

B.COM. PART- II

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION



PRO. K.L. RAVTE PRINCIPAL



PRO. PREM CHAND SAHU COMMERCE DEPARTMENT



PRO. SUMAN SAHU HINDI DEPARTMENT

Subject			Max.	Min.
i)	Environmental Studies Field Work	75 25	100	33
B.	Foundation Course			
I.	Hindi Language		75	26
II.	English Language		75	26
B.	Three Compulsory Groups			
Group-I				
II.	Corporate Accounting	75		
III.	Company Law	75	150	50
Group-II				
I.	Cost Accounting Principles of Bus. Management	75 75	150	50
Group-III				
I.	Business Statistics	75		
II.	Fundamental of Entrepreneurship	75	150	50

GROUP I	Yearly Teaching Plan 2023-24	PAPER I
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com II Subject- Corporate account
UNIT-	Syllabus	Required Duration
UNIT-I	Issue, Forfeiture, and Re-issue of Shares : Redemption of preferenceshares; Issue and redemption of debentures.	12 hours (40 min*18 period)
UNIT-II	Final Accounts (as per company act 2013) Liquidation of Company.	12 hours (40 min*18 period)
UNIT-III	Valuation of Goodwill and Shares.	12 hours (40 min*18 period)
UNIT-IV	Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	12 hours (40 min*18 period)
UNIT- V	Consolidated Balance Sheet of holding companies with one subsidiary only.	12 hours (40 min*18 period)

GROUP I	Yearly Teaching Plan 2023-24	PAPER II
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com II Subject- company law
UNIT	Syllabus	Required Duration
UNIT-I	Corporate personalities; Kinds of Companies, Nature & Scope. promotion on and incorporation of companies.	12 hours (40 min*18 period)
UNIT-II	Memorandum of Association; Articles of Association; Prospectus. Shares; share capital - transfer and transmission.	12 hours (40 min*18 period)
UNIT-III	Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director. whole time director, Appointment, Remuneration, and duties.	12 hours (40 min*18 period)
UNIT-IV	Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	12 hours (40 min*18 period)
UNIT- V	Majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	12 hours (40 min*18 period)

GROUP II	Yearly Teaching Plan 2023-24	
Name Of Faculty	Pro. PREM SAHU Assistant professor commerce	PAPER I Class – B.Com II Subject- cost accounting
UNIT-	Syllabus	Required Duration
UNIT-I	Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	12 hours (40 min*18 period)
UNIT-II	Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.	12 hours (40 min*18 period)
UNIT-III	Cost Ascertainment: Unit costing; Job, batch and contract costing.	12 hours (40 min*18 period)
UNIT-IV	Operating costing: Process Costing - excluding inter - process profits, and joint and by products.	12 hours (40 min*18 period)
UNIT- V	Cost Records : Integral and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.	12 hours (40 min*18 period)

GROUP II	Yearly Teaching Plan 2023-24	PAPER II
Name Of Faculty	Pro. PREM SAHU Assistant professor commerce	Class – B.Com II Subject- PRINCIPLE OF Business MANAGEMENT
UNIT-	Syllabus	Required Duration
UNIT-I	Introduction Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.	12 hours (40 min*18 period)
UNIT-II	Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis : Strategy formulation.	12 hours (40 min*18 period)
UNIT-III	Organizing: Concept, nature, process and significance; Authority and resident relationships : Centralization and decentralization : Departmentation; Organization structure - forms and contingency factors.	12 hours (40 min*18 period)
UNIT-IV	Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives. Leadership-concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication- nature, process, networks, and barriers. Effective Communication.	12 hours (40 min*18 period)

UNIT- V	Managerial Control : Concept and process : Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature and process of planned Resistance to change; Emerging horizons of management in a environment.	12 hours (40 min*18 period)
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GROUP III	Yearly Teaching Plan 2023-24	PAPER I
Name Of Faculty	Pro. Gousewak prasad Dewangan Assistant professor commerce	Class – B.Com II Subject- business Statistics
UNIT	Syllabus	Required Duration
UNIT-I	Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	12 hours (40 min*18 period)
UNIT-II	Dispersion - and their measures; Partition values; Skewness and measures;	12 hours (40 min*18 period)
UNIT-III	Analysis of Bivariate Data two variables and correlation. Linear regression.	12 hours (40 min*18 period)
UNIT-IV	Index Number; Meaning , types , and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers : Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data: Components of a time series: Decomposition Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear , second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to -trend, ratio - to - moving average, and link relative methods.	12 hours (40 min*18 period)

UNIT- V

Forecasting and Methods Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand ; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.

12 hours
(40 min*18 period)

GROUP III	Yearly Teaching Plan 2023-24 Pro. Gousewak prasad Dewangan Assistant professor commerce		PAPER II
			Class – B.Com II Subject- fundamental of entrepreneurship
UNIT	Syllabus		Required Duration
UNIT-I	Introduction The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteristics.		12 hours (40 min*18 period)
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 hours (40 min*18 period)
UNIT-III	Entrepreneurial Behavior Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.		12 hours (40 min*18 period)
UNIT-IV	Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.		12 hours (40 min*18 period)
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		12 hours (40 min*18 period)

Co-ordinator
IQAC
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Principal
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