



SHAHEED NANDKUMAR PATEL VISHWAVIDYALAYA, RAIGARH (C.G.)

(A State University Established under Chhattisgarh Vishwavidyalaya Adhiniyam. 1973)

Scheme and Syllabus of Bachelor of Commerce (Year – Third)

W.E.F. Session :- 2025-26

Syllabus Approved by the Central Board of Studies

शहीद नंदकुमार पटेल विश्वविद्यालय, रायगढ़ (छ.ग.)
(छत्तीसगढ़ विश्वविद्यालय अधिनियम 1973 द्वारा स्थापित राजकीय विश्वविद्यालय)



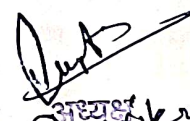
नवीन पाठ्यक्रम सत्र 2023-24 से लागू
B.Com. (Computer Application)

Scheme of B.Com. (Computer Application)

Year	Course Code	Subject Name	Theory/ Practical	Total Credit	Total Marks	
					Max	Min
First	BCOMCA-1T	Computer Fundamental and Information Technology	Theory	4	50	17
	BCOMCA -2T	PC Software and Multimedia	Theory	4	50	17
	BCOMCA-1P	LAB 1: PC Software and Multimedia	Practical	2	50	17
Second	BCOMCA-3T	E-Commerce	Theory	4	50	17
	BCOMCA-4T	Computerized Accounting with Tally	Theory	4	50	17
	BCOMCA-2P	LAB 2: Tally	Practical	2	50	17
Third	BCOMCA-5T	Programming in Visual Basic	Theory	4	50	17
	BCOMCA-6T	Relational Database Management System	Theory	4	50	17
	BCOMCA-3P	LAB 3: Visual Basic and RDBMS	Practical	2	50	17
Total				30	450	

Note: There shall be four extra credits in all the years of under graduation for internship/apprenticeship. The certificate of extra credits would be provided by the concern university and is not mandatory.




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 डॉ. विक्रम कुमार
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Part A: Introduction

Program: Degree Course		Class: B.Com III Year-CA	Year: 2022	Session: 2022-2023
1.	Course Code	BCOMCA-5T		
2.	Course Title	Programming in Visual Basic		
3.	Course Type	Theory		
4.	Pré-requisite (if any).	No		
5.	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to:</p> <ul style="list-style-type: none"> Understand the concept of user-friendly language. Understand the concept of data-driven program execution flow control in Visual Basic programming. Design, create, build, and debug Visual Basic applications. Explore Visual Basic's Integrated Development Environment (IDE). Implement syntax rules in Visual Basic programs. Explain variables and data types used in program development. Apply arithmetic operations for displaying numeric output. Write and apply decision structures for determining different operations. Write and apply loop structures to perform repetitive tasks. 		
6.	Credit Value	Theory : 4		
7.	Total Marks	Max Marks: 50	Min Passing Marks : 17	

Part B: Content of the Course

Total Periods: 30

Unit	Topics	No. of Periods
I	<p>Introduction to Visual Basic Introduction Graphical User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment, How to use VB compiler to compile / debug and run the programs.</p> <p>Variables, Constants, and Calculations Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules /conventions, Constants, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic Operations, Formatting Data.</p>	12
II	<p>Decision & Conditions If Statement, If then-else Statement, Comparing Strings, Compound Conditions (And, Or, Not), Nested If Statements, Case Structure, Using If statements with Option Buttons & Check Boxes, Displaying Message in Message Box, Testing whether Input is valid or not. Using Call Statement to call a procedure.</p> <p>Arrays Single-Dimension Arrays, Initializing an Array using for Each, User-Defined Data Types, Accessing Information with User-Defined Data Types, Using List Boxes with Array, Two dimensional arrays.</p>	12
III	<p>Introduction to VB Controls Textboxes, Frames, Check Boxes , Option Buttons, Images, Setting a Border & Styles, The Shape Control, The line Control, Working with multiple controls and their properties, Designing the User Interface, Keyboard access, tab controls, Default & Cancel property, Coding for controls.</p> <p>Menus, Sub-Procedures and Sub-functions Defining / Creating and Modifying a Menu, Using common dialog box, Creating</p>	12

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विश्वविद्यालय, रायगढ़ (प.ग.)

	a new sub-procedure, Passing Variables to Procedures, Passing Argument ByVal or ByRef, Writing a Function Procedure	
IV.	Multiple Forms Creating, adding, removing Forms in project, Hide, Show Method, Load, Unload Statement, Me Keyword, Referring to Objects on a Different Forms, List, Loops and Printing List Boxes & Combo Boxes, Filling the List using Property window / AddItem Method, Clear Method, List box Properties, removing an item from a list, List Box/ Combo Box, Do/Loops, For/Next Loops, Using MsgBox Function, Using String Function, Printing to printer using Print Method,	12
V.	DATA BASE PROGRAMMING IN VB Data Control and Data Connectivity: - Concept of DAO, RDO, ADO, using the ADO data control, ADO data control properties, binding simple controls: Data list, data combo, Data Grid, Data Form Wizard: single form wizard, Grid form, master/Detail form. Programming the ADO data control: Refresh method, Event, Hierarchical flex Grid control. Data Environment & Data Report: Creating connection, using command object in the data Environment, Data Environment option and operation, Binding Form to the data Environment, ADO Events in the Data report, Print Preview, Print, Export, Data report in code: Data reports Events, Binding data reports directly.	12
Keywords: GUI, ARRAY, Form Controls, Data Controls, ADO, RDO, DAO		

Part C - Learning Resources

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Introduction to OOPS & VB : By V.K. Jain, Vikas Publishing House.
2. Database Programming VB 6 : By B.P.B. Publication.
3. Visual Basic 6.0 Complete", Steve Brown,"Complete Idiot's Books.
4. Front End Development using Visual Basic", Dr. S.B. Kishor,Das, Ganu Prakashan,
5. Mastering Visual Basic 6 ",Evangelos Petroustos BPB.

E Resources:

Programming in Visual Basic:

1. https://www.youtube.com/playlist?list=PLcZgBCY7duW9H_-jOl5vdRptAHwZYShwr

Part D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 50

Continuous Comprehensive Evaluation (CCE): As per rule

University Exam(UE): 50 Marks

Internal Assessment:		
Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

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विश्वविद्यालय, रायगढ़ (उ.प्र.)

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

- | | |
|--|--|
| 1. Dr. H.S. Hota
Prof. and Head, Department of Computer Science and Application
Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur | - Chairman
<i>[Signature]</i>
13/06/22 |
| 2. Dr. Sanjay Kumar
Prof. and Head, SoS in Computer Science,
Pt. Ravishankar Shukla University, Raipur | - Member
(Present Online) |
| 3. Mr. Jitendra Kumar
Asst. Prof., Dept. of Computer Science and Application
Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur | - Member
(Present Online) |
| 4. Mr. H.S.P. Tonde
Asst. Prof. and Head, Dept. of Computer Science, Sant Gahira Guru
University Sarguja, Ambikapur | - Member
(Present Online) |
| 5. Dr. Mamta Singh
Asst. Prof. and Head, Sai College, Bhilai Hemchand Yadav
Vishwavidyalaya, Durg | - Member
(Present Online) |
| 6. Mr. Sushil Kumar Sahu
Asst. Prof. and Head, Christ College, Jagdalpur Shaheed Mahendra Karma
Vishwavidyalaya, Bastar | - Member
(Present Online) |
| 7. Mr. Vikrant Gupta
Prof. and Head, Batmul Ashram College, Salheana Shaheed Nand Kumar
Patel University, Raigarh | - Member
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| 8. Mr. L.K. Gavel
Asst. Prof. and Head, Govt. Ghanshyam Singh Gupt, PG College, Balod
Hemchand Yadav Vishwavidyalaya, Durg | - Member
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| 9. Dr. Anil Kumar Sharma
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Hemchand Yadav Vishwavidyalaya, Durg | - Member |
| 10. Mr. Vishwnath Tamrakar
Asst. Prof. and Head, Sant Guru Ghasidas Govt. PG College, Kurud, Pt.
Ravishankar Shukla University, Raipur | - Member |
| 11. Ms. Anjeeta Kujur
Asst. Prof. and Head, Govt. R.B.R.N.E.S. PG College, Jashpur Sant Gahira
Guru University Sarguja, Ambikapur | - Member
(Present Online) |
| 12. Mr. Suresh Kumar Thakur
Asst. Prof. and Head, Indira Gandhi Govt. PG College, Vaishali Nagar
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| 13. Dr. Ugrasen Suman
Prof. and Head, Dept. of Computer Science
Devi Ahila Vishwavidyalaya, Indore | - Member
(Present Online) |

Date: 13.06.2022.

[Signature]
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शहीद नंदकुमार पटेल
विश्वविद्यालय, रायगढ़ (छ.ग.)

Program: Degree Course		Part A: Introduction		
1.	Course Code	Class: B.Com III Year-CA	Year: 2022	Session:2022-2023
2.	Course Title	BCOMCA-6T		
3.	Course Type	Relational Database Management System		
4.	Pre-requisite (if any)	Theory		
5.	Course Learning Outcomes (CLO)	No		
6.	Credit Value	Theory : 4		
7.	Total Marks	Max Marks: 50	Min Passing Marks : 17	

Part B: Content of the Course

Total Periods: 60

Unit	Topics	No. of Periods
I	Overview of Database Management: Data, Information and Knowledge, Data Processing versus Data Management, File Oriented Approach versus Database Oriented Approach, Data Independence, Database Administration Roles, Overview of Database, DBMS Architecture, Different kinds of DBMS users, Introduction to Data Dictionary. Data Models: Network Model, Relational Model, Hierarchical Model. Database Languages: DDL, DML, DCL, And TCL. Structured Query Language: Basic Data Types, Commands : Create, Insert, Select, Delete, Truncate , Drop, Alter, Grant ,Revoke, Commit, Rollback, Queries on Multiple Relation, Join Operation, String Operation, Set Operation, Grouping, Nested Subqueries.	12
II	Concepts of Database Management System : Definition of Tables, Cardinality relationships in a Database, Constraints in a Database, Entity, Attributes, Strong and weak entities, ER-Diagram, Symbols and Implementation, Concept of keys: Candidate key, Primary key, Alternate key, Foreign key, Case studies of ER modeling Generalization, Specialization and Aggregation. Converting an ER model into relational Schema. Extended ER features.	12
III	Relational Database Design: Normalization concept in logical model, Pitfalls in database design, Functional dependencies, Join dependencies, Natural Join, Normal forms (1NF, 2NF, 3NF). Boyce Codd Normal form, Decomposition,	

10/10/2023

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	Multi-Valued Dependencies, 4NF, 5NF. Issues in physical design: Concepts of indexes, File organization for relational tables, De-normalization. Relational Database: Structure of Relational Database, Schema, Relational Operation: Selection, Projection, Cartesian Production, Union, Intersection and Minus operation. Relational Algebra: Select operation, Project operation, Union operation, Cartesian Product operation, Intersection operation, Join operation, Different types of joins (Inner join, Outer join, Self join).	12
IV.	SQL Server Basics: Microsoft SQL Server 2019, Overview of SQL Server 2019, Versions of SQL Server, Installation of SQL Server 2019, SQL Server Management Studio(SSMS), Azure Data Studio(ADS), Features of SQL Server Express, SQL Server Support Life Cycle, Data Definition Language (DDL) Commands, Data Manipulation Language (DML) Commands, Data Control Language (DML) Commands, Transaction Control Language (TCL) Commands, Data Constraints, Stored Procedure, Function .	12
V.	Oracle Basics: Oracle Corporation, Versions of Oracle, Oracle Products, Oracle Installation, Oracle Client and Server Products, Online Transaction Processing, Hybrid cloud Installation, Data Definition Language (DDL) Commands, Data Manipulation Language (DML) Commands, Data Control Language (DML) Commands, Transaction Control Language (TCL) Commands, Data Constraints, Introduction to PL/SQL Programming, Data Types, Looping Statements, Cursors, Stored Procedure, Function .	12
Keywords: Data Models, Keys, SQL Commands, DBMS, RDBMS, Oracle, SQL Server.		

Part C - Learning Resources

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Database system concept, H. Korth and A. Silberschatz, TMH Publications.
2. Data Base Management System, Alexies & Mathews, Vikash publication.
3. Data Base Management System, C. J. Date ,Narosha Publication.
4. Data Base Management System By James Matin.
5. Principles of Database System By Ullman.
6. Program Design, Peter Juliff, PHI Publications.
7. The Complete Reference, Kevin Loney, Oracle Press.
8. SQL, PL/SQL The Programming Language of Oracle, Ivan Bayross , PustakKosh Publication.
9. Microsoft SQL Server Management and Administration, Ross, STM Publications.

E Resources:

1. SWAYAM URL link for DBMS and RDBMS: <https://youtu.be/f6LGtJutWyA>
2. SWAYAM URL link for DBMS and RDBM: <https://youtu.be/IoL9Ve2SRwQ>
3. SWAYAM URL link for DBMS and RDBMS: <https://swayam.gov.in/courses/4434-data-base-management-system>.
4. Introduction of DBMS: https://onlinecourses.swayam2.ac.in/cec19_cs05/preview
5. Introduction of RDBMS: https://onlinecourses.nptel.ac.in/noc19_cs46/preview
6. DMBS Contents from W3SHOOL: <https://www.w3schools.in/dbms/intro>
7. Data independence from W3SHOOL: <https://www.w3schools.in/dbms/data-independence>

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8. Generalization and Aggregation: <https://www.w3schools.in/dbms/generalization-aggregation>
9. DMBS Contents from Javatpoint: <https://www.javatpoint.com/dbms-tutorial>

Part D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 50

Continuous Comprehensive Evaluation (CCE): As per rule

University Exam(UE): 50 Marks

Internal Assessment:

Continuous Comprehensive Evaluation (CCE)

Class Test/Assignment/Presentation

As per rule

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- Mr. Vishwnath Tamrakar
Asst. Prof. and Head, Sant Guru Ghasidas Govt. PG College, Kurud, Pt.
Ravishankar Shukla University, Raipur
- Ms. Anjeeta Kujur
Asst. Prof. and Head, Govt. R.B.R.N.E.S. PG College, Jashpur Sant Gahira
Guru University Sarguja, Ambikapur
- Mr. Suresh Kumar Thakur
Asst. Prof. and Head, Indira Gandhi Govt. PG College, Vaishali Nagar
Hemchand Yadav Vishwavidyalaya, Durg

- Chairman
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अध्यक्ष (उ.प्र.)
17.06.22

17.06.22

13. Dr. Ugrasen Suman
Prof. and Head, Dept. of Computer Science
Devi Ahila Vishwavidyalaya, Indore

- Member
(Present Online)

Date: 13.06.2022.

10/07/22
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विश्वविद्यालय, रायगढ़ (छ.ग.)

Program: Degree Course		Part A: Introduction		
1	Course Code	Class: B. Com III Year- CA	Year: 2022	Session: 2022-2023
2	Course Title	BCOMCA-3P		
3	Course Type	LAB 3: Visual Basic and RDBMS		
4	Pre-requisite (if any)	Practical		
5	Course Learning Outcomes (CLO)	Basic Knowledge of SQL		
6	Credit Value	At the end of course, Students will be able to:		
7	Total Marks	<ul style="list-style-type: none"> Understand the concept of user-friendly language. Understand the concept of data-driven program execution flow control in Visual Basic programming. Learn about Database Concepts, Architecture, various Users, Data Models and Data Management which helps them to interact with various Databases. Develop various Tables and Databases which helps them to develop new Software. Practice various SQL commands which help them to generate new relationships among various Tables and Databases which are useful for Software Development. Familiar about RDBMS Software like Oracle and SQL Server which are used as Backend for Software Development. Develop new Databases for their Minor and Major Project Development which enhances their Data Storage, Data Accessibility and Data Management. 		
6	Credit Value	Practical: 2		
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17	

Part B: Content of the Course	
Total Periods: 30	
Tentative Practical List	<p>Note: This is tentative list; the teachers concern can add more program as per requirement.</p> <p style="text-align: center;">RDBMS</p> <ol style="list-style-type: none"> Design an employee table in Oracle/SQL Server having eid (primary key) ename, edesignation, edoj, edob, eaddress, salary, econtact as fields and answer the following questions: <ol style="list-style-type: none"> Insert five records in above created table. Display all five records. Delete the fourth record. Update the third record of field ename as 'hari'. Add one new field in the table. Design a salary table Oracle/SQL Server with one primary key and foreign key(employee table) having following fields : Month, working days, deptid, gross, incentive, deduction and net salary. <ol style="list-style-type: none"> Insert five records in above created table. Display all five records. Use foreign key relation and display records.

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- d) Update the second record of field deptid as 'Sales'.
- e) Add one new field in the table.
3. Create a new user in Oracle/SQL Server.
4. Create a view in Oracle/SQL Server.
5. Create a new table in Oracle/SQL Server and practice for join operation.
6. Create a new user in Oracle/SQL Server and practice for commit and rollback command.
7. Create a new database in Oracle/SQL Server having atleast five tables for Hotel Management System.
8. Create a new database in Oracle/SQL Server having atleast four tables for Covid Vaccination Management System.
9. Create a new database in Oracle/SQL Server having atleast five tables for Library Management System.
10. Create a new table in Oracle/SQL Server and practice for Group by and Order by Clause.
11. Create a new table in Oracle/SQL Server and practice for max(), min(), avg() and count() functions.
12. Create a new table in Oracle/SQL Server and practice for lower(), substr(), trim() and upper() functions.
13. Create a new table in Oracle/SQL Server and practice for unique and check constraint.
14. Create a new table in Oracle/SQL Server and practice for any two date formats.
15. Create a new table in Oracle/SQL Server and practice for using clause.
16. Create a new table in Oracle/SQL Server and practice for having clause with sub queries.
17. Create a new table in Oracle/SQL Server and practice for alias in any table.
18. Create a new table in Oracle/SQL Server and practice for inner and outer join.
19. Create a new table in Oracle/SQL Server and practice for Drop command.
20. Write a PL/SQL program for addition of two numbers.
21. Write a PL/SQL program to find the factorial value of any entered number.
22. Write a PL/SQL program for swapping of two numbers.
23. Write a PL/SQL program to print first ten Natural Numbers.
24. Write a PL/SQL program to generate even series upto five digits starting from 2 and sum all the terms.
25. Write a PL/SQL program to practice for implicit and explicit cursor.

Visual Basic

26. WAP to perform arithmetic operation using command buttons. (Declare variables globally).
27. WAP to take input of principal, rate & time and calculate simple interest & compound interest.
28. Write a program to take input of x and print table of x in the following format.

$$X * 1 = X$$

$$X * 2 = 2X$$

$$X * 10 = 10 * X$$
29. Write a program to check whether a centered no. is prime or not. (Using for loop & Exit

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 विद्यालय, रायगढ़ (छ.ग.)

	for)
	30. Write a program which will count all vowels, consonants, digits, special characters and blank spaces in a sentence (Using select case)

Part C - Learning Resources

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Database system concept , H. Korth and A. Silberschatz, TMH Publications .
2. Data Base Management System, Alexies & Mathews, Vikash publication.
3. Data Base Management System, C. J. Date ,Narosha Publication.
4. Data Base Management System by James Matin.
5. Principles of Database System by Ullman.
6. Program Design, Peter Juliff, PHI Publications.
7. The Complete Reference, Kevin Loney, Oracle Press.
8. SQL, PL/SQL The Programming Language of Oracle, Ivan Bayross , PustakKosh Publication.
9. Microsoft SQL Server Management and Administration, Ross, STM Publications.

E-Resources:

1. SWAYAM URL link for DBMS and RDBMS:
<https://youtu.be/f6LGtJutWyA>
2. SWAYAM URL link for DBMS and RDBM:
<https://youtu.be/loL9Ve2SRwQ>
3. SWAYAM URL link for DBMS and RDBMS :
<https://swayam.gov.in/courses/4434-data-base-management-system>

Part D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 50

Continuous Comprehensive Evaluation (CCE): Not Applicable

University Exam(UE): 50 Marks

Internal Assessment:

Continuous Comprehensive Evaluation (CCE)

Class Test/Assignment/Presentation

Not Applicable

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

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2. Dr. Sanjay Kumar
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Pt. Ravishankar Shukla University, Raipur

- Chairman
13.06.2021
- Member
(Present Online)

10/07/21
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श्री श्री नंदकुमार पटेल
विभागाध्यक्ष, संगणक (उ.प.)
विभागाध्यक्ष, संगणक (उ.प.)

शहीद नंदकुमार पटेल विश्वविद्यालय, रायगढ़ (छ.ग.)

(छत्तीसगढ़ विश्वविद्यालय अधिनियम 1973 द्वारा स्थापित राजकीय विश्वविद्यालय)



नवीन पाठ्यक्रम सत्र 2023-24 से लागू
वाणिज्य

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 1 (CCC-2022)
Paper Code	Paper 3 CC-2201
Title of Subject	Financial Accounting
Objective	The course aims to help learners to acquire conceptual knowledge on financial accounting to impart skills for recording various kinds of business transactions with G.S.T. and to prepare financial statements
Max Marks – 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
Unit- 1	Accounting: An introduction: Development, Definition, Needs, objectives, Branches of Accounting, Basic Accounting principles concept and conventions Accounting standard: National & International Accounting Transaction: Concept of Single and Double entry system, Books of original Records, journal, ledger, sub division of journal cash book (including GST Transaction) and Trial balance	15
Unit- 2	Final Accounts: Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, Adjustment Entries with various provision and reserves. Rectifications of Errors: Classification of errors, location of errors, Rectification of errors, Suspense account, Effect on profit Depreciation accounting; methods of recording depreciation, methods for providing depreciation, Depreciation of different assets; Indian accounting standard and Income Tax,	15
Unit- 3	Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet, Fund Flow statement, Cash Flow Statement, Selecting and shutting a Company, Backup and Restore data of a Company.	15

Unit- 4	Accounting for Hire-Purchase Transaction, Journal entries and ledger account in the books of Hire Venders and Hire purchase for large value items including Default and repossession. Consignment: Features, Accounting treatment in the books of the consignor and consignee. Accounting for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustment	15
Unit- 5	Joint Venture: Features, Accounting procedures, Joint Bank account, Records Maintained by Co-venturer of(a) all transactions (b) only his own transactions. (memorandum joint venture account). Partnership Account: Dissolution of a partnership firm, Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		
Learning out come	1. Apply the generally accepted accounting principle while recording transactions with G.S.T.and preparing financial statement. 2. Demonstrate accounting process under computerized accounting system. 3. prepare cash book and other account necessary while running a business. 4. Evaluate the importance of depreciation 5. prepare dissolution and Amalgamation account of partnership firm:	

Suggested Readings:

01. Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi.
02. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.
03. Shukla M.C. Grewal T.s. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
04. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.
05. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra.
06. Karim & Khanuja; Financial Accounting; SBPDPublishing House; Agra.
07. Agrawal & Mangal; Financial Accounting Universal Publication.

Name And Signature of members

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1.	1.	1.	1.
2.	2.	2.	2.
3.	3.	3.	3.
4.	4.	4.	4.
5.	5.	5.	5.
6.			

Chairman
 Board of Studies
 Shaheed Nandkumar Patel
 Vidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 3 (BCD-2024)
Paper Code	Paper- 3 (DC – 2401)
Title of Subject	Income Tax
Objectives:	To provide basic knowledge of principles and provision of Income Tax Act 1961 and relevant rules.
Max Marks 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	Basic Concepts: Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total income, Person. Residence and Tax Liability. Exempted Income Under Section 10	15
Unit- 2	Computation of Income under Salary and House Property.	15
Unit- 3	Computation of Income under Business or Profession, Capital gains, and other sources. Set-off and carry forward of losses;	15
Unit- 4	Deduction from Gross Total Income, Aggregation of Income, Computation of Total Income and Tax Liability of Individual. Tax Deduction at source, Advance payment of tax	15
Unit- 5	Assessment procedures, Tax Administration; Authority appeals, penalties, Filing of Income Tax Return and application for Permanent Account Number (PAN) Manually and Online.	15

IMP Note: Any Changes made in respect of Income tax will be applicable from the coming session.

Case study/Skill based activities/field work/project work as applicable (for extra credit)

Learning Outcomes:	<ol style="list-style-type: none"> 1. To know the basic concepts and provisions of Income Tax Act 1961. 2. To know the residential status & responsibility of Assesse. 3. To know Income Exempted from Tax.
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अध्यापक
 अध्ययन मंडल
 शहीद नंदकुमार पटेल
 विश्वविद्यालय (छ.ग.)

Suggested Reading:

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bha gwati : Income Tax Law & Prective; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law Shatiya Bhawan, Publication, Agra.

Name and Signature of Members

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Saluja sir	1	Munshi 07/06/22	1	Shastri	1	Bhatnagar
2	R. S. Ph. Sam	2		2	R. S. Ph. Sam	2	
3		3		3	Dr. R. K. Thakur	3	A. H. Khan
4	Dr. R. K. Thakur	4	Sandhya Prasad	4		4	
5		5		5		5	07.06.22
6						6	Babita mam

27/06/2022
 अध्यक्ष मंडल
 शिवाजी विद्यापीठ (छ.ग.)
 विश्वविद्यालय

27/06/2022
 Chairman
 Board of Studies
 Shaheed Nandkumar Patel
 Shivaji Vaidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग- 3 (BCD-2024)
Paper Code	प्रश्न पत्र- 3 (DC-2401)
Title of Subject	आयकर
Objective	सिद्धांतों और आय के प्रावधान का बुनियादी ज्ञान प्रदान करने के लिए अधिनियम 1961 और प्रासंगिक नियम।
Max Marks - 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus		No. of lectures
Units	Content of the syllabus	
इकाई- 1	मूलभूत अवधारणाएं: आय, कृषि आय, आकस्मिक आय, आकलन वर्ष, गत वर्ष, कुल आय, सकल कुल आय, व्यक्ति। निवास स्थान और कर दायित्व, धारा 10 के तहत छूट प्राप्त आय।	15
इकाई- 2	वेतन एवं मकान सम्पत्ति शीर्षक से आय की गणना।	15
इकाई- 3	व्यवसाय या पेशे के तहत आय की गणना, पूंजी लाभ, अन्य स्रोतों से आय। हानियों की पूर्ति एवं उन्हें आगे ले जाना।	15
इकाई- 4	सकल कुल आय में से कटौती, आय का संकलन, व्यक्तियों के लिए कुल आय एवं कर दायित्व की गणना। उद्गम स्थल पर कर की कटौती, कर की अग्रिम भुगतान।	15
इकाई- 5	कर निर्धारण प्रक्रिया, कर प्रशासन, प्राधिकरण अपील, अर्थदंड, आयकर रिटर्न दाखिल करना और स्थाई खाता संख्या (पैन) के लिए आवेदन, मैनुअल और ऑनलाइन।	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलक्षियां	<ol style="list-style-type: none"> 1. आयकर अधिनियम की मूल अवधारणाओं और प्रावधानों को जानने के लिए 1961 के अधिनियम। 2. आवासीय स्थिति और निर्धारिता की जिम्मेदारी जानना। 3. कर से छूट प्राप्त आय की जानकारी के लिए।
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अध्ययन मंडल
 शांति नंदकुमार पटेल
 विश्वविद्यालय (छ.ग.)

Suggested Reading:

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bha gwati : Income Tax Law & Prective; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law Shatiya Bhawan, Publication, Agra.

सदस्यों के नाम एवं हस्ताक्षर

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 Saluja sir	1 <i>[Signature]</i> 07/06/22	1 <i>[Signature]</i>	1 <i>[Signature]</i>
2 <i>[Signature]</i> 07/06/22	2 <i>[Signature]</i>	2 <i>[Signature]</i> K.S. PUSAN	2 <i>[Signature]</i>
3 <i>[Signature]</i>	3 <i>[Signature]</i>	3 <i>[Signature]</i> Mr. R.K. Hinkam	3 A.H. KINAY AS
4 <i>[Signature]</i>	4 Sandhya Pray <i>[Signature]</i>	4	4 <i>[Signature]</i>
5	5 <i>[Signature]</i>	5	5 <i>[Signature]</i> 07/06/22
6 <i>[Signature]</i>			6 Bobita man.

[Signature]
मध्ययन मंडल
10/07/25
शाहेद नंदकुमार पटेल
विश्वविद्यालय (छ.ग.)

[Signature]
27/06/2023
Chairman
Board of Studies
Shaheed Nandkumar Patel
Vishwavidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com.Part- 3 (BCD-2024)
Paper Code	Paper- 4 (DC – 2402)
Title of Subject	Auditing
Objectives:	The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.
Max Marks – 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	Auditing: Meaning and nature Objectives, advantages and limitations Relationship of auditing with other disciplines; Classification; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Audit Documentation: Concept; Nature & Purpose; Form, Content & Extent of Audit Documentation; Audit File; Audit Note Book, Working Paper Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types; Sources; Relevance and Reliability of audit evidence.	15
Unit- 2	Internal Control, Internal Check, and Internal Audit Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.	15
Unit- 3	Vouching Valuation and Verification Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification and Valuation of Assets and Liabilities.	15
Unit- 4	Audit of Companies Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.	15
Unit- 5	Recent Trends in Auditing: Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies educational institutions, club, charitable organization. Energy Audit, System Audit, Safety Audit, Audit of Computerized account: procedure & practice.	15

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 निदेशिका (पृष्ठ 1)

Case study/Skill based activities/field work/project work as applicable (for extra credit)

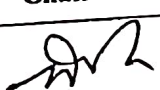
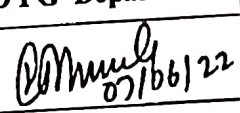
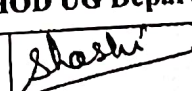
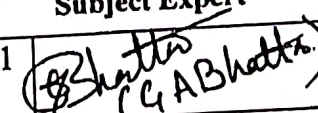
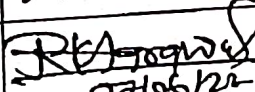
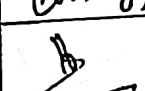

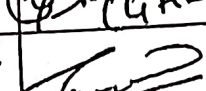
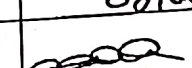

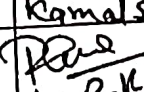
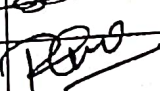
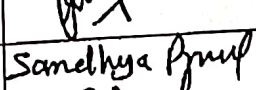


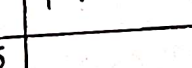

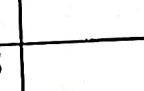
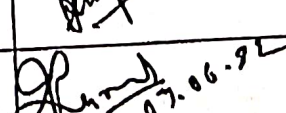
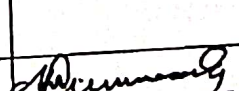

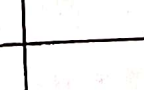
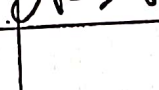
Learning Outcomes:

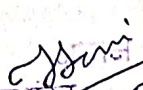
1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of property, plant, and equipment.
7. Perform dummy audit of a club, college, and a small business firm.

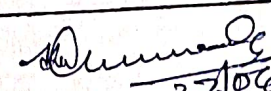
Suggested Readings:

1. Dr. B.K. Mehta, SBPD Publishing House Agra.
2. Dr. T.R. Sharma, Sahitya Bhawan Publications Agra.
3. SBPD Publications Agra.
4. Singh A. K., & Gupta, L. (2011). *Auditing Theory and Practice*. Galgotia Publishing
5. Gupta Kamal: *Contemporary Auditing*, TaTa Mc. Graw, New Delhi
6. Tandon, B.N. : *Principle of Auditing*, S.Chand & Company, New Delhi.
7. Pargare Dinkar: *Principle and Practices of Auditing*, Sultan Chand, New Delhi
8. Yadav, Pankaj, *Auditing*, Neel Kamal Prakashan Delhi .

Name and Signature of Members

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 	1  07/06/22	1  Shashi	1  (GABhatta)
2  07/06/22	2 	2  Kamal Singh Purohit	2 
3 	3 	3  Mr. R.K. Kishore	3 A.H. KHAN AE
4 	4  Sanelhya Purohit	4 	4 
5 	5 	5 	5  07.06.22
6 			


 मध्ययन मंडल
 शांति विद्यालय
 विशाखा (छ.ग.)


 27/06/2023
 Chairman
 Board of Studies
 Shaheed Nandkumar Patel
 Vishwavidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग- 3 (BCD-2024)
Paper Code	प्रश्न पत्र- 4 (DC-2402)
Title of Subject	अंकेक्षण
Objective	पाठ्यक्रम का उद्देश्य भारत के वर्तमान कानूनी आवश्यकताओं के अनुसार अंकेक्षण सिद्धांतों, कार्य पद्धति एवं तकनीकों का ज्ञान प्रदान करना है।
Max Marks - 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई- 1	अंकेक्षण: अर्थ एवं प्रकृति, उद्देश्य, लाभ एवं सीमाएं, अन्य विषयों के साथ अंकेक्षण का संबंध, वर्गीकरण, त्रुटियां एवं धोखाधड़ी और अंकेक्षक का कर्तव्य। नैतिक सिद्धांत और अंकेक्षक की स्वतंत्रता का वर्गीकरण एवं अवधारणाएं। अंकेक्षक के लिए आचरण संहिता और मूल्य प्रणाली। अंकेक्षक योजना एवं कार्यक्रम का विकास, अंकेक्षण कार्य का प्रत्यायोजन और परिवेक्षण, अंकेक्षण दस्तावेजीकरण: अवधारणा, प्रकृति और उद्देश्य, रूप, सामग्री और ऑडिट दस्तावेजीकरण की सीमा, ऑडिट फाइल, ऑडिट नोट बुक, वर्किंग पेपर अंकेक्षण प्रमाण: अंकेक्षण साक्ष्य की पर्याप्तता और उपयुक्तता, अंकेक्षण साक्ष्य प्राप्त करने के लिए अंकेक्षण की कार्य पद्धति, उनके प्रकार, स्रोत, अंकेक्षण साक्ष्य की प्रासंगिकता और विश्वसनीयता।	15
इकाई- 2	आंतरिक नियंत्रण, आंतरिक निरीक्षण, आंतरिक अंकेक्षण: अर्थ एवं उद्देश्य, एक अच्छी आंतरिक नियंत्रण प्रणाली की विशेषताएं, आंतरिक नियंत्रण प्रश्नावली, आंतरिक नियंत्रण चेकलिस्ट, नियंत्रण का परीक्षण, आंतरिक नियंत्रण और आई.टी पर्यावरण, अंकेक्षण जोखिम। आंतरिक अंकेक्षण की अवधारणा, निरीक्षण जांच, अंकेक्षण नमूनाकरण और नमूनाकरण विधियां।	15
इकाई- 3	प्रमाणन, मूल्यांकन एवं सत्यापन: वाउचिंग- अर्थ एवं उद्देश्य, प्रमाणन की प्रक्रिया, रोकड़ खाता एवं बैंक विवरण की प्रमाणन, सम्पत्ति और दायित्वों का सत्यापन एवं मूल्यांकन।	15
इकाई- 4	कंपनियों का अंकेक्षण कंपनी अधिनियम 2013 के तहत लिमिटेड कंपनियों का ऑडिट: योग्यताएं और अयोग्यताएं, नियुक्ति, रोटेशन, निष्कासन, पारिश्रमिक, अंकेक्षक के अधिकार एवं कर्तव्य, अंकेक्षक की रिपोर्ट- विषयवस्तु और प्रकार, अंकेक्षण सत्यापन और प्रमाणन, अंकेक्षक के वैधानिक दायित्व। अंकेक्षण मानकों का अवलोकन।	15
इकाई- 5	अंकेक्षण के हाल में रुझान: लागत अंकेक्षण, कर अंकेक्षण, प्रबंध अंकेक्षण, निष्पादन अंकेक्षण, सामाजिक अंकेक्षण, पर्यावरण अंकेक्षण, बैंकिंग कंपनियों के अंकेक्षण, बीमा कंपनियां, शैक्षणिक संस्थान, क्लब, धर्मार्थ संगठन। एनर्जी अंकेक्षण, सिस्टम अंकेक्षण, सुरक्षा अंकेक्षण, कम्प्यूटीकृत एकाउन्ट का अंकेक्षण: कार्य पद्धति एवं अभ्यास।	15

पठ्यक्रम संशोधन
श्री. देवेंद्र कुमार शर्मा
विश्वविद्यालय (उ.प्र.)


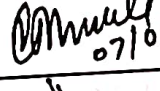


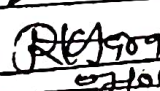

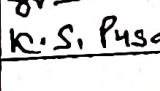
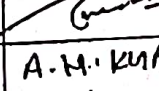
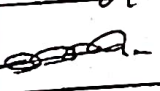
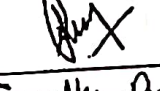



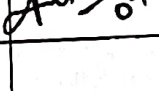
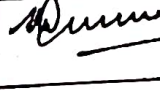
Case study/Skill based activities/field work/project work etc. (for extra credit)

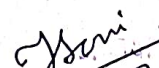
पाठ्यक्रम अध्ययन की परिलब्धियां	<ol style="list-style-type: none"> 1. किसी विद्यालय/धर्मार्थ संस्थान की प्राप्तियों की लेखा परीक्षा करने के लिए अंकेक्षण कार्यक्रम तैयार करना। 2. बिक्री, माल या मशीनरी की खरीदी, खर्च और देनदारियों के भुगतान के संबंध में किन्ही पांच दस्तावेजी साक्ष्यों को पहचानने और सत्यापित करने। 3. किसी संगठन या व्यावसायिक फर्म की अंकेक्षण के लिए आंतरिक नियंत्रण प्रश्नावली और आंतरिक नियंत्रण जांच सूची तैयार करना। 4. अंकेक्षण विशेषज्ञ प्रणालियों का उपयोग करते हुए कम्प्यूटरीकृत अंकेक्षण परिवेश के अंतर्गत आंतरिक नियंत्रण करना। 5. व्यावहारिक ज्ञान प्राप्त करने के लिए महाविद्यालय/शिक्षार्थी कार्यों, लघु व्यावसाय, फर्मों, क्लब आदि की रोकड़ बही का सत्यापन करना। 6. संपत्ति, संयंत्र और उपकरण के सत्यापन के लिए अंकेक्षण साक्ष्य एकत्र करना। 7. एक क्लब, कॉलेज और एक छोटी व्यावसायिक फर्म का डमी अंकेक्षण करना।
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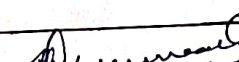
Suggested Reading:

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bha gwati : Income Tax Law & Prective; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law Shatiya Bhawan, Publication, Agra.

सदस्यों के नाम एवं हस्ताक्षर

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 	1  07/06/22	1  Shashi	1  CG A Bhatia
2  02/06/22	2 	2  K.S. Pusam	2 
3 	3 	3	3 A.M. KUAN AK
4	4 Somethya Prasad 	4	4 
5	5 	5	5  01.06.22
6 			


 अध्यक्ष 18/07/25
 शिक्षा विभाग, रायगढ़
 विश्वविद्यालय (छ.ग.)


 28/06/2022
 Board of Studies
 Shaheed Nandkumar Patel
 Vishwavidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 3 (BCD-2024)
Paper Code	Paper- 5 (BC-2403)
Title of Subject	INDIRECT TAX WITH GST
Objectives:	<p>1. To provide update basic knowledge and provisions of various indirect tax such as Custom Duty and CGST/SGST/IGST, Central Excise Duty ect.</p> <p>2. To provide special important knowledge of C. G. VAT and Service Tax</p> <p>3. To provide some special knowledge of State Indirect Tax such as C.G. Excise Duty</p> <p>4. To create an understanding amongst the students of GST being applicable, reason behind its introduction and also its applicability over to running the business.</p>
Max Marks 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus		No. of Lectures
Units	Content of the Syllabus	
Unit- 1	Indirect Tax: What is Indirect tax, Types, Features, Advantages and Disadvantages of Indirect Tax? Custom Duty: Introduction and Nature, Important Terms and Definition, Types of Custom Duty, Prohibition on Import and Export, Valuation Rules, Computation of Assessable Value and calculation of costume duty.	15
Unit- 2	Central Excise Duty: Concepts, Important definitions: Goods, Excisable goods, Manufacturer. Classification of Goods and Principles of Classification, Valuation under central excise acts. Ad Valorem Duty, Valuation rules and Calculation of excise duty. C.G. Excise Duty: Brief history and Definitions, Registration on Import, Export and Transport, Manufacture, Bottling, Possession and sale, Licenses, Permits and Passes, Offences and Penalties, Duties and fees.	15
Unit- 3	CGST/SGST: Important term and Definitions under central goods and service tax act 2017 and state goods and services, basic elements of GST, Meaning and scope of supply, Levy and collection of tax. CGST/SGST: Time and value of supply of goods and services input tax credit, Transitional provisions, Computation of GST liability, Registration under CGST/SGST at and necessary documentation, Filing of returns, Assessment, Payment of tax, Payment of Tax on reverse charge basis refund under the act.	15
Unit- 4	CGST/SGST: Maintenance of accounts and records, Composition scheme, Job work and its procedure, Various exemptions, Demand recovery, Miscellaneous provisions under GST IGST: scope of IGST Important terms and definitions under integrated goods and service tax act 2017, Levy and collection of IGST, Principles for determining the place of supply of goods and services zero related supply.	15

अध्यक्ष
 अध्ययन मंडल
 राष्ट्रीय संस्कृत मंडल
 विश्वविद्यालय (स.ग.)

Unit- 5	C.G. VAT- Introduction, Definition, Tax free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT. C.G. VAT- Tax Payment and Recovery of Tax, Input Tax Rebate. Authorities: Powers and Duties, Appeal and Revision, Difficulties in implementation of VAT. Service Tax: Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.	15
Case study/Skill based activities/field work/project work as applicable (for extra credit)		
Learning Outcomes:	1. The students will be able to understand Indirect tax structure of nation / state. 2. The students may become to know about the indirect tax/ GST to establish won business & practice 3. The students can take up a career as a customs officer working at the airport as well as in the office of Central Board of Indirect Taxes and customs. 4. The students can build up a career in the field of Taxes.	

Suggested Reading:

1. GST Acts with Rules/Forms & Nominations - Taxmann Publication current edition.
2. Goods and Service Tax and Custom Duty – Dr.H.C. Mehrotra & Prof. V.P. Agrawal, SahityaBhawan Publications, Agra.
3. Indirect Taxes Law and Practice – V.S. Datey, Taxmann Publication current edition.
4. Ca Final Gst Compact Book Indirect Taxation, Ca Raj Kumar, Taxmann Publication Current edition.
5. Indirect Taxes with GST, Shripal Saklecha & Anit Saklecha, Satish Printer & Publication Indore

Name and Signature of Members

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 Saluja S.V.	1 [Signature] 07/06/22	1 [Signature]	1 [Signature] CC ABhatta
2 [Signature] 03/06/22	2 [Signature]	2 [Signature] K.S. PUSAM	2 [Signature]
3 [Signature]	3 [Signature]	3 [Signature] S.V.	3 A.H. KHAN
4 [Signature]	4 [Signature]	4 [Signature]	4 [Signature]
5 [Signature]	5 [Signature]	5 [Signature]	5 [Signature] 07.06.22
6 [Signature]			

[Signature]
 अध्यक्ष
 12/07/25
 अध्यक्ष, पटेल
 विश्वविद्यालय (छ.ग.)

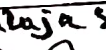
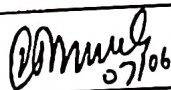
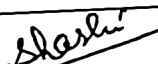
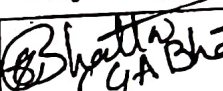
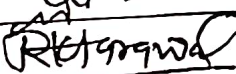


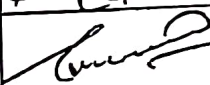


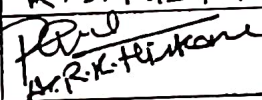

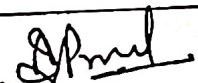
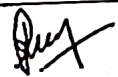


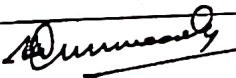
[Signature]
 Chairman
 Board of Studies
 Shaheed Nandkumar Patel
 Vishwavidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग- 3 BCD-2024)	
Paper Code	प्रश्न पत्र- 5 (BC-2403)	
Title of Subject	अप्रत्यक्ष कर जी.एस.टी सहित	
Objective	1. विभिन्न अप्रत्यक्ष करों जैसे सीमा शुल्क और सी.जी.जी.एस.टी./एस.जी.एस.टी./आई.जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क आदि के अद्यतन बुनियादी ज्ञान एवं प्रावधान प्रदान करना। 2. सी.जी.वैट और सेवा कर के बारे में विशेष महत्वपूर्ण ज्ञान प्रदान करना। 3. राज्य अप्रत्यक्ष कर जैसे सी.जी.उत्पाद शुल्क के बारे में विशेष ज्ञान प्रदान करना। 4. जी.एस.टी के लागू होने के बारे में छात्रों के बीच समझ पैदा करने के लिए तथा इसके शुरुआत के पीछे के कारण और व्यवसाय चलाने के लिए उपयुक्तता।	
Max Marks - 75+25	Min. Marks: 25+10	
Credit Value	5	
Detailed Syllabus		
Units	Content of the syllabus	No. of lectures
इकाई- 1	अप्रत्यक्ष कर: अप्रत्यक्ष कर क्या है ? प्रकार, विशेषताएं, लाभ और अप्रत्यक्ष कर के नुकसान। सीमा शुल्क: परिचय और प्रकृति, महत्वपूर्ण नियम और परिभाषा, सीमा शुल्क के प्रकार, आयात और निर्यात पर प्रतिबंध, मूल्यांकन नियम, निर्धारणीय मूल्य की गणना और सीमा शुल्क की गणना।	15
इकाई- 2	केन्द्रीय उत्पाद शुल्क: अवधारणाएं, महत्वपूर्ण परिभाषाएं: माल, उत्पाद शुल्क योग्य समान, निर्माता। केन्द्रीय उत्पाद शुल्क अधिनियम के तहत वस्तुओं का वर्गीकरण एवं वर्गीकरण के सिद्धांत, मूल्यांकन। ऐड-वैलोरम शुल्क, मूल्यांकन नियम एवं उत्पाद शुल्क की गणना। सी.जी.उत्पाद शुल्क: संक्षिप्त इतिहास और परिभाषाएं, आयात निर्यात एवं परिवहन पर पंजीकरण, विनिर्माण, बॉटलिंग, स्वामित्व और बिक्री, लाइसेंस, परमिट और पास, अपराध और दंड कर्तव्य और शुल्क	15
इकाई- 3	सी.जी.एस.टी./एस.जी.एस.टी.: केन्द्रीय माल और सेवा कर अधिनियम के 2017 के तहत महत्वपूर्ण शब्द और परिभाषाएं तथा राज्य माल एवं सेवाएं, जी.एस.टी के मूलतत्व, आपूर्ति का अर्थ एवं क्षेत्र, कर का उद्ग्रहण और संग्रहण सी.जी.एस.टी./एस.जी.एस.टी.: माल और सेवाओं के आपूर्ति का समय और मूल्य इनपुट, टैक्स, क्रेडिट, परिवर्ती प्रावधान, जी.एस.टी. दायित्व की गणना, सी.जी.एस.टी./एस.जी.एस.टी. के तहत पंजीकरण एवं आवश्यक दस्तावेज, रिटर्न दाखिल करना, मूल्यांकन, कर का भुगतान, रिवर्स चार्ज पर कर का भुगतान, अधिनियम के तहत आधार वापसी।	15
इकाई- 4	सी.जी.एस.टी./एस.जी.एस.टी.: खातों और अभिलेखों का रखरखाव संरचना योजना, नौकरी का काम और इसकी प्रक्रिया, विभिन्न छूट, मांग वसूली, जी.एस.टी के तहत विविध प्रावधान। आई.जी.एस.टी.:आई.जी.एस.टी. की सीमाएं, एकीकृत माल और सेवा कर अधिनियम 2017 के तहत महत्वपूर्ण नियम और परिभाषाएं, आई.जी.एस.टी. का लेवी और आई.जी.एस.टी. का संग्रहण, वस्तुओं और सेवाओं की आपूर्ति के स्थान को निर्धारित करने के लिए सिद्धांत शुल्क सेवा संबंधी आपूर्ति	15

<p>इकाई- 5</p>	<p>सी.जी. वैट: परिचय, परिभाषा, कर मुक्त माल, डीलरों का पंजीकरण और लाइसेंसिंग, मूल्यांकन प्रक्रिया, कर योग्य टर्नओवर और वैट की गणना सी.टी. वैट- कर भूगतान और कर की वसूली, इनपुट कर छुट। प्राधिकरण: शक्ति और कर्तव्य, अपील और संशोधन, वैट के कार्यान्वयन में कठिनाइयां सेवा कर: परिचय, उद्देश्य, मुख्य प्रावधान, सेवा कर की आकलन प्रक्रिया और गणना।</p>	<p>15</p>
<p>Case study/Skill based activities/field work/project work etc. (for extra credit)</p>		
<p>पाठ्यक्रम अध्ययन की परिलब्धियां</p>	<ol style="list-style-type: none"> छात्र राष्ट्र/राज्य के अप्रत्यक्ष कर ढांचे को समझ सकेंगे। छात्रों को व्यवसाय और अभ्यास स्थापित करने के लिए अप्रत्यक्ष कर/जी.एस.टी. के बारे में पता चल सकता है। छात्र हवाई अड्डे के साथ-साथ केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड के कार्यालय में काम कर रहे एक सीमा शुल्क अधिकारी के रूप में अपना करियर बना सकते हैं। छात्र टैक्स के क्षेत्र में अपना करियर बना सकते हैं। 	

- Recommended Reading:**
1. GST Acts with Rules/Forms & Nominations - Taxmann Publication current edition.
 2. Goods and Service Tax and Custom Duty – Dr. H.C. Mehrotra & Prof. V.P. Agrawal, SahityaBhawan Publications, Agra.
 3. Indirect Taxes Law and Practice – V.S. Datey, Taxmann Publication current edition.
 4. Ca Final Gst Compact Book Indirect Taxation, Ca Raj Kumar, Taxmann Publication Current edition.
 5. Indirect Taxes with GST, Shripal Saklecha & Anit Saklecha, Satish Printer & Publication Indore

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1	Sabaja Sir. 	1	 07/06/22	1		1	 GA Bhattacharya
2	 02/06/22	2		2	 K. S. PUSAM	2	
3		3		3	 A. R. K. HIRKANE	3	A. H. KHAN AS
4		4		4		4	
5		5		5		5	 07.06.22
6							

[Signature]
Chaitanya
 Board of Studies
 Shaheed Nandkumar Patel
 Vidyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com.III (BCD-2024)		
Paper Code	Paper- 6 (BC-2404)		
Title of Subject	Management Accounting		
Objectives:	<div>1. To enable the students to get knowledge about the various Management Principles & techniques to use in financial decision.</div> <div>2. To make the students to get practical skill in solving managerial problems</div> <div>3. To enhance the abilities of learners to Analyze the financial statements.</div>		
Max Marks 75+25	Min Marks 25+10		
Credit Value	5		
Detailed Syllabus			
Units	Content of the Syllabus		No. of Lectures
Unit- 1	<u>Introduction and tools of Management Accounting:</u> Management Accounting: Meaning, nature, scope and functions. Role of management accounting in decision making. Management accounting vs financial accounting and cost accounting, Tools and techniques of management accounting. <u>Analysis of financial Statements:</u> Financial statement, Objectives and methods of financial statements analysis.		15
Unit- 2	<u>Ratio analysis, Classification of ratios</u> - Profitability ratios, turnover ratios, liquidity ratios, Advantages and Limitations of accounting ratios. Funds Flow Statement, Cash Flow Statement (As per AS-3).		15
Unit- 3	<u>Absorption and Marginal Costing:</u> Marginal and differential costing as a tool for decision making, Decision Making - make or buy; Change of product mix; Pricing, Exploring new markets; Shutdown decisions. Break- even analysis. Management Control.		15
Unit- 4	<u>Budget and Budgetary Control & planning:</u> Budget and Budgetary control - Meaning, Characteristics, Objectives, Merits and limitations: Analysis of budget variances. Types of budgets: Flexible and Cash Budget. Responsibility Accounting. Business Forecasting and planning.		15
Unit- 5	<u>Standard Costing and Variance Analysis:</u> Standard Costing - Meaning, Characteristics, Objectives, Merits and limitations. Application of Standard Costing. Variance analysis - Meaning, Causes and Importance, Classification of Variance: Material Variance, Labour Variance and Overhead Variance. Management Information System.		15

Case study/Skill based activities/field work/project work as applicable (for extra credit)	
Learning Outcomes:	<ol style="list-style-type: none"> 1. Understand the concepts, methods, tools & techniques of Management Accounting. 2. Use various tools of Management Accounting to analyze and interpret the financial and cost data in order to help management to take decisions, make policies, strategies and run the organization effectively. 3. Make inter- firm and inter period comparison of financial statements and analyze the financial statement using various ratios. 4. Prepare different budgets for the business.

Suggested Reading:

1. Honnigren, C.T., Sundem, G.L., Stratton, W.O., Burgstahler, D., & Schatzberg.J. (2005). Introduction to Management Accounting. New jersey : Person Prentics Hall.
2. Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. & Young, S.M. (2013). Management Accounting Information for Decision-Making and Stratedy Execution. London: Pearson Education.
3. Hilton , R.W., & Platt D.E.(2011). Managerial Accounting: Creating Value in Global Business Environment New York: McGraw Hill Education.
4. Singh, S. (2016) Management Accounting. New Delhi : PHI Learning.
5. Dr. Karim & Agrawal, Sahitya Bhawan Publisher & Distributer.

Name and Signature of Members

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 Saluja	1 Mmule 07/06/22	1 Shashu	1 Shatta C.A.Bhatta
2 R. G. G. 07/06/22	2	2 K.S. P. S. M.	2
3	3	3 Mr. R. G. H. K. K.	3 A.H. KHAR BE
4 Mr. R. R. H. K. K.	4 Sandhya Patel	4	4
5	5	5	5
6			

10/10/25
 मध्यम मंडल
 अ. वि. वि. वि.
 विश्ववि.
 (छ.ग.)

Chairman
 Board of Studies
 Shaheed Nandkumar Patel
 Vidyalaya, Raigarh (C.G.)

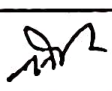
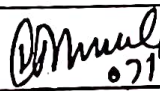
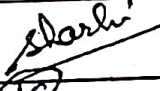

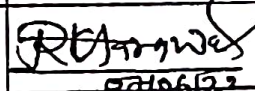



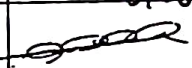

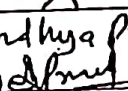


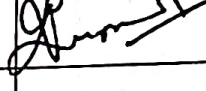
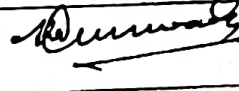
CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग- 3 (BCD-2024)		
Paper Code	प्रश्न पत्र- 6 (BC - 2404)		
Title of Subject	प्रबंधकीय लेखाविधि		
Objective	1. छात्रों को वित्तीय निर्णय में उपयोग करने के लिए विभिन्न प्रबंधन सिद्धांतों और तकनीकों के बारे में ज्ञान प्राप्त करने में सक्षम बनाना। 2. छात्रों को प्रबंधकीय समस्याओं को हल करने में व्यावहारिक कौशल प्राप्त करने के लिए। 3. वित्तीय विवरणों का विश्लेषण करने के लिए शिक्षार्थियों की क्षमताओं को बढ़ाने के लिए।		
Max Marks – 75+25	Min. Marks: 25+10		
Credit Value	5		
Detailed Syllabus			
Units	Content of the syllabus		No. of lectures
इकाई- 1	प्रबंधकीय लेखांकन का परिचय एवं उपकरण: प्रबंधकीय लेखांकन: अर्थ, प्रकृति, कार्य और क्षेत्र, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन और लागत लेखांकन, प्रबंधकीय लेखाविधि के उपकरण एवं तकनीकें वित्तीय विवरणों का विश्लेषण: वित्तीय विवरण, वित्तीय विवरण विश्लेषण के उद्देश्य एवं विधियां		15
इकाई- 2	अनुपात विश्लेषण, अनुपातों का वर्गीकरण: लाभदायकता अनुपात, आवर्त अनुपात, तरलता अनुपात, लेखांकन अनुपात की लाभ एवं सीमाएं, कोष प्रवाह विवरण, रोकड़ प्रवाह विवरण (लेखांकन मानक- 3 के आधार पर)		15
इकाई- 3	अवशोषण एवं सीमांत लागत विधि: निर्णयन हेतु सीमांत एवं विभेदात्मक लागत विधि एक उपकरण के रूप में, निर्णयन-बनाओ या खरीदो, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्णयन, नए बाजार की खोज, बंद करने का निर्णय, समविच्छेद विश्लेषण। प्रबंधकीय नियंत्रण।		15
इकाई- 4	बजट एवं बजटरी नियंत्रण तथा नियोजन: बजट एवं बजटरी नियंत्रण- अर्थ, विशेषताएं, उद्देश्य, गुण दोष एवं सीमाएं, बजट भिन्नताओं का विश्लेषण, बजट के प्रकार: लोचदार एवं रोकड़ बजट, उत्तरदायित्व लेखांकन, व्यावसायिक पूर्वानुमान एवं नियोजन।		15
इकाई- 5	प्रमाप लागत विधि एवं विचरण विश्लेषण: प्रमाप लागत: आशय, विशेषताएं, उद्देश्य, गुण दोष एवं सीमाएं, प्रमाप लागत विधि का प्रयोग। विचरण विश्लेषण- आशय, कारण एवं महत्व, विचरणों का वर्गीकरण: सामग्री विचरण, श्रम विचरण एवं उपरिव्यय विचरण, प्रबंधन सूचना प्रणाली।		15
Case study/Skill based activities/field work/project work etc. (for extra credit)			
पाठ्यक्रम अध्ययन की परिलब्धियां	1. प्रबंधकीय लेखांकन के अवधारणाओं, विधियों, उपकरणों एवं तकनीकों को समझना 2. प्रबंध को निर्णय लेने, नीतियां बनाने, रणनीति बनाने और संगठन को प्रभावी ढंग से चलाने में मदद करने के लिए वित्तीय और लागत डेटा का विश्लेषण और व्याख्या करने के लिए प्रबंधकीय लेखांकन के विभिन्न उपकरणों का उपयोग करना। 3. वित्तीय विवरण की अंतर-फर्म और अंतर अवधि की तुलना करना और विभिन्न अनुपातों का उपयोग करके वित्तीय विवरण का विश्लेषण करना। 4. व्यवसाय के लिए अलग-अलग बजट तैयार करना।		

Suggested Readings:

1. Chandra P., Financial Management Theory and Practice, Tata McGraw Hill New Delhi
2. Pandey, I.M. Financial Management, Vikas Publications New Delhi
3. Singh, P. Financial Management, Ane Books Pvt. Ltd: New Delhi.
4. Singh J.K., Financial Management, Galgotia Publishing House, New Delhi
5. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill New Delhi

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1		1		1	
2		2		2		2	
3		3		3		3	A.H. Kuro AC
4		4	Sandhya Patel 	4		4	
5		5		5		5	
6							

अध्यक्ष
10/07/25
शाहीदास पांडे
विश्वविद्यालय (छ.ग.)

Chairman
3/7/2025
Board of Studies
Shaheed Nandkumar Patel
Rajwadiyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 3 (BCD-2024)
Paper Code	Paper- 7 (BC-2405)
Title of Subject	Industrial Relation
Objectives:	This course intends to develop necessary understanding among students of various labour management relation issues and policies in the Indian Context in particular. Specifically, the course aims at making students to understand industrial relations systems; developing awareness among students of various actors of IRS (mgt, workers, union & Govt.).
Max Marks 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	Introduction to Industrial Relations: Industrial Relations Perspectives; Concept, Importance, Scope & Aspects of Industrial Relations, Causes & effects of Poor Industrial Relation in India; Trade Unions: Historical Evolution of Trade Unions in India and Chhattisgarh, Role & Functions of Trade union, Essentials for success of Trade Union.	15
Unit- 2	Discipline and Grievance Management: Employee discipline; Causes of indiscipline, essentials of a good disciplinary system, Hot-Stove Rule and kinds of punishment; Grievance procedure: Settlement of grievance in Indian industry; Model grievance procedure, Meaning & structure of collective bargaining; Bargaining stages and processes, Collective bargaining.	15
Unit- 3	Employee Participation & Industrial Disputes: Worker participation in Management; Workers duties and responsibilities about employer & society. Industrial Disputes; Causes of disputes, Methods for the settlement of industrial disputes; Definitions and aims of Workers participation,	15
Unit- 4	Industrial Laws: Social Security Laws - Laws Relating to Workmen's Compensation, Employees' State Insurance, Provident Fund, Gratuity and Maternity Relief, The Law of Minimum Wages, Payment of Wages, Payment of Bonus.	15
Unit- 5	The participation of workers in Management Bill, 1990. The Factories Act, 1948. Important definitions. Scope and Objectives of the Act. Health, Safety and Welfare Provisions under the Act. The Contract Labour (Regulation and Abolition) Act, 1970. The Child Labour (Prohibition and Regulation) Act, 1986.	15

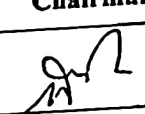
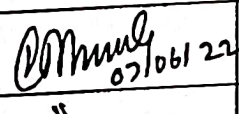
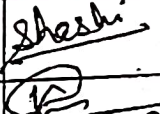
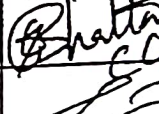
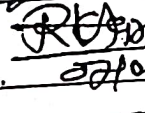

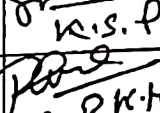
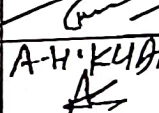
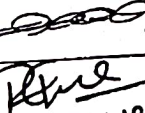
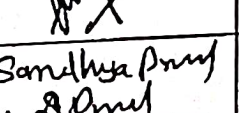
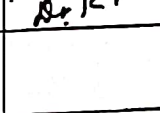
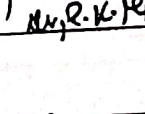
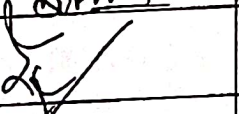
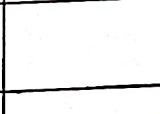

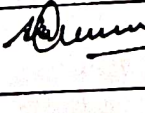

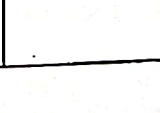
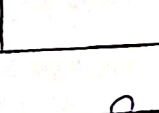
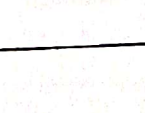
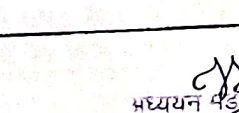
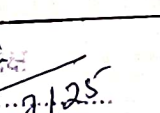
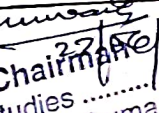
Case study/Skill based activities/field work/project work as applicable (for extra credit)

Learning Outcomes:	<ol style="list-style-type: none"> 1. Students should be able to elaborate the concept of Industrial Relations. 2. The students should be able to illustrate the role of trade union in the industrial outline the important causes & impact of industrial disputes, Dispute settlement procedures. 3. Student should be able to summarize the important provisions of factory Act....and Legislations, in reference to Employees State Insurance Act 1948, 4. Student should be able to summarize the important provisions of Social Security
---------------------------	--

Suggested Readings:

1. Ross, A. M. & Hartman, P.T. : Changing Patterns of Industrial Conflict, New York, John Wiley.
2. Arun Monappa : Industrial Relations, Tata McGraw Hill.
3. Pattanayak, Biswajeet: Human Resource Management, PHI, Delhi.
4. Mamoria, Gankar & Mamoria: Dynamics of Industrial Relations, Himalaya Publishing House.
5. C.P. Tripathi, Personnel Management, Sultan Chand, Delhi. *Note: Learners are advised to use latest edition of text book*
6. Giri V V: Labour Problems in India
7. 2.Davar R S: Personnel Management and Industrial Relations in India
8. Mamoria C B: Industrial Relations
9. Charles Myeres: Industrial Relations in India
10. Chatterjee N N : Management of Personnel in Indian enterprises
11. Pylee M V: Workers participation in Management
12. Arun Monappa: Industrial Relations
13. Sharma A M : Industrial Relations
14. Ahuja K K : Industrial Relations Theory and Practice
15. Venkataratnam: Industrial Relations
16. Jerome Joseph : Strategic Industrial Relations Management
17. Karl Marx & Frederick Engels: Manifesto of the Communist Party

Name and Signature of Members

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 	1  07/06/22	1 	1  C.G.A. Bhatta
2  07/06/22	2 	2  K.S. Pusam	2 
3 	3 	3  Dr. R.K. Veerkare	3 A.H. KUDR
4  Dr. R.K. Veerkare	4  Sandhya Prasad	4 	4 
5 	5 	5 	5 
6 			

अध्यक्ष
27/06/22
विश्वविद्यालय
(छ.ग.)

Chairman
27/06/2023
Board of Studies
Shaheed Nandkumar Patel
avidyalaya, Raigarh (C.G.)

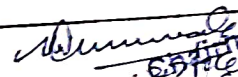
CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. नाग- 3 (BCD-2024)
Paper Code	प्रश्न पत्र- 7 (BC-2405)
Title of Subject	औद्योगिक संबंध
Objective	यह पाठ्यक्रम विशेष रूप से भारतीय संदर्भ में विभिन्न श्रम प्रबंधन मुद्दों और नीतियों के छात्रों के बीच आवश्यक समझ विकसित करने का इरादा रखता है। विशेष रूप से, पाठ्यक्रम का उद्देश्य है छात्रों को औद्योगिक संबंध प्रणालियों को समझने के लिए IRS के विभिन्न (प्रबंधन, श्रमिक, संघ और सरकार) का छात्रों के बीच जागरूकता विकसित करना।
Max Marks - 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus		No. of lectures
Units	Content of the syllabus	
इकाई- 1	औद्योगिक संबंध का परिचय: औद्योगिक संबंध परिप्रेक्ष्य, अवधारणा, महत्व, क्षेत्र तथा औद्योगिक संबंध के विभिन्न पहलु, भारत में खराब औद्योगिक संबंध के कारण और प्रभाव, ट्रेड यूनियन: भारत तथा छत्तीसगढ़ राज्य में ट्रेड यूनियन का ऐतिहासिक मूल्यांकन ट्रेड यूनियन की भूमिका तथा कार्य, ट्रेड यूनियन की सफलता हेतु आवश्यक कदम।	15
इकाई- 2	अनुशासन व शिकायत प्रबंधन: कर्मचारी अनुशासन, अनुशासनहीनता के कारण, एक अच्छे अनुशासनात्मक पद्धति की अनिवार्यता, हॉट-स्टोव नियम और दंड के प्रकार, शिकायत प्रक्रिया: भारतीय संघों में शिकायतों का निपटारा, आदर्श शिकायत प्रक्रिया: सामूहिक सौदेबाजी की संरचना व अर्थ। सौदेबाजी के चरण व प्रक्रिया, सामूहिक सौदेबाजी।	15
इकाई- 3	कर्मचारी सहभागिता तथा औद्योगिक विवाद: प्रबंधन में कर्मियों की सहभागिता, नियोजता तथा समाज के प्रति कर्मियों के कर्तव्य तथा उत्तरदायित्व। औद्योगिक विवाद:- विवाद के कारण, औद्योगिक विवाद, निपटारे की विधियां, कर्म सहभागिता के परिणाम एवं लक्ष्य।	15
इकाई- 4	औद्योगिक कानून: सामाजिक सुरक्षा कानून, कर्मियों के क्षतिपूर्ति से संबंधित कानून, कर्मचारी राज्य बीमा, भविष्य निधि, ग्रेज्युटी और मातृत्व राहत से संबंधित कानून, न्यूनतम मजदूरी अधिनियम, मजदूरी भूगतान, बोनस का भूगतान।	15
इकाई- 5	प्रबंधन में कर्मचारियों की सहभागिता बिल, 1990 फैक्ट्री एक्ट, 1948 - (कारखाना अधिनियम, 1948)- महत्वपूर्ण परिभाषाएं, अधिनियम के लक्ष्य तथा क्षेत्र, स्वास्थ्य, सुरक्षा तथा कल्याण। अधिनियम के तहत प्रावधान। ठेका श्रमिक (विनियमन एवं उन्मुलन) अधिनियम, 1970 बाल श्रमिक (निषेध एवं विनियमन) अधिनियम, 1986।	15

Case study/Skill based activities/field work/project work etc. (for extra credit)


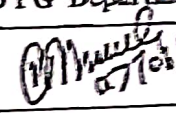
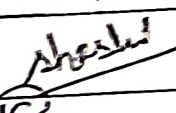
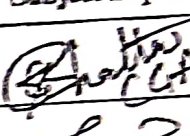
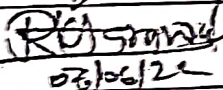

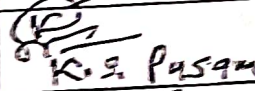
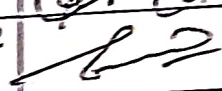
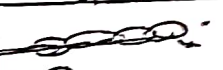

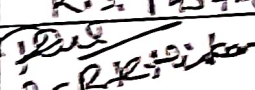

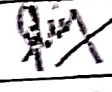

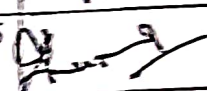

पाठ्यक्रम अध्ययन की परिलक्षियां	<ol style="list-style-type: none"> छात्रों को औद्योगिक संबंधों की अवधारणा को विस्तृत करने में सक्षम होना चाहिए। औद्योगिक रूपरेखा में ट्रेड यूनियन की भूमिका को स्पष्ट करने में सक्षम होंगे। छात्र औद्योगिक विवादों, विवाद के कारण प्रभाव तथा निपटान प्रक्रिया को समझने में सक्षम होंगे। छात्र कारखाना अधिनियम आदि के महत्वपूर्ण प्रावधानों को समझने में सक्षम होंगे। कर्मचारी राज्य बीमा अधिनियम 1948 के संदर्भ में विद्यार्थी को सामाजिक सुरक्षा के महत्वपूर्ण प्रावधानों का ज्ञान होगा।
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 Shashidhar Nandkumar Patel
 Board of Studies
 Chhatrapati Shahu Maharaj, Raigarh (C.G.)


Suggested Readings:

1. Chandra P., Financial Management Theory and Practice, Tata McGraw Hill New Delhi
2. Pandey, I.M. Financial Management, Vikas Publications New Delhi
3. Singh, P. Financial Management, Ane Books Pvt. Ltd. New Delhi
4. Singh J.K., Financial Management, Galgotia Publishing House, New Delhi
5. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill New Delhi

सदस्यों के नाम एवं हस्ताक्षर

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1 	1  07/01/25	1 	1  GA Bhalla
2  03/06/24	2 	2  K.S. Palsam	2 
3 	3  X	3  R.K. Rishikesh	3 A.H. KHAN
4 	4 Sandhya Prasad	4	4  X
5	5 	5	5 
6 			


 07/01/25
 (स.स.)


 07/01/25
 Chairperson
 Board of Studies
 Shree Narayana, Faigah (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 3 (BCD-2024)
Paper Code	Paper- 8 (BC-2406)
Title of Subject	Material Management
Objectives:	To introduce the student to the concept, functions, objectives and importance of material management function in an organization. Also, to give him an elementary idea of material management linkages with other areas of management, supply chain management and production processes.
Max Marks 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit- 1	Introduction to Materials Management: Meaning, definition, scope and functions of Materials Management, Objectives and Advantages of Materials Management. Interfaces of Materials Management: Internal and external interfaces. Organization for Material Management	15
Unit- 2	Stores Management & maintenance with Supply Chain Management: Meaning, Concept, objectives, classifications, identification of materials, Location and layout of store. Supply Chain Management: Meaning, Concept, objectives, supply – production and distribution system, Role and Management of flow of material in supply chain management.	15
Unit- 3	Material Management Linkages: Linkages with other functional areas of Management i.e. Production, Accounting and Finance, Marketing, HRM, IT, TQM. A Brief discussion on the functions of each functional area of Management.	15
Unit- 4	Elements of Production Processes: Familiarity with broad categories of production processes used in industries. Commonly used machines and tools in industries.	15
Unit- 5	Inventory Management and Control: Meaning, Nature, Needs, objective, Classification, Cost Elements of Inventory, Technique of Inventory control. Packaging & Warehousing: Meaning, Nature, objective, function, Elements, policies & decisions.	15

Case study/Skill based activities/field work/project work as applicable (for extra credit)


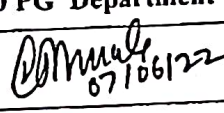
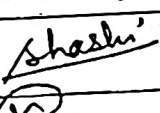
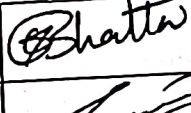
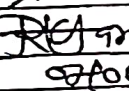
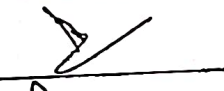
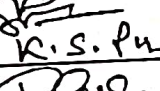
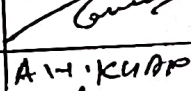
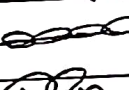
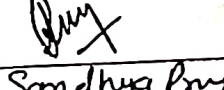
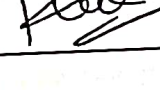


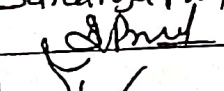
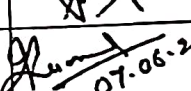

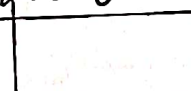
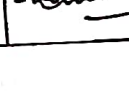
Learning Outcomes:	<ol style="list-style-type: none"> 1. Identifying the scope for integrating materials management function over the logistics and supply chain operations. 2. Identify, study, compare, and evaluate alternatives, select and relate with a good supplier. 3. Apply various purchasing method and inventory controlling techniques into practice. 4. Analyzing the materials in storage, handling, packaging, and distributing standardizing. 5. Integrate important materials functions to both products and services
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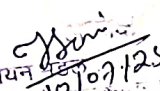
अध्यक्ष
 अध्ययन मंडल
 शोध मंडल
 दिश्वरि (प्र.म.)


Suggested Readings:

1. Dutta A.K., Materials Management: Procedures, Text and cases, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Gopalakrishnan, P. and Sundareson, M., Materials Management: An
3. Integrated Approach, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Varma, M.M., Essentials of Storekeeping and Purchasing, Sultan Chand and Sons, New Delhi.
5. Shah N.M. An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda.
6. Sharma S.C., Material Management and Materials Handling, Khanna Publishers, New Delhi.
7. Arnold, Champman and Ramakrishnan, Introduction to Materials Management 5th ed., 2007 Pearson Education, Inc.

Name and Signature of Members

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1	 07/06/22	1	 Shashi	1	 Shashi
2	 07/06/22	2		2	 K.S. Purohit	2	
3		3		3		3	A.H. KUMAR 
4		4	Sandhya Patel 	4		4	
5		5		5		5	 07.06.22
6							


 अध्यक्ष
 10/07/25
 विश्वविद्यालय
 (छ.ग.)


 Chairman
 Board of Studies
 Shaheed Nandkumar Patel
 Rajwadiyalaya, Raigarh (C.G.)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग- 3 (BCD-2024)
Paper Code	प्रश्न पत्र- 8 (BC-2406)
Title of Subject	सामग्री प्रबंधन
Objective	एक संगठन में सामग्री प्रबंधन कार्य की अवधारणा, कार्यों, उद्देश्यों और महत्व से छात्र को अवगत कराने के लिए। साथ ही उन्हें प्रबंधन, आपूर्ति श्रृंखला प्रबंधन और उत्पादन प्रक्रियाओं के अन्य क्षेत्रों के साथ सामग्री प्रबंधन संबंधों का एक प्रारंभिक विचार देने के लिए।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई- 1	सामग्री प्रबंधन का परिचय: आशय, परिभाषा, सामग्री प्रबंधन कार्य एवं क्षेत्र, सामग्री प्रबंधन का लाभ एवं उद्देश्य, सामग्री प्रबंधन के इंटरफेस: आंतरिक एवं बाह्य इंटरफेस, सामग्री प्रबंधन के लिए संगठन	15
इकाई- 2	आपूर्ति श्रृंखला प्रबंधन के साथ स्टोर प्रबंधन और रखरखाव: आशय, अवधारणा, उद्देश्य, वर्गीकरण, सामग्री की पहचान, स्टोर का स्थान और लेआउट, आपूर्ति श्रृंखला प्रबंधन: अर्थ, अवधारणा, आपूर्ति – उत्पादन एवं वितरण प्रणाली, आपूर्ति श्रृंखला प्रबंधन में सामग्री के प्रवाह की भूमिका और प्रबंधन।	15
इकाई- 3	सामग्री प्रबंधन संयोजन (संबंध): प्रबंधन के अन्य कार्यात्मक क्षेत्रों जैसे उत्पादन, लेखा और वित्त, विपणन, HRM, IT, TQM के साथ संयोजन (संबंध)। प्रबंधन के प्रत्येक कार्यात्मक क्षेत्र के कार्यों पर एक संक्षिप्त चर्चा।	15
इकाई- 4	उत्पादन प्रक्रियाओं का तत्व: उद्योगों में उपयोग की जाने वाली उत्पादन प्रक्रियाओं की व्यापक श्रेणियों से सुपरिचय, उद्योगों में सामान्यतः उपयोग होने वाली मशीनें और उपकरण।	15
इकाई- 5	सूची प्रबंधन और नियंत्रण: आशय, प्रकृति, आवश्यकता, उद्देश्य वर्गीकरण, सूची प्रबंधन के लागत तत्व, सूची नियंत्रण की तकनीक। पैकजिंग और भंडारण: आशय, प्रकृति, उद्देश्य, कार्य, तत्व, नीतियाँ एवं निर्णय।	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलक्षियाँ	<ol style="list-style-type: none"> संभार तंत्र और आपूर्ति श्रृंखला संचालन पर सामग्री प्रबंधन कार्य को एकीकृत करने के दायरे की पहचान करना। विकल्पों की पहचान करने, अध्ययन करने, तुलना करने, और उनका मूल्यांकन करने एक अच्छे आपूर्तिकर्ता का चयन करने और उसके साथ संबंध बनाने। विभिन्न क्रय पद्धति और सामग्री नियंत्रण तकनीकों को व्यवहार में लागू करने। भंडारण, हैंडलिंग, पैकेजिंग और मानकीकरण के वितरण में सामग्री का विश्लेषण करना। उत्पादों और सेवाओं दोनों के लिए महत्वपूर्ण सामग्री कार्यों को एकीकृत करना।
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अध्ययन मंडल
सं. 10/2024
विश्वविद्यालय (स.ग.)

Suggested Readings:

1. Dutta A.K., Materials Management: Procedures, Text and cases, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Gopalakrishnan, P. and Sundareson, M., Materials Management: An
3. Integrated Approach, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Varma, M.M., Essentials of Storekeeping and Purchasing, Sultan Chand and Sons, New Delhi.
5. Shah N.M. An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda.
6. Sharma S.C., Material Management and Materials Handling, Khanna Publishers, New Delhi.
7. Arnold, Champman and Ramakrishnan, Introduction to Materials Management 5th ed., 2007 Pearson Education, Inc.

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1		1		1	
2		2		2		2	
3		3		3		3	
4		4		4		4	
5		5		5		5	
6							

16/07/25
अध्यक्ष
विश्वविद्यालय
(स.ग.)

27/07/2023
Chairman
Board of Studies
Shaheed Nandkumar Patel
Vignavidyalyaya, Raigarh (C.G.)

Major Guidelines for Bachelor Degree Course in Commerce

1. The Bachelor of Commerce is divided into four parts-
 - a) First Year-Certificate Course
 - b) Second Year-Diploma Course
 - c) Third Year-Degree Course
2. A Student can leave the course after completing any of the above-mentioned part and can take the certificate of the course as described.
3. In order to pass any part of the course examination, an examinee must obtain at least 35% of the total marks in each paper separately. Total marks in each paper-100 which is divided into two parts. Part-I will be of 75 marks and Part-II will be of 25 marks.
4. The course is based on credit-based system. Each paper has 5 credit point. 1 credit point is equal to 15 periods. 1 period is equal to 40 minutes.
5. In each year extra credit point of 4 will be allotted to the students who are interested in Field work/Project/Internship/Apprenticeship which is optional.

Examination Pattern (Part-I) Total - 75 marks

S.No.	Section	No. of questions	Marks per question	Total Marks
1	A	10 (Compulsory Objective type questions)	1	10
2	B	2 Questions in each unit-attempt one from each unit (Short answer type)	3	15
3	C	2 Questions in each unit-attempt one from each unit (Descriptive type)	10	50

Examination Pattern (Part-II) Total - 25 marks

Internal Examination (Each paper-Compulsory 2 Test)	10 marks
Case study/workshop/seminar/study tour/Report writing (Any one in each paper)	15 marks

***Extra Credit Point-4 in every year for Field work/Project/Internship/Apprenticeship which is optional.**

Description of the Course

B. Com -I(CCC-2022) Certificate Course in Commerce		B. Com-II(DCC-2023) Diploma Course in Commerce		B. Com-III(BCD-2024) Bachelor Course Degree	
PAPER NAME&NO.	CODE	PAPER NAME&NO.	CODE	PAPER NAME&NO.	CODE
Hindi-1		Hindi-1		Hindi-1	
English-2		English-2		English-2	
Financial Accounting-3	CC-2201	Corporate Accounting-3	DC-2301	Income TAX-3	BC-2401
Business Communication-4	CC-2202	Company Law-4	DC-2302	Auditing-4	BC-2402
Business Maths-5	CC-2203	Cost Accounting-5	DC-2303	Indirect Tax with GST-5	BC-2403
Business Regulatory Framework-6	CC-2204	Fundamental of Entrepreneurship-6	DC-2304	Management Accounting-6	BC-2404
Business Environment-7	CC-2205	Principles of Business Management-7	DC-2305	Industrial Relation-7	BC-2405
Business Economics-8	CC-2206	Business Statistics-8	DC-2306	Material Management-8	BC-2406
Environmental Studies					

Cont.....2

Central Board of Studies – Commerce
Proposed Skill Development Courses

All Students of Bachelor of Commerce can opt any one of the four Proposed Skill Development Courses and can earn 4 Extra Credit each year and certification from the University. These courses are proposed only with the objective of Personal Enhancement of students which is not compulsory.

Semester	Code	Skill Development Courses
Year- 1	SDCBC01	Computer Application in Business
	SDCBC02	Business Communication and Documentation
	SDCBC03	Communication English
	SDCBC04	Office Management
Year- 2	SDCBC05	Computerized Accounting system
	SDCBC06	E-Filing of Return
	SDCBC07	Financial literacy
	SDCBC08	Finance Market Practice
Year- 3	SDCBC09	Event Management
	SDCBC10	Cyber crimes & Laws
	SDCBC11	Business Ethics & Human values
	SDCBC12	Store Keeping & Maintenance

Bachelor of Commerce

Programme Outcome

Upon completion of BCom Degree Programme, the graduates will be able to

- **PO1** The students will be able to acquire in-depth and contemporary knowledge in the field of business studies, commerce and management.
- **PO2** The program will develop an aptitude and attitude of working effectively and efficiently in modern business environment.
- **PO-3** Understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
- **PO-4** Acquire entrepreneurial, legal and managerial skills
- **PO-5** Identify the avenues of marketing and banking both traditional and modern
- **PO-6** Develop the skills and techniques of communication to be successful in business and personal life
- **PO-7** Improve competency to make eligible and employable in the job market
- **PO-8** Recognize different value systems and ethics, understand the moral dimensions and accept responsibility
- **PO9** Students will develop research skills to comprehend, analyse, reflect and critically evaluate information gathered from primary and secondary sources.
- **PO10** The program will equip students with relevant technological and analytical skills to be career ready and globally competitive.
- **PO11** Students will be able to develop strong ethical, moral and human values and a sense of commitment and integrity.
- **PO12** The program will build a strong foundation for pursuing higher studies and professional courses.

Programme Specific Outcome

- **PSO1** Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system
- **PSO2** Prepare financial statements of business using accounting principles, concepts, conventions and provisions
- **PSO3** Develop necessary professional knowledge and skills in finance and taxation
- **PSO4** Implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation
- **PSO5** Practice different techniques of communication and apply it in business and profession
- **PSO6** Use mathematical and statistical tools in academics, business and research
- **PSO7** Develop competency in students to make them employable in the global market
- **PSO8** Develop the skills of students to equip themselves as successful entrepreneurs
- **PSO9** Use analytical and reflective thinking techniques to identify and analyze problems, develop viable alternatives, and make effective decisions.
- **PSO10** Foster Analytical and critical thinking abilities for data-based decision making.

CENTRAL BOARD OF STUDIES – COMMERCE – MARKS DISTRIBUTION

Year	Code	Paper Name	Internal Exam Marks	Annual Exam Marks	Total Marks	Credits	Extra Credit for field/project/inter-ship-optional
First Year		Hindi- 1	25	75	100	5	Four credits
		English- 2	25	75	100	5	
	CC- 2201	Financial Accounting- 3	25	75	100	5	
	CC- 2202	Business Communication- 4	25	75	100	5	
	CC- 2203	Business Mathematics- 5	25	75	100	5	
	CC- 2204	Business Regulatory Framework- 6	25	75	100	5	
	CC- 2205	Business Environment- 7	25	75	100	5	
	CC- 2206	Business Economics- 8	25	75	100	5	
		Environmental Studies				40	
		TOTAL					
Second Year		Hindi- 1	25	75	100	5	Four Credits
		English- 2	25	75	100	5	
	DC-2301	Corporate Accounting- 3	25	75	100	5	
	DC-2302	Company Law- 4	25	75	100	5	
	DC-2303	Cost Accounting- 5	25	75	100	5	
	DC-2304	Fundamental of Entrepreneurship- 6	25	75	100	5	
	DC-2305	Principles of Business Management-7	25	75	100	5	
	DC-2306	Business Statistics- 8	25	75	100	5	
		TOTAL				40	
Third Year		Hindi- 1	25	75	100	5	Four credits
		English- 2	25	75	100	5	
	BC-2401	Income Tax- 3	25	75	100	5	
	BC-2402	Auditing- 4	25	75	100	5	
	BC-2403	Indirect Tax with GST- 5	25	75	100	5	
	BC-2404	Management Accounting- 6	25	75	100	5	
	BC-2405	Industrial Relation- 7	25	75	100	5	
	BC-2406	Material Management- 8	25	75	100	5	
		TOTAL				40	

PROPOSED STRUCTURE: UG PROGRAM

Year	Core Subject/ Credit	Foundation Course/ Credit	Credits	Total Credits per Year	Field/Project/ Internship/ Apprenticeship	Qualification Title Credit Requirement	For Practical Subject	
							Theory	Practical
I	Subject-1 (10) (5 Credit Each)	Hindi - 5	10+10+10+5+5	40	Extra Credit 4*	Under Graduate Certificate in faculty + Certificate (of Extra Credit)	8 (4 Credit Each)	2
	Subject -2 (10) (5 Credit Each)	English - 5						
	Subject-3 (10) (5 Credit Each)	Env- 0						
	Subject-1 (10) (5 Credit Each)	Hindi - 5						
II	Subject -2 (10) (5 Credit Each)	English - 5	10+10+10+5+5	40	Extra Credit 4*	Under Graduate Diploma in faculty + Certificate (of Extra Credit)	8 (4 Credit Each)	2
	Subject-3 (10) (5 Credit Each)	Env- 0						
	Subject-1 (10) (5 Credit Each)	Hindi - 5						
	Subject -2 (10) (5 Credit Each)	English - 5						
III	Subject-3 (10) (5 Credit Each)	Env- 0	10+10+10+5+5	40	Extra Credit 4*	Degree Bachelor in faculty + Certificate (of Extra Credit)	8 (4 Credit Each)	2
	Subject-1 (10) (5 Credit Each)	Hindi - 5						
	Subject -2 (10) (5 Credit Each)	English - 5						
	Subject-3 (10) (5 Credit Each)	Env- 0						

- 1- Extra Credit 4 is optional in all the years of Under Graduation. The certificate of extra credit would be provided by the university.
- 2- Internship, Apprenticeship providing agencies would be enlisted by the concerned university.
- 3- 15 Periods (10 hrs of teaching) = 1 Credit