

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2023-24

B.Com. IV Sem.

Paper – Ability Enhancement

Subject – Entrepreneurship Development

Paper Code – BCOAE401BT

Unit – I

Entrepreneurship Development – Concept and importance, function of Enterpriser, Goal determination – Problems Challenge and solutions.

उद्यमिता विकास – अवधारणायें एवं महत्व, उद्यमी के कार्य, लक्ष्य निर्धारण, समस्या चुनौतियों एवं समाधान।

Unit – II

Project Proposal – need and Objects – nature of organization, Production Management.

परियोजना प्रस्ताव – आवश्यकता एवं उद्देश्य – संगठन का स्वरूप, उत्पादन प्रबंधन, वित्तीय प्रबंधन, विपणन एवं उपभोक्ता प्रबंधन।

Unit – III

Role of regulatory Institution, Role of development Organization, self employment oriented schemes, various growth schemes.

उद्यमिता हेतु नियामक संस्थाओं की भूमिका। विकासात्मक संस्थाओं की भूमिका, स्वरोजगार मुलक योजनायें, विभिन्न अनुदान योजनायें।

Unit – IV

Financial Management for Project – Financial institution and their role, Capital estimation and arrangement, cost and price determination, accounting management.

परियोजना हेतु वित्तीय प्रबंधन – पूंजी अनुमान एवं व्यवस्था, लागत एवं मूल्य निर्धारण, लेखा-जोखा रखना।

Unit – V

Problem of entrepreneur – Problem relating Capital, Problem relating Registration, administration Problem and how to overcome from above problems.

पूंजी संबंधी समस्याएँ, पंजीकरण संबंधी समस्याएँ, प्रशासकीय समस्याएँ एवं उपरोक्त समस्याओं का समाधान।

DEPARTMENT OF COMMERCE
SARDAR PATEL UNIVERSITY BALAGHAT

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2023-24

B.Com. IV Sem.

Paper – Major Subject

Subject – Cost Accounting

Paper Code – BCOMA402T

Unit – I

Cost: Meaning, Concept and Classification Elements of Cost, Nature & Importance, Material Costing, Methods of Valuation of Material issue Concept and material control and its techniques, Labor Costing, Methods of Wages Payments.

लागत :- अर्थ, अवधारणा एवं वर्गीकरण। लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियाँ, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीक, श्रम लागत लेखांकन, मजदूरी भुगतान की पद्धतियाँ।

Unit – II

Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण का निर्माण (निविदा मूल्य की गणना सहित) उपरिख्य लेखांकन (मशीन घंटा दर की गणना सहित)

Unit – III

Contract and Job costing, Operating costing. (Transport Cost)

ढेका एवं उपकार्य लागत लेखांकन परिचालन लागत लेखांकन (परिवहन लागत)

Unit – IV

Process costing (Including Inter Process Profit and Reserve). Reconciliation of cost and Financial Accounts.

प्रक्रिया लेखांकन, (अन्तर प्रक्रिया लाभ एवं संचय सहित)। लागत लेखों का वित्तीय लेखों से मिलान।

Unit – V

Marginal costing profit - Volume Ratio, Break - Even point, Margin of safety, Application of Break-Even Analysis Standard Costing, and variance analysis (Material and Labor only)

सीमांत लागत लेखांकन – लाभ – मात्रा अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग। प्रमाप लेखे एवं विचरण विश्लेषण (केवल सामग्री एवं श्रम)

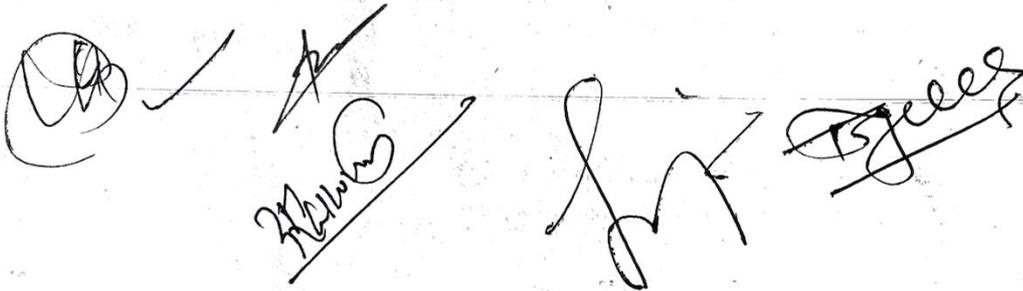
DEPARTMENT OF COMMERCE
SARDAR PATEL UNIVERSITY BALAGHAT

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2018-19

Suggested Reading -

1.	Jain & Narang	Kalyani Publishers New Delhi (Both Medium)
2.	Arora M.N.	Cost Accounting, Principles and Practice, Vikas New Delhi.
3.	Maheshwari S.N.	Advance problems and Solutions in cost accounting: Sultan Chand, New Delhi.
4.	Agrawal M.L. S.B. Agra	Cost Accounting (In Hindi)
5.	Jain B.K. Prof. Jain N.C.	Cost Accounting and in English Ramesh Book Depot, Jaipur.
6.	Mehta, Brahmhatt	Cost Accounting Devi Ahilya Prakashan, Indore

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SARDAR PATEL UNIVERSITY BALAGHAT

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2023-24

B.Com. IV Sem.

Paper – Minor Subject

Subject – Indian Company Act

Paper Code – BCOMI403T

Unit – I

Company – Definition, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement of Business.

कम्पनी – परिभाषा, विशेषताएँ, कम्पनी के प्रकार, कंपनी का निर्माण: प्रवर्तन, समामेलन एवं व्यवसाय का प्रारंभ।

Unit – II

Detailed study of Memorandum of Association, Articles of Association and Prospectus.

पार्षद सीमा नियम, पार्षद अन्तर्नियम एवं प्रविवरण का विस्तृत अध्ययन।

Unit – III

Shares – Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company. Debentures – Meaning and Types, Borrowing powers, Mortgages and Charges.

अंश – अंशपूँजी, अंशों के प्रकार, अंशों का हस्तांतरण एवं अभिहस्तांकन। अंशधारी बनाम कम्पनी के सदस्य ऋणपत्र – आशय एवं प्रकार, ऋण लेने का अधिकार, बंधक एवं प्रभार।

Unit – IV

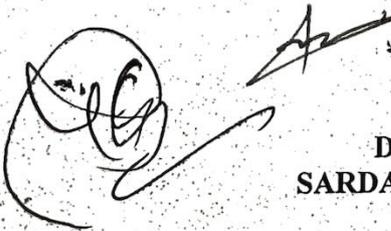
Directors – Managing Directors, Whole time Director, Their qualifications, Appointment, powers, Duties and Liabilities. Company – Meetings : Types, Quorum, Voting, Resolution and Minutes.

संचालक – प्रबंध संचालक, पूर्णकालिक संचालक – योग्यताएँ, नियुक्ति, अधिकार, कर्तव्य एवं दायित्व कंपनी की सभाएँ – प्रकार, कार्यवाहक संख्या (गणपूर्ति), मतदान, प्रस्ताव एवं सूक्ष्म।

Unit – V

Majority powers and Minority rights, Prevention of oppression and mismanagement, Winding – up of companies - Types and Methods.

बहु संख्यक शक्तियाँ और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबंध की रोकथाम, कम्पनियों का समापन-प्रकार एवं विधियाँ।

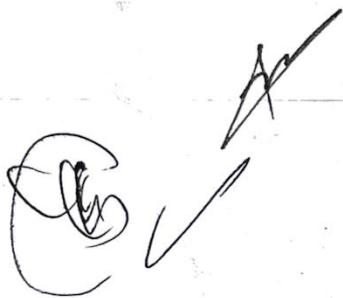


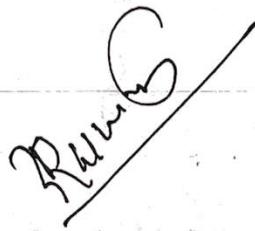
DEPARTMENT OF COMMERCE
SARDAR PATEL UNIVERSITY BALAGHAT

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)
Session:- 2023-24

Suggested Reading -

1.	Shukla S.M.	Company Adhinyam S/B, Agra (Hindi & English)
2.	Nowlkha Jain & Tripathi	Company Law, Universal – Agra (Hindi)
3.	Dr. Bajpai & Jain	Company Law, M.P. Hindi Granth Academy, Bhopal
4.	Chawla & Garg	Company Law & S. Vikas Publishing House, Chand, Delhi.
5.	Bagrial A.K.	Company Law, New Delhi









SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2023-24

B.Com. IV Sem.

Paper – Generic Elective

Subject – E-Commerce

Paper Code – BCOGE404AT

Unit – I :- Introduction to E-Commerce

E-Commerce : E-Commerce: The revolution is just beginning, E-commerce : A Brief History, Understanding E-commerce: organizing Themes.

सांख्यिकी – आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान। समक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समक, निदर्शन की रीतियों, प्रश्नावली की रचना, समकों का वर्गीकरण एवं सारणीय, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।

Unit – II :- E-Commerce Business models and concepts, The internet and world wide web: Ecommerce infrastructure.

E-Commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) Business models, Business models in emerging E-commerce areas. How the Internet and the web change business: strategy, structure and process, the Internet: Technology Background, The internet today, Internet II – The Future Infrastructure, The world wide web, The Internet and the web : Features.

Unit – III :- Building an ecommerce web site, Security and payment

Building an E-commerce web site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment. Technology solution, Management policies, Business procedures and public laws, payment system, E-Commerce payment system, Electronic billing presentment and payment.

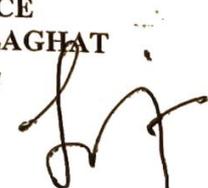
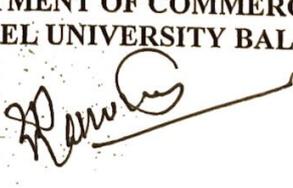
Unit – IV:- E-Commerce marketing concepts, online retailing and services

Consumer online: The internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-Commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-Commerce in action: E-tailing Business Models, Common Themes in online retailing, The Service sector: offline and online, Online financial services, Online Travel Services, Online career service.

Unit – V:- Social networks, auctions and portals

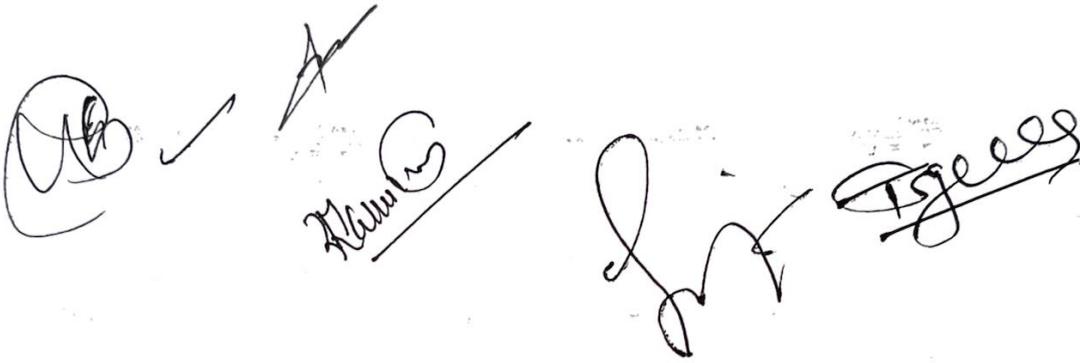
Social networks and online communities, Online auctions, E-commerce portals.

DEPARTMENT OF COMMERCE
SARDAR PATEL UNIVERSITY BALAGHAT



References:

1. Kenneth C. Laudon and Carol G. Traver (2015), E-commerce: business, technology, society, Addison Wesley.
2. Elias M. Awad (2019), Electronic Commerce, Prentice- Hall of India Pvt Ltd.
3. Efraim Turban, JaeLee, David King, H.Michael Chung (2020), "Electronic Commerce A Managerial Perspective", Addison Wesley.

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SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2023-24

B.Com. IV Sem.

Paper – Generic Elective

Subject – Principles Statistics

Paper Code – BCOGE404BT

Unit – I

Statistics - Meaning and Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation, Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Statistical Series and its types.

सांख्यिकी – आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमाएँ, सांख्यिकीय अनुसंधान। समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियों, प्रश्नावली की रचना, समंकों का वर्गीकरण एवं सारणीय, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।

Unit – II

Measurement of Central Tendency - Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.

केन्द्रीय प्रवृत्ति की माप-माध्य, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मक माध्य।

Unit – III

Dispersion and Skewness. Analysis of Time Series - Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.

अपकिरण एवं विषमता। काल श्रेणी का विश्लेषण – अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चकीय व अनियमित उच्चावचनों के माप।

Unit – IV

Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis - Meaning, Uses Difference between correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

सहसम्बन्ध – आशय, परिभाषा, प्रकार, सहसम्बन्ध का परिणाम, सहसम्बन्ध की विधियाँ। प्रतीपगमन विश्लेषण- आशय, उपयोग, सहसम्बन्ध एवं प्रतीपगमन में अंतर, रेखीय प्रतीपगमन, प्रतीपगमन समीकरण, प्रतीपगमन गुणांक का परिकलन।

Unit – V

Index Number - Meaning, characteristics, Importance and Uses. Construction of Index Numbers- cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data.

निर्देशांक – अर्थ विशेषताएं, महत्व एवं उपयोग। निर्देशांकों की रचना – जीवन निर्वाह निर्देशांक, फिशर का आदर्श सूचकांक। समंकों का चित्रमय एवं रेखीय प्रदर्शन।

DEPARTMENT OF COMMERCE
SARDAR PATEL UNIVERSITY BALAGHAT

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

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Suggested Reading For Principles of Statistics सन्दर्भ : "सांख्यिकी के सिद्धांत"

1.	ओसवाल एवं अग्रवाल	सांख्यिकीय के सिद्धांत, आर बी.डी. पब्लिशिंग हाउस, नई दिल्ली (जयपुर)
2.	अग्रवाल एवं सिंह	सांख्यिकीय के सिद्धांत, रामप्रसाद एन्ड संस
3.	Digamber Patri	Kalyani Publishers, New Delhi.
4.	Oswal, Sahu	Business Statistics, Ramesh Book Depot, Jaipur
5.	Gupta B.N.	Statistics, Sahitya Bawan, Agra (Hindi & English)
6.	Gupta B.N. & Silawat	Statistics, S.B.P.D. Agra
7.	Nagar K.N.	Statistics, Meenakshi Prakashan (Hindi & English)
8.	Shukla and Sahay	Sahitya Bhavan Publication, Agra (Hindi & English)
9.	Gupta S.P.	Statistics, S Chand Delhi (Hindi & English)
10.	R.P. Varshaneya	Statistics, Jawahar Prakashan, Agra

