

Birsa Munda Tribal University Rajpipla

CBCS Course Bachelor of Commerce

**With effect from
June-2021**

BIRSA MUNDA TRIBAL UNIVERSITY-RAJPIPLA

Bachelor of Commerce (B.Com.)

with Accountancy

As per Choice Based Credit System

(For Regular Students)

With Effective from Academic Year: 2021-2022

BIRSA MUNDA TRIBAL UNIVERSITY

VOCATIONAL TRAINING CENTRE (V.T.C.)

NEAR R.T.O. OFFICE

VAVDI ROAD, RAJPIPLA

DIST. NARMADA (GUJARAT)



B.Com. Semester -I**(With effective from Academic Year 2021-2022)**

Sr. No.	Paper Code	Type of Course	Name of Paper	Internal Marks	External Marks	Credit	Teaching Hours
1	BC101	Ability Enhancement Course	Environmental Studies	30	70	02	30
2	BC102	Foundation Course	Business Communication-I	30	70	02	30
3	BC103	Core Course	Business Administration – I	30	70	03	45
4	BC104	Core Course	Business Economics - I	30	70	03	45
5	BC105	Core Course	Accountancy - I	30	70	03	45
6	BC106	Core Course	Business Law - I	30	70	03	45
7	BC107	Subject Elective	Fundamentals of Entrepreneurship - I	30	70	03	45
8	BC108	Core Elective	Finance &Account – I (Auditing - I)	30	70	03	45
Total Credit						22	

*R. M. S. V.*

Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Foundation Course Paper Code: **BC102**

Title of the Paper: **Business Communication-I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:02

Teaching Hours:30

Unit	Detailed Syllabus	Teaching Hours
1	Introduction to Business Communication Meaning and Definitions of Communication, Process of Communication, Upward Communication, Downward Communication, Horizontal Communication, Vertical Communication- Merits and limitations of each type. Business Terms: C.O.D., C.W.O., C.I.F., F.O.B., F.O.R., E&OE., Cartage, Freight, Excise Duty, Custom Duty, V.A.T., Proforma Invoice, Invoice, Trade Mark, Hypothecation, Ex-Warehouse, Debit Note, Credit Note, Pilferage, Demurrage, Power of Attorney, Consignment, Bill of Lading, Bonded Warehouse, Certificate of Origin.	10
2	Business letter Writing (Theory): Physical Appearance of a Business Letter, Structure (Layout) of a Business letter, Seven Cs of Business Letter Writing, Styles and Format of a Business Letter	10
3	Application Writing: Features of an Application Letter, Solicited Application Letters, Unsolicited Application, Resume and C.V. Formats.	10

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Business Communication- Rai & Rai, Himalaya Publishing House, Mumbai
2. Business Communication- Prentice Hall India
3. Business Communication- K.K Sinha- Galgottia Publishing Company, New Delhi.
4. Essentials of Business Communication- Rajendra Pal and J.S. Korlhalli- Sultan Chand & Sons, New Delhi
5. Media and Communication Management- C.S Raydu- Himalaya Publishing House, Bombay.



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Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Core Course Paper Code: **BC103**

Title of the Paper: **Business Administration-I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Management: Introduction, Definition Characteristics, Importance, Functions of Management. Managerial roles Scientific Management: concept, importance, resistance, time study and motion study.	12
2	Functional areas of management: Production, marketing, human resource management, financial management Planning: meaning, types, process, merits and demerits, corporate planning	11
3	Decision making: concept, characteristics, importance, types, stages and bounded rationality. Management by objective: meaning characteristics, Steps, Merits and Demerits.	11
4	Management of Change: concept, nature, process of planned change, resistance to change, emerging horizons of management in a changing environment. Organization: concept, characteristics of an ideal organizations, guiding principles of organization, advantages and disadvantages of organization.	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Drucker Peter F: Management Challenges for the 21st century, Butterworth, Heinemann Oxford
2. Wehrich and koontz et. al: Essentials of management. Tata McGraw Hill, New Delhi.
3. Fredhuthans: organizational behaviour Mc. Graw Hill, New York
4. Louis A Allen: Management and Organization. Mc Graw Hill. Tokyo.
5. Ansoff H.I: Corporate Strategy: Mc Graw Hill. New York



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Core Course Paper Code: **BC104**

Title of the Paper: **Business Economics-I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	અર્થશાસ્ત્રની વિવિધ વ્યાખ્યાઓ અને પાયાના ખ્યાલો - એડમ સ્મિથ, આલ્ફ્રેડ માર્શલ, રોબિન્સની અર્થશાસ્ત્રની વ્યાખ્યાઓ - ધંધાકીય અર્થશાસ્ત્ર : અર્થ, સ્વરૂપ અને કાર્યક્ષેત્ર - વસ્તુઓ અને સેવાઓ - મૂલ્ય અને કિંમત - જથ્થો અને પુરવઠો - સંપત્તિ અને કલ્યાણ - નાણાકીય આવક અને વાસ્તવિક આવક - એકમલક્ષી અર્થશાસ્ત્ર અને સમગ્રલક્ષી અર્થશાસ્ત્ર	11
2	માંગ અને પુરવઠાનું વિશ્લેષણ - માંગનો ખ્યાલ, માંગ વિધેય, માંગને અસર કરતા પરિબળો - માંગનો નિયમ, માંગમાં વિસ્તરણ-સંકોચન અને માંગમાં વધારો-ઘટાડો - પુરવઠાનો ખ્યાલ, પુરવઠાને અસર કરતા પરિબળો - પુરવઠાનો નિયમ, પુરવઠામાં વિસ્તરણ-સંકોચન અને પુરવઠામાં વધારો-ઘટાડો - માંગ અને પુરવઠા દ્વારા કિંમત નિર્ધારણની પ્રક્રિયા	12
3	માંગની મૂલ્યસાપેક્ષતા - માંગની મૂલ્ય સાપેક્ષતાનો ખ્યાલ અને પ્રકારો - માંગની મૂલ્ય સાપેક્ષતાને અસર કરતા પરિબળો - માંગની આવક સાપેક્ષતાનો ખ્યાલ અને પ્રકારો - માંગની વિજ્ઞાપન સાપેક્ષતા - માંગની પ્રતિ મૂલ્ય સાપેક્ષતાનો ખ્યાલ અને પ્રકારો	11
4	ઉત્પાદન વિશ્લેષણ - ઉત્પાદનના સાધનોનો પરિચય (જમીન, મૂડી, શ્રમ, નિયોજક) - ટૂંકા ગાળા અને લાંબા ગાળાના ઉત્પાદન વિધેયનો ખ્યાલ - બિન-પ્રમાણસર ઉત્પાદનનો નિયમ - કદ વિકાસના લાભાલાભો અને વળતરના દરો	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks



Rohit Sarkar

Reference / Textbooks/Additional Reading:

1. Ahuja H.L., Advance Economics Theory, Micro Enaly
2. Chauhan S.P.S.(2009), Micro economics-An Advanced Treatise(1st Edition), PHI Learning Private Limited, New Delhi.
3. Dominick Salvatore (2003), Micro economics (2003), Micro economics-Theory and Applications (4th Edition), Oxford University Press, New Delhi.
4. Jeffrey M.Perloff (2001), Micro economics (2nd Edition), Pearson Education Asia, New Delhi.
5. Koutsoyiannis A.(1979), Modern Micro economics, (2nd Edition) Macmillan press, London.
6. Stigler G.(2005), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
7. અમીન આર.કે(૨૦૦૦), મૂલ્યનાં સિધ્ધાંતો, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ -અમદાવાદ .
8. ત્રિવેદી એચ.કે(૨૦૨૦), અર્થશાસ્ત્રના સિધ્ધાંતો, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ -અમદાવાદ.
9. ગૌરાંગ રામી અને પદ્મજા દિલાવરખાન (૨૦૧૧), ધંધાકીય અર્થશાસ્ત્ર - સેમેસ્ટર ૨, શ્રી ગજાનન પુસ્તકાલય, સુરત
10. ગૌરાંગ રામી અને પદ્મજા દિલાવરખાન (૨૦૧૨), ધંધાકીય અર્થશાસ્ત્ર - સેમેસ્ટર ૧, શ્રી ગજાનન પુસ્તકાલય, સુરત
11. પ્રિ. આર. સી. જોશી, પ્રા. જે. પી. ભટ્ટ, ડો. ગૌરાંગ રામી અને ડો. યોગેશ વાંસિયા (૨૦૧૬), એકમલક્ષી અર્થશાસ્ત્ર, ન્યુ પોપ્યુલર પ્રકાશન, સુરત



Rajpipla

Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Core Course Paper Code: **BC105**

Title of the Paper: **Accountancy-I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Sale of firm to a Company: Introduction, Ascertaining the purchase consideration, distributions of share and debenture entries and account in the books of firm	12
2	Royalty Accounts: Calculation of minimum Rent, short working, entries and account in the books of lessee	11
3	Single entry system: (only theory) Accounting Standard and principle outlines: Introduction, Meaning, Definition, History, Nature, objective, scope, Importance, summary of International Accounting standard and Indian Accounting standard Accounting principle and GAAP	11
4	Accounting Standard (only theory) AS-01 to AS-07	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Anthony R.N. and Ree ce J.S.- accounting principles
2. Harishikesh Chakvabarty-Advanced accounncy
3. Advanced Accountancy 1 and 2 B.S.Shah Prakashan



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Core Course Paper Code: **BC106**

Title of the Paper: **Business Law-I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Indian Contract Act - 1872: Nature of contract, Classification; Offer & Acceptance; Capacity of parties to contract; Free Consent	12
2	Indian Contract Act - 1872: Consideration; Legality of object: Agreement declared void; Performance of contract, Discharge of contracts; Contingent Contract & Quasi Contract	11
3	Negotiable instrument Act 1881. Definition, Features of Promissory note, Bill of exchange, Cheque: Types of crossing: negotiation dishonour and discharge of negotiable instrument.	11
4	The consumer protection Act 1986: Salient features, Definition of consumer, Grievance redressed machinery.	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Business Regularity Frame Work, B.S. Shah
2. Business Law: Tata McGraw Hill
3. Mercantile Law: Sultan Chand Publishers



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Subject Elective Paper Code: **BC107**

Title of the Paper: **Fundamental of Entrepreneurship-I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Introduction: The Entrepreneur , Definition, Characteristics of Entrepreneur- Leadership, Risk Taking, Decision Making and Business planning Entrepreneurship - Defining, Characteristics of Entrepreneurship	12
2	Theories of Entrepreneurship: Emergence of Entrepreneurial class , Innovation and Entrepreneur Role of Socio-economic Environment	11
3	Entrepreneurial Behaviour and Psycho -Theories, Opportunities analysis	11
4	Social Responsibility - Towards – Employees, Customers, Investors, Competitors, National & International Levels	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Text –Books / Additional Reading:

1. Tandon B.C.: Environment and Entrepreneur chugh publication
2. Shrivastav S.B. Practical Guide to Industrial Entrepreneur sultan chand & sons & sons,
3. Pandey I.M. Venture capital, The Indian Experience, PHI, New Delhi.
4. Holl – j: Entrepreneurship – New Venture creation, PHI. New Delhi



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 1

Core Elective Paper Code: **BC108**

Title of the Paper: **Finance & Account-I (Auditing-I)**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Auditing: Introduction, Meaning, Deification, Characteristic of Auditing, Book Keeping, Auditing and investigation, Advantage and disadvantage of Audit, Objective of Audit Types of Audit: Classification of Audit on the Basis of nature wise, scope wise, Conduct of Audit and Audit by function	12
2	Audit Process: Audit Note Book, Auditors working papers and evidence, Audit Procedures, Consideration for commencing audit Audit Programs: Educational Audit Program, Banking Company Audit Program, Insurance Company Audit Program, Hospital Audit Program	11
3	Internal Check System and internal control: Meaning, Definition, Characteristic of Internal Check, Advantages and limitation of internal check, Internal Check of Cash sales, Internal Check for payment of wages, Scope of internal control, Internal Audit, Objective of Internal Audit, Distinguish of Internal Audit and Statutory Audit	11
4	Recent Trend in Auditing Cost Audit- meaning, objective, Merit and Demerits, Distinguish of Financial Audit and Cost Audit, Management Audit- meaning, objective, Management Audit and Statutory Audit, Tax Audit- Including Current Slab, Electronic Data Processing Unit EDP Audit- Introduction EDP System, types of Computers, Internal Structure of Computer, EDP control	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Gupta Kamal – Contemporary Auditing, Tata Mc Graw Hill
2. Tondon B. N. –Principle of Auditing, S.Chand.
3. Pagare Dinkar–Principles and Practice of Auditing, S. Chand.



B.Com. Semester -2

(With effective from Academic Year 2021-2022)

Sr. No.	Paper Code	Type of Course	Name of Paper	Internal Marks	External Marks	Credit	Teaching Hours
1	BC201	Ability Enhancement Course	Disaster Management	30	70	02	30
2	BC202	Foundation Course	Business Communication –II	30	70	02	30
3	BC203	Core Course	Business Administration – II	30	70	03	45
4	BC204	Core Course	Business Economics - II	30	70	03	45
5	BC205	Core Course	Accountancy - II	30	70	03	45
6	BC206	Core Course	Business Law - II	30	70	03	45
7	BC207	Subject Elective	Fundamentals of Entrepreneurship - II	30	70	03	45
8	BC208	Core Elective	Finance & Account –II (Auditing - II)	30	70	03	45
Total Credit						22	



R. D. Munda

Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Foundation Course Paper Code: **BC202**

Title of the Paper: **Business Communication-II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:02

Teaching Hours:30

Unit	Detailed Syllabus	Teaching Hours
1	Introduction to Business Communication: Grapevine Communication, Consensus- Merits and limitations of each type. Modern Forms Communication: Fax, Email, Video-Conferencing	10
2	Barriers to Communication: Physical Barriers, Semantic and Language Barriers- Socio-Psychological Barriers- Organizational Barriers, Cross-Cultural Barriers- Overcoming Barriers.	10
3	Business letter Writing (Practice): Inquiry Letters, Replies to Inquiry Letters, Order Letter, Acknowledge of an Order letter, cancellation of an Order.	10

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Business Communication- Rai & Rai, Himalaya Publishing House, Mumbai
2. Business Communication- Prentice Hall India
3. Business Communication- K.K Sinha- Galgottia Publishing Company, New Delhi.
4. From Malgudi Days collection of short stories by R.K Narayan
5. The Happy Prince and Other Stories by Oscar Wilde
6. Essentials of Business Communication- Rajendra Pal and J.S. Korlhalli- Sultan Chand & Sons, New Delhi
7. Media and Communication Management- C.S Raydu- Himalaya Publishing House, Bombay.

R. K. Sinha



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Core Course Paper Code: **BC203**

Title of the Paper: **Business Administration-II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Organization structure: types of organization, formal and informal organization, merits and demerits Delegation of authority: process, importance, limitation, principles of delegation. Authority and responsibility.	12
2	Centralization and decentralization, Difference between Centralization and decentralization, advantages and limitations. Departmentation: meaning, objectives, bases, merits and demerits.	11
3	Managerial Control: meaning, importance, types, process, guiding principles for effective control. Techniques of control, Budgetary control, Break-even analysis, PERT and CPM. E-commerce: meaning, types, difference between e-commerce and traditional commerce-advantages and disadvantages.	11
4	Motivation: Definition, characteristics, importance Theories: MASLOW, HERZBERG, M.C. GREGOR, financial and non financial incentives. Leadership: concept, styles Likert's system, Qualities for leadership.	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Drucker Peter F: Management Challenges for the 21st century, Butterworth, Heinemann Oxford
2. Weihrich and koontz et. al: Essentials of management. Tata McGraw Hill, New Delhi.
3. Fredhuthans: organizational behaviour Mc. Graw Hill, New York
4. Louis A Allen: Management and Organization. Mc Graw Hill. Tokyo.
5. Ansoff H.I: Corporate Strategy: Mc Graw Hill. New York



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Core Course Paper Code: BC204

Title of the Paper: **Business Economics-II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	ખર્ચ અને આવક વિશ્લેષણ -ખર્ચના વિવિધ ખ્યાલો :- -નાણાકીય ખર્ચ અને વૈકલ્પિક ખર્ચ -વાસ્તવિક ખર્ચ -સ્થિર ખર્ચ,અસ્થિર ખર્ચ અને કુલ ખર્ચ -સરેરાશ ખર્ચ અને સીમાંત ખર્ચ -વિવિધ ખર્ચ વચ્ચેના આંતર સંબંધો આવકના વિવિધ ખ્યાલો :- -કુલ આવક -સરેરાશ આવક -સીમાંત આવક -વિવિધ આવકો વચ્ચેનાં આંતર સંબંધ	12
2	બજાર વિશ્લેષણ-૧ -બજારનો અર્થ અને તેના કાર્યો -પૂર્ણ હરિફાઈ- અર્થ,લક્ષણો, -પૂર્ણ હરિફાઈમાં ટૂંકા ગાળા અને લાંબા ગાળાની સમતુલા	11
3	બજાર વિશ્લેષણ-૨ -ઈજારો :અર્થ,લક્ષણો -ઈજારામાં ટૂંકા ગાળા અને લાંબા ગાળાની સમતુલા - કિંમત ભેદભાવ : અર્થ,પ્રકારો, -કિંમત ભેદભાવની શક્યતા અને નફાકારકતાની શરતો,	11
4	બજાર વિશ્લેષણ-૩ -અલ્પહસ્તક ઈજારો - વ્યાખ્યા,લક્ષણો -ખાંચાવાળી માંગરેખા -કિંમત નેતૃત્વનો ખ્યાલ -કાર્ટેલનો ખ્યાલ	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks



Rajpipla

Reference / Textbooks/Additional Reading:

1. Ahuja H.L, Advance Economics Theory, Micro Enaly
2. Chauhan S.P.S.(2009), Micro economics-An Advanced Treatise(1st Edition), PHI Learning Private Limited, New Delhi.
3. Dominick Salvatore (2003), Micro economics (2003), Micro economics-Theory and Applications (4th Edition), Oxford University Press, New Delhi.
4. Jeffrey M.Perloff (2001), Micro economics (2nd Edition), Pearson Education Asia, New Delhi.
5. Koutsoyiannis A.(1979), Modern Micro economics, (2nd Edition) Macmillan press, London.
6. Stigler G.(2005), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
7. અમીન આર.કે(૨૦૦૦), મૂલ્યનાં સિદ્ધાંતો, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ -અમદાવાદ .
8. ત્રિવેદી એચ.કે(૨૦૨૦), અર્થશાસ્ત્રના સિદ્ધાંતો, યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ -અમદાવાદ .
9. ગૌરાંગ રામી અને પદ્મણ દિલાવરખાન (૨૦૧૧), ધંધાકીય અર્થશાસ્ત્ર - સેમેસ્ટર ૨, શ્રી ગજાનન પુસ્તકાલય, સુરત
10. ગૌરાંગ રામી અને પદ્મણ દિલાવરખાન (૨૦૧૨), ધંધાકીય અર્થશાસ્ત્ર - સેમેસ્ટર ૧, શ્રી ગજાનન પુસ્તકાલય, સુરત
11. પ્રિ. આર. સી. જોશી, પ્રા. જે. પી. ભટ્ટ, ડો. ગૌરાંગ રામી અને ડો. યોગેશ વાંસિયા (૨૦૧૬), એકમલક્ષી અર્થશાસ્ત્ર, ન્યુ પોપ્યુલર પ્રકાશન, સુરત



Rajpipla

Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Core Course Paper Code: **BC205**

Title of the Paper: **Accountancy-II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Consignment Accounts: Entries and accounts in the books of consigner including valuing of stock, calculation of normal and abnormal loss, different type of commission, invoicing goods, In the book of consignee only consigner's account	12
2	Piece meal distribution of cash along with partners: Theory and practices of surplus capital method maximum loss method	11
3	Sectional Balancing System Total debtors accounts Total Creditors accounts Self-Balancing System Meaning, Adjustment Account, Advantage Debtors, Creditors and general ledger, contra balance in ledger	11
4	Accounting Standard AS-08 to AS-14 (only theory)	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Anthony R.N. and Reed ce J.S.- accounting principles
2. Harishikesh Chakvaborty-Advanced accountancy
3. Advanced Accountancy 1 and 2 B.S. Shah Prakashan



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Core Course Paper Code: **BC206**

Title of the Paper: **Business Law-II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Special Contract: Remedies for Breach of contract; Special contracts; Identity; Guarantee, Bailment and Pledge; Agency.	12
2	Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price Conditions and warranties Transfer of property in goods, Hire purchase agreement, Sale by Auction	11
3	The SEBI Act 1992: Introduction, Definitions, establishment of SEBI, Powers and Functions, Direction Authority-Investigation. Insider Trading Control and Prohibition	11
4	Foreign Exchange Management Act 2000: Definitions and main provisions	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Business Regularity Frame Work, B.S. Shah
2. Business Law: Tata Macgregw Hill
3. Mercantile Law: Sultanchand Publishers



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Subject Elective Paper Code: **BC207**

Title of the Paper: **Fundamental of Entrepreneurship-II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Venture capital Meaning and Impedance, Sources Documents required for Venture Capital Finance. Promotion of a Venture, Risk Capital in Market Role of Export Promotion and Import- Substitution, Forex-earnings and augmenting and meeting local demand	12
2	External Environmental Analysis: Economic, Cultural & Technological Environment, Competitive. Factors, Legal requirements for Establishment of a new unit and Raising of Funds	11
3	Role of Entrepreneur Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complementing and Supplementing Economic Growth, Bringing about Social. Stability and balanced Regional development of Industries	11
4	Entrepreneurial Developments Programmes (EDPs): EDPs, their role, relevance and achievements in organising EDPs, Critical Evaluation	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Text –Books / Additional Reading:

1. Tandon B.C.: Environment and Entrepreneur chugh publication
2. Shrivastav S.B. Practical Guide to Industrial Entrepreneur sultan chand & sons & sons,
3. Pandey I.M. Venture capital, The Indian Experience, PHI, New Delhi.
4. Holl – j: Entrepreneurship – New Venture creation, PHI. New Delhi



Birsa Munda Tribal University

(With effect from Academic Year 2021-22)

B.Com. Semester 2

Core Elective Paper Code: **BC208**

Title of the Paper: **Finance & Account-II (Auditing-II)**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Company Audit - I: Company Auditor- appointment, reappointment, removal, power, duties, liabilities of auditors Qualification and Disqualification of an Auditors	12
2	Company Audit - II: Auditor Report- Meaning, importance, Precautions for preparing the Audit Report, the phase true and false view, clean audit report, qualified audit report True Profit and divisible profit	11
3	Vouching: Meaning, Definition objective, Vouchers, vouching of Cash transaction, Receipts and Payments, Petty Cash and various, revenue and Capital Expenditure Verification of Assets and liabilities: Verification and valuation of fixed assets and current assets Liability, Public Deposit, Creditors, Bills payable, Outstanding Expenses and contingent Liabilities	11
4	Investigation: Meaning, Definition, Distinguish of Auditions and Investigation, Investigation on Behalf of an intending purchase of a business, Investigation in the case of suspected fraud, Investigation on behalf the Bank granting a Loan	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Gupta Kamal – Contemporary Auditing, Tata Mc Graw Hill
2. Tondon B. N. –Principle of Auditing, S.Chand.
3. Pagare Dinkar–Principles and Practice of Auditing, S. Chand.
4. Sharma T. R. – Auditing Principles and Problems, Sahitya Bhavan, Agra.

B. Munda



Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Skill Enhancement Course Paper Code: **BC301**

Title of the Paper: **Stress Management**

Semester End Exam: 70 Marks

Internal Evaluation : 30 Marks

Total Marks : 100 Marks

Credit:02

Teaching Hours:30

Unit	Detailed Syllabus	Teaching Hours
1	Introduction: Definition and nature of Stress; stress and emotions; biological component of stress; arousal and stress; stress and brain.	08
2	Occupational stress: Stress and individual and work; the quality of working life; stress amongst managers and leaders; stress-conflict-leadership.	08
3	Stress Coping strategies: Coping with stress involving mind, body, spirit.	07
4	Management of stress: Art of stress management; leading a stress free life; stress and yoga, novel ways of managing stress.	07

Internal Evaluation:

Assignment	: 10 Marks
Seminar/Attendance	: 10 Marks
Internal Test	: 10 Marks
TOTAL	: 30 Marks

Reference / Textbooks/Additional Reading:

- 1) "Stress Management" Dr. P.K. Dutta, Himalaya Publishing House, First Edition 2010.



[Signature]

D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Foundation Course Paper Code: **BC302**

Title of the Paper: **Business Communication-III**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:02

Teaching Hours:30

Unit	Detailed Syllabus	Teaching Hours
1	Communication Theory: Methods of Communication (Verbal-Non-Verbal): Attributes of Oral and Written-Channels of Oral Communication- Channels of Written Communication- Use of Non-Verbal communication- Methods- Non-Verbal aspects of Written Communication- Body Language- Paralanguage.	10
2	Oral Communication: Listening: Importance of Listening-Blocks to effective Listening-Importance of Listening to Non-Verbal Messages- profile of an effective Listener, Guidelines of Effective Listening-Importance of Silence in Communication. Speeches: Finding out about the surrounding for speeches- preparing the text for speeches- Speaker's appearance and personality-Practicing delivery of speech. Presentation: Finding out about the Environment- preparing the text- using Visual Aids, Your appearance and Posture- Practicing delivery of presentation.	10
3	Written Communication: Essentials of Effective Writing: C's of effective writing- language of Business writing- Taking the Reader's point of view.	10

Internal Evaluation:

Assignment : 10 Marks

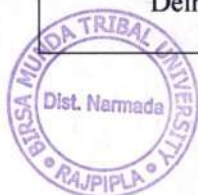
Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Business Communication- Rai & Rai, Himalaya Publishing House, Mumbai
2. Business Communication- Prentice Hall India
3. Business Communication- K.K Sinha- Galgotia Publishing Company, New Delhi.
4. Essentials of Business Communication- Rajendra Pal and J.S. Korlhalli- Sultan Chand & Sons, New Delhi



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Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Core Course Paper Code: **BC303**

Title of the Paper: **Business Administration-III**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Marketing: Meaning, nature, scope Different Approaches – Marketing Mix Marketing Demand: Meaning, Factors affecting marketing demand, Marketing in different situation in market demand	12
2	Branding: Types, Policy Decisions, Importance of Branding Advertising: Meaning, Objectives, Importance, Advantages and Disadvantages Difference between Advertisement and Publicity.	11
3	Pricing: Meaning, Objective, Factors Affecting Pricing and various pricing policy. Market Segmentation: Meaning, Basis and importance of Market Segmentation, Target market	11
4	Marketing Research: Meaning of Market Research and Marketing Research, Objective and scope of Marketing Research, Stages of Marketing Research Importance and Limitations of Marketing Research Ethical Issue and Market Research, From the view Point of Respondents, Customers and Researchers.	11

Internal Evaluation:

Assignment : 10 Marks

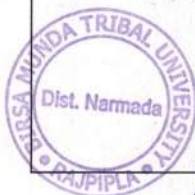
Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Marketing Management – Philip Kotler - Prentice Hall of India
2. Fundamentals of Marketing – Stanton Tata Macgraw Hill
3. Basics of Marketing Management Dr. R. B. Rudani – S.Chand & Co.
4. Modern Marketing – R.S.N. Pillai & Bagwathi S.Chand & Co.



B. R. Choudhary

D. R. Choudhary

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Core Course Paper Code: **BC304**

Title of the Paper: **Macro Economics -I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	નાણાની માંગ અને નાણાંનો પુરવઠો <ul style="list-style-type: none">નાણાનો અર્થ, નાણાની ઉત્ક્રાંતિનાણાના પ્રકારો, કાર્યો અને મહત્વનાણું અને અવેજ નાણુંનાણાનો પુરવઠો : અર્થ, અસર કરતા પરિબળોભારતીય રીઝર્વ બેંકના નાણા પૂરવઠાના માપદંડો અને અસરકરતા પરિબળો	12
2	નાણા પરિમાણ અંગેના સિધ્ધાંતો <ul style="list-style-type: none">પ્રો ફીશરનું વિનિમય સમીકરણ.કેમ્બ્રિજ સમીકરણપ્રો ફિશર અને કેમ્બ્રિજ સમીકરણનો તુલનાત્મક અભ્યાસ.પ્રોકેઈન્સનો તરલતા પસંદગીનો સિધ્ધાંત.પ્રોમિલ્ટન ફીડમેનનો નાણા પરીમાણનો સિધ્ધાંત.	11
3	કુગાવો <ul style="list-style-type: none">કુગાવાનો અર્થ, કુગાવાના પ્રકાર ખર્ચ પ્રેરિત અને માંગ પ્રેરિત-કુગાવાની આર્થિક અને સામાજિક અસરોફિલિપ્સ વક્ર	11
4	નાણાકીય નીતિ અને રાજકોષીય નીતિ <ul style="list-style-type: none">નાણાકીય નીતિનો ખ્યાલનાણાકીય નીતિના હેતુઓ, મહત્વ અને સાધનોભારત સરકારની નાણાકીય નીતિમાં થયેલા ફેરફારોરાજકોષીય નીતિનો ખ્યાલરાજકોષીય નીતિના હેતુઓ, મહત્વ અને સાધનોભારત સરકારની રાજકોષીય નીતિમાં થયેલા ફેરફારો	11



R. K. Desai

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

- 1 Prof. Hasmukh Trivedi : Principles of Economics, Gujarat Granth Nirman Board Ahmedabad.
- 2 Gupta S.B.S. Monetary Economics, S.Chand Co.Delhi.
- 3 Lewis M.K. & P.D.Mizan, Monetary Economics, Oxford University Press.
- 4 Shapiro E.Galgotia, Macro Economic Analysis, Publications New Delhi.
- 5 Dewett K.K, Modern Economics Theory, S.Chand Company New Delhi.
- 6 MithaniD,M(2005)Money,Banking, Internationaltrade,Public Finance,Himalaya Publicshing House New Delhi
- 7 પ્રો, આત્માન શાહ.પ્રો, હેમન્ટ કુમાર શાહ.ભારતીયઅર્થતંત્ર ,વેદવ્યાસવિદ્યાપીઠ ,ગાંધીનગર

R. M. S. V.



Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Core Course Paper Code: **BC305**

Title of the Paper: **Accountancy-III**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Company Liquidation Accounts: Liquidators final statement of account	12
2	Divisional Performance Measurement: Method for measuring divisional performance Return of investment method, Residual income method Sales volume, contribution and controllable profit	11
3	Accounts of Government companies: (Only theory) Meaning, maintenance of books, accounts, audit and annual report Accounts of Statutory corporations Meaning, maintenance of books, accounts, audit and annual report	11
4	Accounting Standard (only theory) AS-15 to AS-21	11

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
2. B. M. Agarwal – company Accounts, Suchita Publications
3. R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
4. Maheshwari S. N. – Corporate Accounting, Vikas Publishing
5. M. C. Shukla- Advanced Accounts, S. Chand



B. R. Chandra

D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Core Course Paper Code: **BC306**

Title of the Paper: **Taxation -I**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Basic concepts: (Only Theory) History of Income Tax, methods of Income tax, Levy and Collection of Tax, Various Definitions, Tax Administration, Authorities, Appeals, penalties	12
2	Residential Status: Scope of total income, Residence and tax liability.	11
3	Income from Salary	11
4	Income from house property	11

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Text –Books / Additional Reading:

1. Singhanai V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Taxation Garg Publication
5. Taxation B.S.Shah Publication



B. Shankar

D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Core Elective Paper Code: **BC307**

Title of the Paper: **Finance & Account –III (Government Utility-I)**

Credit:03

Semester End Exam: 70 Marks

Teaching Hours:45

Internal Evaluation: 30 Marks

Marks: 100 Marks

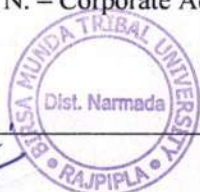
Unit	Detailed Syllabus	Teaching Hours
1	Insolvency Accounts: Statements of affairs Deficiency Account – List H	12
2	Account of Electricity Company: Final Accounts according to Single Account System Final Accounts according to double Account System	11
3	Hotel Companies Accounts: (only theory) Nature of Hotel Business Hotel Organization Heads of Revenue and Expenditure Important terms System of Book Keeping Night Audit	11
4	Reserves and Provisions: (only theory) Introductions, Meaning, types Distinguish of general reserve and reserve Investment of reserves Reserves and reserves fund, specific reserves Provisions, some specific provisions Capital reserves, reserves capital, sinking fund, secret reserves	11

Internal Evaluation:

Assignment	: 10 Marks
Seminar/Attendance	: 10 Marks
Internal Test	: 10 Marks
TOTAL	: 30 Marks

Reference / Text –Books / Additional Reading:

1. Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
2. Hrishikesh Chakraborty – Advanced Accountancy, Oxford
3. R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
4. Maheshwari S. N. – Corporate Accounting, Vikas Publishing



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D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester III

Core Elective Paper Code: **BC308**

Title of the Paper: **Finance & Account-IV (Financial Accounting-I)**

Credit:03

Semester End Exam: 70 Marks

Teaching Hours:45

Internal Evaluation: 30 Marks

Marks: 100 Marks

Unit	Detailed Syllabus	Teaching Hours
1	Financial Management:(Only theory) Introductions, meaning, Financial Goals, Profit Maximization V/s Wealth Maximization, Financial Function	12
2	Cost of Capital: Calculating Cost of Debt Calculating Cost of Preference Share Capital Calculating Cost of Equity Share Capital Retained Earning Weighed Cost of Capital	11
3	Capital Structure: NI Approach NOI Approach Traditional Approach MM Approach	11
4	Dividend Policy: Walter's Model Gordon's Model	11

Internal Evaluation:

Assignment/Presentation 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

Reference / Textbooks/Additional Reading:

1. Van Home – Financial Management and Policy, Prentice.
2. Kahn and Jain – Financial Management, Tata
3. Pandey I. M. – Financial Management, Vikas
4. Ravi Kishore – Financial Management, Taxman
5. Business Finance-B.S.Shah Prakashan



D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Skill Enhancement Course Paper Code: BC401

Title of the Paper: **Business Process Outsourcing**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:02

Teaching Hours:30

Unit	Detailed Syllabus	Teaching Hours
1	Outsourcing-I: Introduction, Outsourcing and reengineering, Types of outsourcing, ICT opportunities, Outsourcing development phases, Information technology and Outsourcing, Need, Reasons, Benefits of O, Outsourcing risks, Outsourcing success factors.	08
2	Outsourcing -II Outsourcing Process, Outsourcing network, Outsourcing drivers, Trends of outsourcing, Business models, Pricing models in outsourcing, Strategic decision to outsource, Outsourcing and BPO, Emerging opportunities in outsourcing industry.	08
3	BPO- Introduction, Global scene, Outsourcing in India, Trends in high end ITES in India, Key players in Indian outsourcing industry, Strategic business process outsourcing, ITES-BPO industry of India, Growth drivers of Indian ITES-BPO, Domestic BPO market growth	07
4	Quality Standards and Methodologies for BPO Challenges deal by Indian BPO sector, Attrition and Indian BPO Emerging opportunities – KPO, LPO, RPO, MRO etc. The future of outsourcing industry	07

Internal Evaluation:

Assignment : 10 Marks

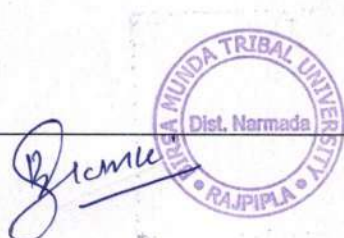
Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. BPO Industry in India by S K Awasthi by Jain Book
2. Business Process Outsourcing For Strategic Advantage by Saxena and Bharadwaj By Excel Books.
3. Business Process Outsourcing: Its Prospects and Challenges by Barua, Nayan et al eds
4. Business Process Outsourcing: Process, Strategies, and Contracts (Hardcover) By: John K. Halvey
5. ESSENTIALS OF BUSINESS PROCESS OUTSOURCING by Rick L. Click



D. R. Choudhary

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Foundation Course Paper Code: **BC402**

Title of the Paper: **Business Communication-IV**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:02

Teaching Hours:30

Unit	Detailed Syllabus	Teaching Hours
1	Modern Tools of Communication: Media and Modes: Conventional Modes- Emergence of Modern Communication Technology- Communication Technology and Business Productivity- Choice of Medium- Media of Mass Communication.	10
2	Written Communication: Complaints and Adjustment Letters: Letter of Complaint- Adjustment Letters- Types of Adjustment Letters.	10
3	Written Communication: Collection Letters: Collection Series- Writing of Collection Letters- Reminder Stage- Inquiry (Appeal Stage)- Warning Threat Stage. Goodwill Letters: Principles of Effective Goodwill Letters- Congratulatory Letters- Letters of Sympathy and Condolence- Invitations- "Thank You" Letters- Letter of Appreciations.	10

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Business Communication- Rai & Rai, Himalaya Publishing House, Mumbai
2. Business Communication- Prentice Hall India
3. Business Communication- K.K Sinha- Galgottia Publishing Company, New Delhi.
4. Essentials of Business Communication- Rajendra Pal and J.S. Korlhalli- Sultan Chand & Sons, New Delhi



R. K. Singh

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Core Course Paper Code: **BC403**

Title of the Paper: **Business Administration-IV**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Human Resource Management: Meaning, Features, Difference Between Human Resource Management and Personal Management, Objectives, Scope, Importance, Qualities and Roles of Human Resource Manager.	12
2	Human resource Planning in a Corporate Sector: Meaning, Characteristics, Objectives, factors affecting, process of HR Planning – Benefits and Limitations of HR Planning Scientific Recruitment: Sources of Recruitment procedure and importance	11
3	Training and Human Resource Development: Meaning, Needs, Types, Methods of Training, Difference Between Training and Development, Suggestions for Effective training, Executive Development, Methods Needs, Evaluations of Training and Development.	11
4	Performance Appraisal Problems, Promotion, Transfer, Demotion, Morale.	11

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Personnel Management – Juciouc Michel – R.D.Irwin- -Homewood
2. Management concept and practice manmohan prasad Himalaya publication house



B. R. Chandra

D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Core Course Paper Code: **BC404**

Title of the Paper: **Macro Economics -II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	વ્યાપાર ચક્ર <ul style="list-style-type: none">• અર્થ અને લક્ષણો• વ્યાપાર ચક્રના તબક્કાઓ• હોટ્રેનો વ્યાપાર ચક્રનો સિધ્ધાંત• હાયકેનો વ્યાપાર ચક્રનો સિધ્ધાંત• કેઈન્સનો વ્યાપાર ચક્રનો સિધ્ધાંત	12
2	<ul style="list-style-type: none">• જી. બી. સે.નો બજારનો નિયમ• પીગુનો વેતન કાપનો સિધ્ધાંત• કેઈન્સનો અસરકારક માંગનો સિધ્ધાંત• કેઈન્સનું વપરાશ વિધેય• વપરાશ વિધેયને અસર કરતા પરિબળો	11
3	મૂડીરોકાણ વિધેય <ul style="list-style-type: none">• મૂડીરોકાણ વિધેય, મૂડીની સીમાંત કાર્યક્ષમતાનો ખ્યાલ• મૂડીની સીમાંત કાર્યક્ષમતાને અસર કરતા પરિબળો• ગુણક અને ગતિવર્ધનનો ખ્યાલ	11
4	આંતરરાષ્ટ્રીય સંસ્થા <ul style="list-style-type: none">• આંતરરાષ્ટ્રીય નાણા ભંડોળ : હેતુઓ, મહત્વ, કામગીરી અને મુલ્યાંકન• વિશ્વ બેંક હેતુઓ : મહત્વ, કામગીરી અને મુલ્યાંકન• વિશ્વ વ્યાપાર સંગઠન હેતુઓ : મહત્વ, કામગીરી અને મુલ્યાંકન• GATT : હેતુઓ, મહત્વ, કામગીરી અને મુલ્યાંકન• ભારતમાં WTO ની અસરો	11



Signature

Internal Evaluation:

Assignment	: 10 Marks
Seminar/Attendance	: 10 Marks
Internal Test	: 10 Marks
TOTAL	: 30 Marks

Reference / Textbooks/Additional Reading:

संदर्भपुस्तको :

- 1 Prof. Hasmukh Trivedi: Principles of Economics, Gujarat Granth Nirman Board Ahmedabad.
- 2 Gupta S.B.S. Monetary Economics, S.Chand Co.Delhi.
- 3 Lewis M.K. & P.D.Mizan, Monetary Economics, Oxford University Press.
- 4 Shapiro E.Galgotia, Macro Economic Analysis, Publications New Delhi.
- 5 Deweet K.K, Modern Economics Theory, S.Chand Company New Delhi.

R. V. Sankar



Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Core Course Paper Code: **BC405**

Title of the Paper: **Accountancy-IV**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Absorption of Company Journal entries and accounts in the book of vender company Acquisition entries and opening balance sheet in the books of purchasing company	12
2	Profit or loss prior to incorporation: Ascertainment of such profit Base of Apportionments	11
3	Banking Companies Account: (only theory) General Legal Provision, Preparation of P & L A/c and Balance sheet as per Schedule system, Accounting treatment Depreciation Meaning, definition, causes of depreciation, objectives, various methods	11
4	Accounting Standard: (only theory) AS-22 to AS-28	11

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
2. B, M. Agarwal – company Accounts, Suchita Publications
3. R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
4. Maheshwari S. N. – Corporate Accounting, Vikas Publishing
5. M. C. Shukla- Advanced Accounts, S. Chand



B. R. Chandra D. R. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Core Course Paper Code: **BC406**

Title of the Paper: **Taxation -II**

Semester End Exam: 70 Marks

Internal Evaluation: 30 Marks

Marks: 100 Marks

Credit:03

Teaching Hours:45

Unit	Detailed Syllabus	Teaching Hours
1	Profit and gain from business and profession	12
2	Income from capital gain	11
3	Income from other sources.	11
4	Deduction and Relief, Set - off and carry forward of Losses, Advance payment of tax, Tax planning, Tax evasion, Tax Avoidance Introduction of GST: Concept, Types of GST, Merits of GST	11

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Text –Books / Additional Reading:

1. Singhanai V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Taxation Garg Publication
6. Taxation B.S.Shah Publication



B. R. Choudhary

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Core Elective Paper Code: **BC407**

Title of the Paper: **Finance & Account –V (Government Utility – II)**

Credit:03

Semester End Exam: 70 Marks

Teaching Hours:45

Internal Evaluation: 30 Marks

Marks: 100 Marks

Unit	Detailed Syllabus	Teaching Hours
1	Underwriting commission Accounts: Firm Underwriting Partial Underwriting	12
2	Investment Accounts: Investment Debenture Account Investment Preference Share Account Investment Equity Share Account	11
3	Government Accounts in India: (only theory) General Principles Indian Audit and Accounts department Comptroller Auditor General of India Public Account Committee Financial administration	11
4	Lease Accounting: (only theory) Lease Accounting: Introduction, Meaning, Definitions, Structure, types, merits and demerits Lease accounts development in India, Futures, Lease Accounts as per AS-19	11

Internal Evaluation:

Assignment : 10 Marks

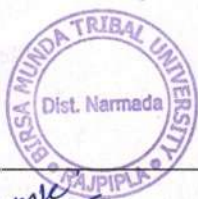
Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Text –Books / Additional Reading:

1. Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
2. Hrishikesh Chakraborty – Advanced Accountancy, Oxford
3. R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
4. Maheshwari S. N. – Corporate Accounting, Vikas Publishing



D. P. Chandra

Birsa Munda Tribal University

(With effect from Academic Year 2022-23)

B.Com. Semester IV

Core Elective Paper Code: **BC408**

Title of the Paper: **Finance & Account-VI(Financial accounting-II)**

Credit:03

Semester End Exam: 70 Marks

Teaching Hours:45

Internal Evaluation: 30 Marks

Marks: 100 Marks

Unit	Detailed Syllabus	Teaching Hours
1	Leverage: Financial leverage Operating leverage Combined leverage	12
2	Capital Budgeting: Pay Back period method Average rate of return method Net present value Profitability Index Internal rate of return	11
3	Management of Cash(Only theory) Management of Receivable	11
4	Management of Working Capital (Only theory) Management of Inventory	11

Internal Evaluation:

Assignment : 10 Marks

Seminar/Attendance : 10 Marks

Internal Test : 10 Marks

TOTAL : 30 Marks

Reference / Textbooks/Additional Reading:

1. Van Home – Financial Management and Policy, Prentice.
2. Kahn and Jain – Financial Management, Tata
3. Pandey I. M. – Financial Management, Vikas
4. Ravi Kishore – Financial Management, Taxman
5. Business Finance-B.S.Shah Prakashan



D. R. Chandra