माँ विंध्यवासिनी विश्वविद्यालय, मीरजापुर

Maa Vindhyavasini University, Mirzapur

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Revised. Programme Structure of (B.Com. NEP)
Department of Commerce, Mahatma Gandhi Kashi Vidyapith, Varanasi

Year	Sem.	Major Paper	Credit	Minor Paper (6) Credit/Year Own/ Other Faculty	Skill Development (3) Credit/Semester (Vocational)	Co-Curricular (2) Credit /Semester	Research Project (3)	Total Credit	
FIRST	I	I.Business Organisation J61 2.Business Statistics J61	12	NA	Applicable J3J	Applicable 121	NA	17	40
	n	I.(a)Financial Accounting J4J I.(b) Computerised Accounting (Practical) J2J 2. Business Management J6J	12	Business Communication 16)	Applicable J3]	Applicable J2J	NA	23	
SECOND	ru	I.Company Law J6] 2. Cost Accounting J 6J	12	NA	Applicable J3]	Applicable J2I	NA	17	40
	IV	I. (a)Fundamentals of Marketing J41 I(b) Digital Marketing (Practical) J2] 2. Income Tax Law and Accounts J6)	12	Fundamentals of En1repreneurship 161	NA	Applicable (2)	Research Project (3J	23	
THIRD	V	I. Corporate Accounting (SI 2.Business Finance JS] 3.Monetary Theory and Banking in India JS) 4.Goods and Services Tax (Sf	20	NA	NA	NA	NA	20	40
	VI	I. Accounting for Managers JS) 2.Auditing JS] 3.Financial Institutions and Market (Sf 4.Comprehensive Viva-Voce (SJ	20	NA	NA	NA	NA	20	
Total Credit									120

- '60 hours Research Project Report is compulsory in fourth semester examination and will be undertaken after fourth semester examination. Itcan be ex e 8;:Y ffrmal business organization/ Companies/Industries/ Institutions in India.

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NOTE-

I.Skill Development and co-curricular papers will be chosen as per the options given by the university.

2.Procedure of mid-terrn examination/ Internal Assessments will remain same as earlier.

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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: co10101T	Course Titie: Business Omanization	

Course outcomes: After completing this course a student will have:

. / Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.

. / Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.

. / Ability to identify the appropriate. Types and functioning of Business Organisation for solving different problems.

. / Ability to apply basic Business Organisation principles to solve business and industry related problems.

/ Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Credits: 6	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
■	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
ID	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit-: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and 20 Nationalisation.	

Suggested Readings:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management" Kitab Mahal (2014).
3. Sherlekar, S.A. & Sherlekar, Y.S, "Modem Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y.K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)

Note: Latest edition of the text books should be used.

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: CO10102T	Course Title: Business Statistics	
Credits: 6	Core Compulsory / Elective: Compulsory	
Max.Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lecture
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
n	Measures of Central Tendency -Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion -Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Ooen for all

Programme: B.Com.	Year: First	Semester: Second
	Subject: Commerce	
Course Code: CO10202T	Course Title: Financial Accounting	

Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.

Credits: 4	Core Compulsory / Elective: Compulsory
Max. Marks:	Min. Passing Marks:

Total No. of Lectures: 60

Unit	Topics	No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss Ale, Balance Sheet, Concept of Income and its Measurement.	12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub-lease, short working Reserve Account, Nazarana Hire Purchase Account - Accounting Records in the Books of Hire: purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser &Vendor, Interest suspense account.	15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	15
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	18

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: COI0203P	Course Title: Computerised Accounting (Practical)	

course outcomes: 1ne purpose 01 u1 1s paper ts prov1ae to KDOWteage or accounung with computer.

Credits: 2	Core Compu lsory / Elective: Compulsory
Max. Marks:	Min. Passing Marks:

Total No. of Practical Labs: 30

Unit	Topics	No. of Hours
I	Accounting- Concept, Objectives, Advantages and Limitations, Types of Accounting Information; Users of Accounting Information And Their Needs. Qualitative Characteristics of Accounting Information. Role Of Accounting Business.	4
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B)Introduction To Operating Software, Utility Software and Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
m	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Featu res settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Programme: B.Com.	Year: First	Semester: Second

Subject: Commerce

Course Code: CO 10201T I

Course Title: Business Management

Course outcomes:

After completing this course a student will have:

- Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.
- Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.
- Ability to identify the appropriate method and techniques of Business Management for solving different problems.
- Ability to apply basic Business Management principles to solve business andindustry related problems.

Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.

Credits: 6	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	24
m	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21

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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: CO101 03T	Course Title: Business Communication	

Course outcome :o acgunx skills and reading, writing, comprehension and communication, and also to use electronic media for ousmess communication.

Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Non-Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modem techniques like video conferencing, social networking. Strategic importance of e-communication.	22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modem forms of communicating: E-Mail, Video Conferencing etc.	21
m	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	31
IV	Report Writing : Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts m writing report, apply citation rules (APA style documentation) in reports.	16

Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet
12. Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
. Bovee, and Thill, Business Communication Today, Pearson Education
4. Shirley, Taylor, Communication for Business, Pearson Education
5. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
6. Mishra, A.K., Business Communication (Hindi), Sahitya Bhawai1 Publications Agra

Note- Latest edition of the text books should be used.

This course can be Rooted as an elective by the students of following subjects: Open for all

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Credit - 03

E-Taxation

Unit-I

Definition, Purpose, Importance and Types of Taxation and £-Taxation

Concept and Types of Direct and Indirect Taxes.

Difference between Direct and Indirect Taxes. Tax Management, Tax Planning, Tax Evasion & Tax Avoidance.

Unit-II

Canons of Taxation. An Evaluation of Taxation, issues related to £-Commerce

Unit-III

Table of contents about Income Tax basics in India, History of Income Tax in India.

Relevant ITR form at the time of e-filling Income Tax

Unit-IV

e-tax payment facilitates. Payment of direct taxes online by tax payers. To avail of this facility- Net Banking/Debit Card/Credit Card Facility as required.

References:

1. Dr. Vinod Kumar Singhania : Direct Taxes Ready Reckoner -Tax. Man Publication
2. Taxman Publication : Digital Taxation A Holistic View
3. Nina Verma :E-Commerce-Taxation-Prospects & Challenges- Global Vision Publishing House
4. IBFD : E-Commerce and Source-Based Income Taxation
5. Flipkart : Global Perspective on E-Commerce Taxation law