP & TEAM DEVELOPMENT		
PROGRAMME	B.COM SEMESTER -III	SUBJECT:COMMERCE
SEC COURSE	SEC CODE: BCOSEC302	MAXIMUM MARKS : THEORY - 25 PRACTICAL - 25
TITTLE	LEADERSHIP & TEAM DEVELOPMENT	MINIMUM PASS MARKS :20
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O2 Credits	L+T+P (2+0+0)	TOTAL NO. OF LECTURES HRS. : 30
<p>OBJECTIVE: The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.</p> <p>Course Outcomes - After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Evaluate the traits of successful Leader, 2. Use the leadership self-assessment tool to assess their leadership styles; 3. Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class; 4. Analyse the strategies of building an effective team with a real-life example, 5. Design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams. <p>Theory (one credit 25 marks):</p>		
Syllabus	Description	NO.of Lecture/Hrs.
	Introduction to Leadership: Meaning & Concept; Role and Functions of a Leader, The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power. Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.	6
	Leadership Styles: Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free	6

	Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory. Transactional Leadership: Charismatic Leadership: Transformational Leadership.	
	Leading and Empowering Leader as a Coach; Leader as a Mentor, Empowering Skills; Delegation of Authority, Decentralization; Service Leadership: Servant Leadership; Ethics & Leadership: Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.	6
	Team Building: Team, Meaning, Characteristics, Types; Team Development Stages Tuckman's Model, etc.; Team Building: Team Leader; Belbin Team Roles Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership: Ginnett-Team Effectiveness Leadership. Model (TELM); High Performance Teams & Leadership.	6
	Leading Transformation through High Performance Teams Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Team	6

Project (one credit 25 marks):

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Using the tool available at the leadership self-assessment with respect to their leadership style. Prepare and present a report of their analysis.
3. Identify organisations where:
 - a) model of Service Leadership is being followed,
 - b) model of Sustainable Leadership is being followed,
 - c) and Collective Leadership.

Suggested Reading:

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.

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2. Day, D. V. (2014). The Oxford Handbook of Leadership and Organizations. Oxford, New York: Oxford University Press.
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.

NOTE: SEC has to be passed by Aggregate of theory and project marks.

BOS ACADEMIC YEAR 2024-25

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3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	B. Agrawal
4	Mr.Anil Balewar	12/12/24
5	CA.Vikrant Raghuwanshi	Vikrant
6	HOD, Dept of Computer Science	Spate
DEPARTMENTAL MEMBERS		
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2	Dr.H.P.Singh Saluja	H.P. Singh
3	Dr.Pradeep Jangde	Pradeep
4	Dr.Lalee Sharma	Lalee
5	Dr. Govind Gupta	Govind
6	Nishit Sahu	Nishit
7	Somnath Dansena	Somnath
8	Priya Agrawal	Priya
9	Nutan Deshmukh	Nutan
10	Ranu Deshlahre	Ranu

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25

DSE SEMESTER-III PAPER-I (BCODSE301)

LAW AND PRACTICE OF BANKING

PROGRAMME	B.COM SEMESTER - III	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE301	MAXIMUM MARKS :100
TITTLE	LAW AND PRACTICE OF BANKING	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

OBJECTIVE: To enable students to acquire specialized knowledge of law and practice relating to Banking.

Course Outcomes -

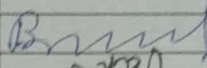
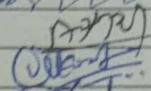
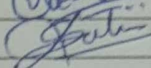

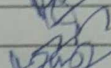
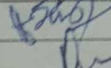


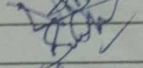

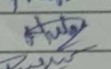

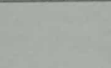
Students will understand the conceptual frame work of Banking, classification of Banking, banker and customer relationship and E-Banking services.

Syllabus	Description	No.of Lecture/Hrs.
UNIT-I	Introduction to Banking: Origin and Evolution of banks Meaning and definition of banking Classification of Banks Commercial Bank, Investment/Industrial Bank- Co-operative. Bank Land Development Bank -Exchange Bank Central Bank-Saving Bank. Banking system Branch Banking, Unit Banking, Group Banking. Chain Banking, Mixed Banking, Narrow Banking. Universal Banking and offshore Banking	12
UNIT-II	Reserve Bank of India: Constitution, Nationalisation, Management of RBI- organisation restructuring Main functions of RBI Measures of Credit control. RBI and Agricultural credit-RBI and Industrial Finance. Demonetisation and its impact.	12
UNIT-III	Banking Regulation Act, 1949: Origin of the Act objectives and features. Banking sector reforms Narasimhan Committee Report I and II Prudential norms: Capital Adequacy norms. NPA: Meaning-factors contributing to NPAs-remedies available- recent measures.	12

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UNIT-IV	Banker and Customer: Banker Customer the relationship between a banker and a customer: general relationship and special relationship. Cheque: statutory obligation to honour cheques- bankers lien- A bankers duty to maintain secrecy of customer's account-right to claim incidental charges right to charge compound interest.	12
UNIT-V	Banking: Meaning traditional banking v/s E- banking Electronic delivery channels- facets of E-banking-E-banking transactions-Truncated cheque and Electronic Cheque -Mobile Banking Inter Bank Mobile Payment Service (IMPS) Virtual Currency Models for E-banking Advantages of E-Banking Constraints in E-Banking Security Measures Real Time Gross Settlement (RTGS) National Electronic Fund Transfer (NEFT).	12
<p>Suggested Reading:</p> <ol style="list-style-type: none"> 1. Banking Theory, Law and Practice E.Gordan and K.Natarajan 2. Money, Banking, International Trade and Public Finance ML. Jhingan 3. Indian Financial System - Vasanth Desai 4. Marketing of Financial Services V.A. Avadhani 5. Indian Financial System - Varshenoy and Mittal 6. The Law and Practice of Banking - JM Holden 		

BOS ACADEMIC YEAR 2024-25

S.NO.	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4	Mr.Anil Balewar	
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6	HOD, Dept of Computer Science	
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7	Somnath Dansena	
8	Priya Agrawal	
9	Nutan Deshmukh	
10	Ranu Deshlahre	

DEPARTMENT OF COMMERCE & MANAGEMENT

COURSE CURRICULUM & MARKING SCHEME

B.COM IV SEMESTER (Based on Choice Based Credit System)

SESSION: 2024-25



GOVT. V.Y.T.PG AUTONOMOUS COLLEGE, DURG, 491001(C.G.)

(Former Name – Govt. Arts & Science College, Durg)
NAAC Accredited Grade A+ ,College with CPE – Phase III(UGC), STAR COLLEGE
(DBT)

Phone: 0788-2212030

Websites – www.govtsciencecollegedurg.ac.in,

Email- autonomousandurg2013@gmail.com

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25

CORE COURSE SEMESTER -IV PAPER -I (BCOCC401)

BUSINESS STATISTICS

PROGRAMME	B.COM SEMESTER - IV	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC401	MAXIMUM MARKS : 100
TITLE	BUSINESS STATISTICS	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

Course Objective: To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Course Outcomes : After completion of the course, learners will be able to:

- Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- Gather knowledge about various probability concepts and distributions and their business applications.
- Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- Develop an understanding of the index numbers and their utility in daily life and stock market.
- Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

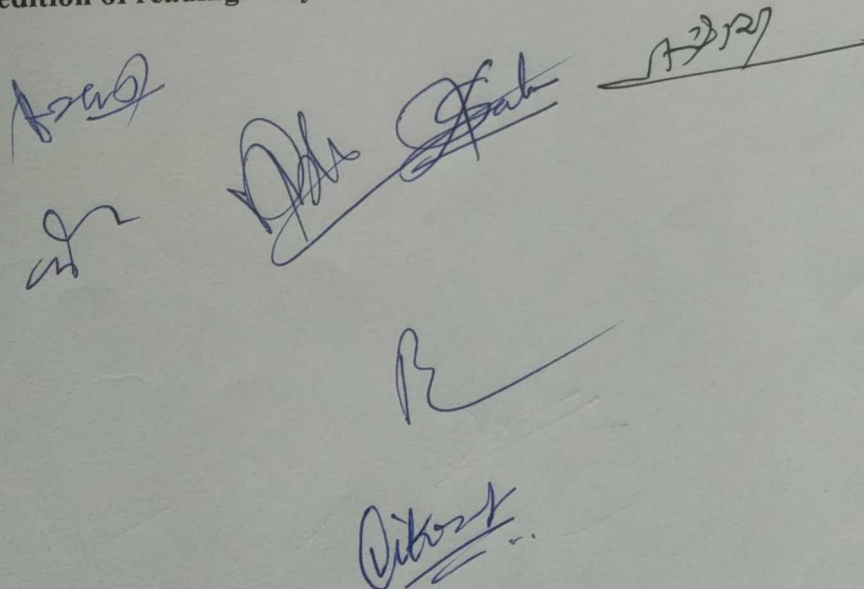
SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Descriptive Statistics: Introduction, meaning, type of data, , Collection of data, Measures of Central Tendency, Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional Averages including Mode and Median (and other partition values-quartiles, deciles, and percentiles).	12
UNIT-II	Measures of Dispersion and Skewness: Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures).	12

UNIT-III	Correlation and Regression Analysis: Correlation Analysis: Meaning and types of Correlation; Karl Pearson's co-efficient of correlation and Spearman's Rank co-efficient of correlation: computation and properties. Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.	12
UNIT-IV	Index Numbers: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, Univariate and composite; Methods of constructing Index numbers: Fisher's ideal price index, Laspeyres index and Passche's index.	12
UNIT-V	Probability and Probability Distributions: Theory and approaches of probability, Probability Theorems: Addition and Multiplication. Combination and permutation	12

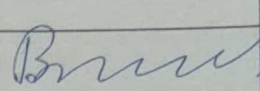
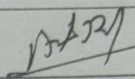
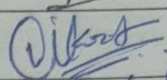
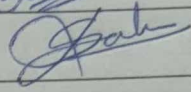

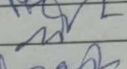
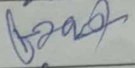

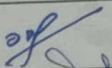

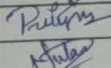
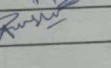


Suggested Readings:

- Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage.
- Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*, Pearson Education.
- Thukral, J.K., *Business Statistics*, Taxmann Publications
- Vohra, N.D. *Business Statistics*, Mc Graw Hill.

Note: Latest edition of readings may be used



BOS ACADEMIC YEAR 2024-25

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR
THE ACADEMIC**

YEAR EFFECTIVE FROM 2024-25
CORE COURSE SEMESTER -IV PAPER -II (BCOCC402)

PRINCIPLE OF BUSINESS MANAGEMENT

PROGRAMME
E

B.COM. SEMESTER - IV

SUBJECT : COMMERCE

CORE COURSE

COURSE CODE : BCOCC402

MAXIMUM MARKS : 100

TITLE

PRINCIPLE OF BUSINESS MANAGEMENT

MINIMUM PASS MARKS :40

Course Credits

No. of Hours Per Week

Internal Assessment 20% of Maximum Marks

O4 Credits

L+T+P (4+0+0)

TOTAL NO. OF LECTURES HRS. : 60

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

Course Outcomes : After completion of the course, learners will be able to:

- Understand the principles of business management and its scope and significance.
- Explain the process of business management and functions of business management.
- List the characteristics and the importance and planning and decision making.
- Discuss the meaning of delegation of authority and coordination and controlling.
- Justify the recent traits in management.

Syllabus	Description	No. of Lectures /Hrs.
UNIT-I	Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; F.W.Taylor and Henry Fayol Approaches.	12
UNIT-II	Planning Concept, process and types. Decision making concept and Bounded rationality; Management by objectives; Strategy formulation.	12
UNIT-III	Organizing: Concept, nature, process and significance; Delegation of Authority; Centralization and decentralization.	12
UNIT-IV	Motivating and Leading People at work; Motivation concept; Theories Maslow's need hierarchy, Herzberg, and McGregor; Financial and non- financial incentives. Leadership concept and leadership styles; Leadership theories.	12
UNIT-V	Managerial Control Concept and process; Effective control system; Technique of control- traditional and modern. Management of Change: Concept, nature, and process of planned Resistance to change;	12

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Suggested Readings:

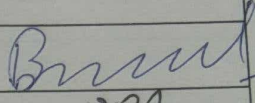
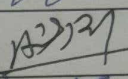
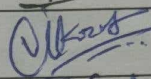
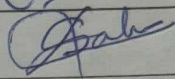
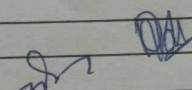
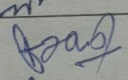


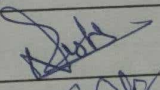
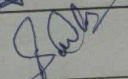
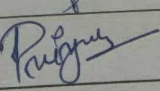



1. Dr. R. C. Agrawal, Agra.

2. Dr. S. C. Saxena, Agra.

3. Wehrich and Koontz, et al: Essentials of Management; McGraw Hill, New Delhi.

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25

**CORE COURSE SEMESTER -IV PAPER -III (BCOCC403)
ENTREPRENEURIAL DEVELOPMENT**

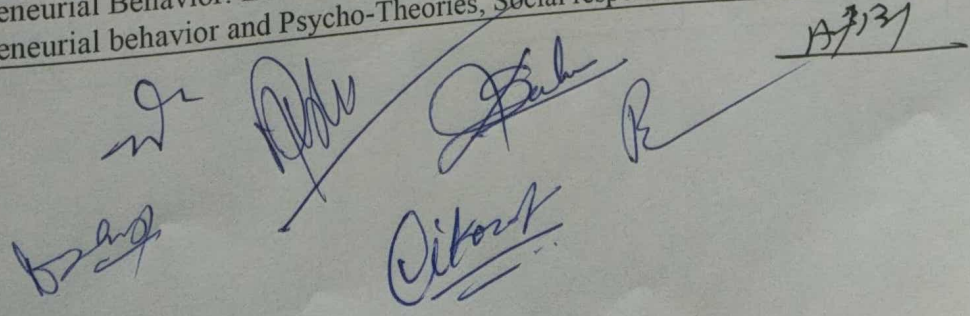
PROGRAMME	B.COM. SEMESTER - IV	SUBJECT : COMMERCE
CORE COURSE	COURSE CODE : BCOCC403	MAXIMUM MARKS : 100
TITLE	ENTREPRENEURIAL DEVELOPMENT	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
04 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

Course Objective: It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to setup and manage their own small units.

Course Outcomes:

- To develop entrepreneurial awareness among students.
- To motivate students to make their mind set for thinking entrepreneurship as career.
- Student will able to understand the basic development of entrepreneurship as a profession.
- Student will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm
- Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation.
- Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
- Student will able to describe examples of entrepreneurial business and actual practice, both
- Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
- Student will evaluate different modes of entering into entrepreneurship.
- Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

SYLLABUS	DESCRIPTION	No. of Lectures /Hrs.
UNIT-I	Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics.	12
UNIT-II	Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit and raising of funds; Venture capital sources and documentation required.	12
UNIT-III	Entrepreneurial Behavior: Innovation and entrepreneur, Entrepreneurial behavior and Psycho-Theories, Social responsibility.	12



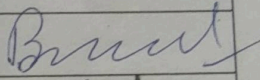
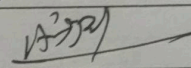
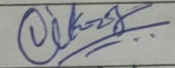
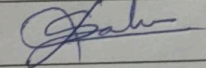
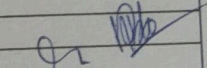
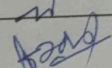
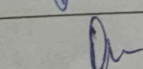
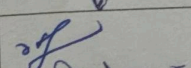
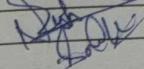
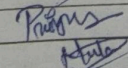
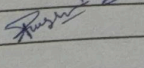
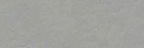
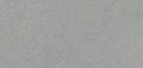
UNIT-IV	Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPS; Critical evaluation.	12
UNIT-V	Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, for ex earnings, and augmenting and meeting local demand.	12

Suggested Readings:

1. Fundamental of Entrepreneurship, Dr, Praveen kumar and Dr. Avaniish kumar: Sahitya Bhawan Publication
2. Fundamental of Entrepreneurship, Dr. O.P Gupta & Dr. Vijay Gupta, SBPD publishing house
3. Fundamental of Entrepreneurship, Renu Suda , Kalyani Publication

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BOS ACADEMIC YEAR 2024-25

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS) FOR
THE ACADEMIC**

YEAR EFFECTIVE FROM 2024-25

SKILL ENHANCEMENT COURSE SEMESTER -IV PAPER -IV (BCOSEC401)

New Venture Planning and Development [SEC]

PROGRAMME	B.COM. SEMESTER -IV	SUBJECT : COMMERCE
SEC COURSE	COURSE CODE :BCOSEC401	MAXIMUM : Theory – 25 Practical – 25
TITLE	New Venture Planning and Development [SEC]	MINIMUM PASS MARKS :20
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O2 Credits	L+T+P (2+0+0)	TOTAL NO. OF LECTURES HRS. : 20

Objective: The course aims to give exposure to learners regarding different aspects of setting up a new business.

Learning Outcomes: After completion of the course, learners will be able to:

- Generate a business idea using different techniques and describe sources of innovative ideas;
- Evaluate advantages of acquiring an ongoing venture with a case study;
- Present a comparative analysis of various government schemes which are suitable for the business idea;
- Develop a marketing plan for a business idea;
- Prepare and present a well-conceived Business Plan.

Theory (one credit 25 marks):

SYLLABUS	DESCRIPTION	No. of Lectures/Hrs
UNIT-I	Starting New Ventures New Venture: Meaning and features. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Acquiring an established Venture	6
UNIT-II	Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. Criteria for evaluating New-Venture Proposals. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages.	6
UNIT-III	Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.	6
UNIT-IV	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, And Economical Analysis.	6

UNIT-V	Business Plan Preparation for New Ventures Business Plan: Concept, Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan.	6
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NOTE: SEC has to be passed by Aggregate of theory and project marks.

Project work: (one credit 25 marks)

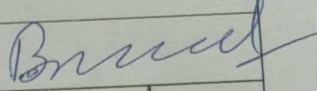
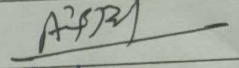
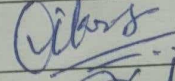
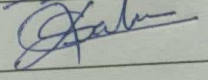
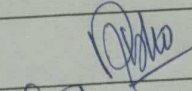
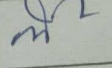
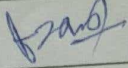

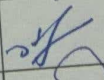
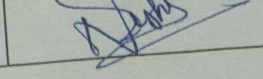
Project on New business plan, New marketing plan, Give legal formularties to start business just like Crackers, medical, drags and chemical, gives legal formularties to start any production unit, Startup , makeup and made in India .

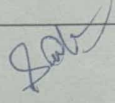
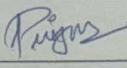
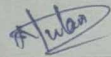
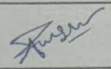
Suggested Readings:

- 1.Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
- 2.Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
- 3.Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning

Note: Latest edition of readings may be used

BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4.	Mr.Anil Balewar	
5.	CA.Vikrant Raghuwanshi	
6.	HOD,Dept of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr.S.N.Jha (Head of department)	
2	Dr.H.P.Singh Saluja	
3	Dr.Pradeep Jangde	
4	Dr.Lalee Sharma	
5	Dr. Govind Gupta	
6	Nishit Sahu	

7	Somnath Dansena	
8	Priya Agrawal	
9	Nutan Deshmukh	
10	Ranu Deshlahre	

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25

**DSE SEMESTER-IV PAPER-I (BCODSE401)
LABOUR WELFARE LAW**

PROGRAMME	B.COM SEMESTER - IV	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE401	MAXIMUM MARKS :100
TITTLE	LABOUR WELFARE LAW	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

OBJECTIVE: The objective of this paper is to familiarise students with the legislative provisions of the various labour welfare and social security schemes of India. It aims at imparting knowledge about how these can be utilised by the different classes of industries to enhance the productivity and efficiency of the workers/employees.

Course Outcomes -

The students will be able to:-

- Interpret the various provisions under the Act and understand how they can be used to improve industrial harmony. Understand policies related to compensation, insurance, provident funds, gratuity etc. For the benefit of the company and employees.
- Understand the role and complexities of trade unions in order to maintain cordial relations between management and labour.
- Gain knowledge of the provisions of various acts like Payment of Gratuity Act, Workmen's Compensation Act, Trade Union Act, Employees' Provident Funds, Miscellaneous Provisions Act and its application for labour welfare.

Syllabus	Description	N0.of Lecture/Hrs.
UNIT-I	Employees State Insurance Act, 1948 Definition, Scope of the Act, Corporation, Standing committee, Medical Benefit council, Finance and Audit, Employees' State Insurance fund, Combination, Benefits, Adjudication of Disputes and Claims, Penalties.	12

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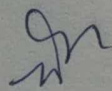
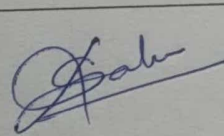
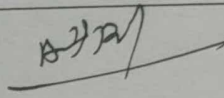
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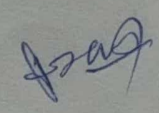
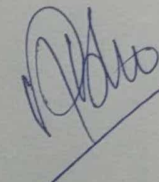
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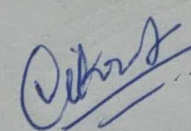
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UNIT-II	Payment of Gratuity Act, 1952 Scope and application, definition, continuous service, controlling authority, payment of gratuity, power to exempt, nomination, determination of the amount of gratuity, inspectors, recovery of gratuity, penalties.	12
UNIT-III	Employees' Provident Funds and Miscellaneous Provisions Act, 1952- Definition, scope of the act, Employees Provident fund, scheme and authorities. Determination of money due from Employers, Appellate Tribunal, Inspectors, offences and penalties.	12
UNIT-IV	Workmen's Compensation Act, 1923 - Introduction, definitions, employer's liability for compensation, rules as to compensation, commission and procedure before them, offences and penalties.	12
UNIT-V	Trade Union Act, 1926-Definitions, scope of the act, Objectives and its provisions.	12
<p>Suggested Reading:</p> <ol style="list-style-type: none"> 1. S.K. Shukla & K.P. Tewari - Labour & Welfare Law (Hindi & English) 2. S.N. Mishra Industrial Law 3. V.K. Goswami Industrial Law 4. P.K. Jain Industrial Law 5. Badri Prasad-UdyogikSanniyam (Hindi) 		





BOS ACADEMIC YEAR 2024-25

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4	Mr.Anil Balewar	<i>Balewar</i>
5	CA.Vikrant Raghuwanshi	<i>Vikrant</i>
6	HOD, Dept of Computer Science	<i>Sahu</i>
DEPARTMENTAL MEMBERS		
1	Dr.S.N.Jha (Head of department)	<i>Jha</i>
2	Dr.H.P.Singh Saluja	<i>Saluja</i>
3	Dr.Pradeep Jangde	<i>Jangde</i>
4	Dr.Lalee Sharma	<i>Sharma</i>
5	Dr. Govind Gupta	<i>Gupta</i>
6	Nishit Sahu	<i>Sahu</i>
7	Somnath Dansena	<i>Dansena</i>
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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25

SEC SEMESTER- IV PAPER- II (BCOSEC402)

ADVERTING SKILL

PROGRAMME	B.COM SEMESTER - IV	SUBJECT:COMMERCE
SEC COURSE	SEC CODE: BCOSEC402	MAXIMUM MARKS : THEORY - 25 PRACTICAL - 25
TITTLE	ADVERTING SKILL	MINIMUM PASS MARKS :20
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O2 Credits	L+T+P (2+0+0)	TOTAL NO. OF LECTURES HRS. : 30

OBJECTIVE:

Course Outcomes - On successful completion of the course, the students will be able to

- Familiarize with advertising concepts.
- Able identify effective media choice for advertising.
- Develop ads for different media.
- Measure the advertising effectiveness.
- Analyse the role of advertising agency.

Theory (one credit 25 marks):

Syllabus	Description	N0.of Lecture/Hrs.
	Introduction to Communication Process; Advertising as a tool of communication; Meaning, nature and Importance of advertising Types of advertising: Advertising objectives Audience analysis; Setting of advertising budget: Determinants and major methods.	6
	Media Decisions: Major media types their characteristics, internet as an advertising media, merits and demerits, Factors influencing media choice media selection media scheduling. Advertising through the Internet-media devices.	6
	Message Development Advertising appeals Advertising copy and elements, Preparing ads for different media	6
	Measuring Advertising Effectiveness Evaluating communication and sales effects: Pre-and Post-testing	6

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techniques	
Advertising Agency a) Advertising Agency: Role, types and selection of advertising agency. b) Social ethical and legal aspects of advertising in India.	6

Project (one credit 25 marks):

1. Analyze the audience feedback on advertisement of any company.
2. List out any ten products/services advertised through internet.
3. Design any two ads for print media.
4. Examine the legal aspects of advertising in India and submit the report.

Any other activities, which are relevant to the course.

Suggested Reading:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion An Integrated Marketing Communications Perspective (SIE), Mc Graw Hill Education
2. S Wats Dunn, and Arnold M. Barban Advertising It's Role in Marketing Dryden Press
3. Burnett, Wells, and Moriatty Advertising Principles and Practice Sthed. Prentice Hall of India, New Delhi
4. Batra, Myers and Aakers Advertising Management.PHILearning
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning
6. Sharma, Kavita Advertising Planning and Decision Making, Taxmann Publications
7. Jaishree lethwaney and Shrutilain, Advertising Management Oxford University Press, 2012
8. Chunawala and Sethia, Advertising Himalaya Publishing House
9. Ruchi Gupta, Advertising, S.Chand & Co.
10. Gainn, Advertising and Promotion: An integrated and Approach, Cengage Learning

NOTE: SEC has to be passed by Aggregate of theory and project marks.

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