

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 -1
(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	

Premk.
03/09/21

Dr. Chandra

(R.D) Kesava

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	

J. Kumar
03/04/21

D. R. Chavhan

(R. S. Kulkarni)

B.Com. Semester -3

(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	BC301	Skill Enhancement Course	Stress Management	-	100	02	30
2	BC302	Foundation Course	Business Communication –III	30	70	02	30
3	BC303	Core Course	Business Administration – III	30	70	03	45
4	BC304	Core Course	Macro Economy – I	30	70	03	45
5	BC305	Core Course	Accountancy – III	30	70	03	45
6	BC306	Core Course	Taxation – I	30	70	03	45
7	BC307	Core Elective	Finance &Account –II I (Government Utility - I)	30	70	03	45
8	BC308	Core Elective	Finance &Account –IV (Financial Accounting - I)	30	70	03	45
Total Credit						22	

R. Shankar
03/07/21

D. A. Chandu

R. D. Misra

B.Com. Semester -4
(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	BC401	Skill Enhancement Course	Business Process Outsourcing	-	100	02	30
2	BC402	Foundation Course	Business Communication –IV	30	70	02	30
3	BC403	Core Course	Business Administration – IV	30	70	03	45
4	BC404	Core Course	Macro Economy-II	30	70	03	45
5	BC405	Core Course	Accountancy-IV	30	70	03	45
6	BC406	Core Course	Taxation - II	30	70	03	45
7	BC407	Core Elective	Finance &Account –V (Government Utility -II)	30	70	03	45
8	BC408	Core Elective	Finance &Account –VI (Financial Accounting -II)	30	70	03	45
Total Credit						22	

B. Umkar
03/07/21

D. A. Chavale

(R) USK

B.Com. Semester -5
(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	BC501	Skill Enhancement Course	Leadership Development	-	100	02	30
2	BC502	Foundation Course	Business Communication –V	30	70	02	30
3	BC503	Core Course	Business Administration – V	30	70	03	45
4	BC504	Core Course	Indian Economy	30	70	03	45
5	BC505	Core Course	Accountancy-V	30	70	03	45
6	BC506	Core Course	Business Statistics-I	30	70	03	45
7	BC507	Core Elective	Finance & Account –VII (Cost Accounting -I)	30	70	03	45
8	BC508	Core Elective	Finance & Account –VIII (Management Accounting - I)	30	70	03	45
Total Credit						22	

J. Kumar
03/04/21

D. R. Chandra

R. V. Sankar

B.Com. Semester -6
(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	BC601	Skill Enhancement Course	Personality Development	-	100	02	30
2	BC602	Foundation Course	Business Communication –VI	30	70	02	30
3	BC603	Core Course	Business Administration – VI	30	70	03	45
4	BC604	Core Course	Regional Economics And Tribal Economy of Gujarat	30	70	03	45
5	BC605	Core Course	Accountancy-VI	30	70	03	45
6	BC606	Core Course	Business Statistics – II	30	70	03	45
7	BC607	Core Elective	Finance &Account –IX (Cost Accounting -II)	30	70	03	45
8	BC608	Core Elective	Finance &Account –X (Management Accounting - II)	30	70	03	45
Total Credit						22	

S. K. Chaudhary
02/07/21

D. P. Chaudhary

R. D. Chaudhary

BIRSA MUNDA TRIBAL UNIVERSITY

FACULTY OF SCIENCE

Programme	Bachelor of Science/Commerce/Arts				Branch/Spec.	Science/Commerce/Arts			
Semester	I				Version	1.0.0.0			
Effective from Academic Year					2021-2022	Effective for the batch Admitted in			July 2021
Subject code	SEC101BES/ BC101/AEC101 BES A		Subject Name		Basic Environmental Studies				
Teaching scheme					Examination scheme (Marks)				
(Per week)	Lecture(DT)		Practical(Lab.)		Total	Internal Marks	University Exam	Total	
	L	TU	P	TW					
Credit	2	--	--	--	2	Theory	20	50	70
Hours	2	--	--	--	2	Practical	--	--	--
Pre-requisites:									
Learning Outcome:									
<ul style="list-style-type: none"> • Knowledge of Environment. • Understanding of Environment, Ecology and Ecosystem. • Basic knowledge of Bio-Geo-Chemical Cycle • Basic knowledge of Environmental Pollution and its effect • Understanding and Basic knowledge of Current Environmental Global Issues. 									
Theory syllabus									
Unit	Content								Hrs
1	<p>(A) Introduction to Environment, Ecology and Ecosystem</p> <ul style="list-style-type: none"> • Definition and Inter-relationships amongst and between them • Components of Environment, • Relationship between different components • Man-Environment relationship • Impact of Technology on the environment • Environmental Degradation <p>(B) Ecology & Ecosystems</p> <ul style="list-style-type: none"> • Introduction • Ecology- Objectives and Classification • Concepts of an ecosystem- structure & function of ecosystem • Components of ecosystem- Producers, Consumers, Decomposers • Bio-Geo- Chemical Cycles- <ul style="list-style-type: none"> ▪ Hydrological Cycle, ▪ Carbon cycle, ▪ Oxygen Cycle, ▪ Nitrogen Cycle, ▪ Sulfur Cycle • Energy Flow in Ecosystem • Food Chains: Grazing, Detritus, & Food webs 								20

	<ul style="list-style-type: none"> • Ecological Pyramids 	
02	<p>Environmental Pollution</p> <ul style="list-style-type: none"> • Types of Environmental Pollution • Water Pollution : <ul style="list-style-type: none"> ▪ Introduction – Water Quality Standards , ▪ Sources of Water Pollution, ▪ Classification of water pollutants, ▪ Effects of water pollutants , ▪ Eutrophication • Air Pollution : <ul style="list-style-type: none"> ▪ Composition of air , ▪ Structure of atmosphere, ▪ Ambient Air Quality Standards, ▪ Classification of air pollutants, ▪ Sources of common air pollutants like SPM, SO₂, NO_x –Natural & Anthropogenic Sources, ▪ Effects of common air pollutants • Land & Noise Pollution : <ul style="list-style-type: none"> ▪ Introduction- Lithosphere, ▪ Land Uses, ▪ Causes of land Degradation, ▪ Sources of Noise Pollution, ▪ Effects of noise pollution • Current Environmental Global Issues : <ul style="list-style-type: none"> ▪ Global Warming & Green Houses Effects, ▪ Acid Rain, ▪ Depletion of Ozone Layer 	20

Reference Books Name
1 Environmental Studies: R. Rajagopalan, Oxford University Press
2 Environmental Pollution: Causes, Effects & Control by K.C Agrawal
3 Environmental Science by Richard T Wright & Bernard J Nebel
4 Environmental Science by Daniel B Botkin & Edward A Keller
5 Environmental Engineering & Management by Suresh K Dameja
6 Environmental Management by Dr. Swapan C Deb
7 Environment & Ecology by Dr Gourkrishna Dasmohapatra
8 Introduction To Environmental Engineering and Science by Master Gilbert M.
9 Environment and Disaster Management by G.T.Varmora, Raval Publication



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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(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

B. A. Choudhary
03/07/21
D. A. Choudhary

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(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	अर्थशास्त्रनी विविध व्याख्याओ अने पायाना ज्यावो - ओ.एम. स्मिथ, आल्फ्रेड मार्शल, रोबिन्सनी अर्थशास्त्रनी व्याख्याओ - धंधाकीय अर्थशास्त्र : अर्थ, स्वरूप अने कार्यक्षेत्र - वस्तुओ अने सेवाओ - मूल्य अने किंमत - जथो अने पुरवछो - संपत्ति अने कल्याण - नाशांकीय आवक अने वास्तविक आवक - ओकमलक्षी अर्थशास्त्र अने समग्रलक्षी अर्थशास्त्र	11
2	मांग अने पुरवछानुं विश्लेषण - मांगनो ज्याल, मांग विधेय, मांगने असरकरता परिभणो - मांगनो नियम, मांगमां विस्तरण-संकोचन अने मांगमां वधारो-घटाओ - पुरवछानो ज्याल, पुरवछाने असर करता परिभणो - पुरवछानो नियम, पुरवछामां विस्तरण-संकोचन अने पुरवछामां वधारो-घटाओ - मांग अने पुरवछा द्वारा किंमत निर्धारणनी प्रकिया	12
3	मांगनी मूल्यसापेक्षता - मांगनी मूल्य सापेक्षतानो ज्याल अने प्रकारो - मांगनी मूल्य सापेक्षताने असर करता परिभणो - मांगनी आवक सापेक्षतानो ज्याल अने प्रकारो - मांगनी विश्वापन सापेक्षता - मांगनी प्रति मूल्य सापेक्षतानो ज्याल अने प्रकारो	11
4	उत्पादन विश्लेषण - उत्पादनना साधनोनी परिचय (जमीन, मूडी, श्रम, नियोजक) - टूंक गाणा अने लांबा गाणा उत्पादन विधेयनो ज्याल - बिन-प्रमाणसर उत्पादननो नियम - कद विकासना लाभालाभो अने वणतरना दरो	11

Internal Evaluation:

Assignment 10 Marks

Seminar/Attendance 10 Marks

Test 10 Marks

TOTAL 30 Marks

(Signature)

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 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

R.D. Desai

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 Chakvaborty-Advanced accouny
3. Advanced Accountancy 1 and 2 B.S.Shah Prakashan

D. R. Chandra
03/07/21

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(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

P. Sen
03/07/21

D. R. Choudhary

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

P. Prasad
23/07/21

D. R. Chandra

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. Sankar
03/07/21

D. R. Chandra

BIRSA MUNDA TRIBAL UNIVERSITY

FACULTY OF SCIENCE

Programme	Bachelor of Science/Commerce/Arts	Branch/Spec.	Science/Commerce/Arts						
Semester	II	Version	1.0.0.0						
Effective from Academic Year		2021-2022	Effective for the batch Admitted in July 2021						
Subject code	SEC201DIM/ BC201/AEC201 DIM B	Subject Name	Disaster Management						
Teaching scheme			Examination scheme (Marks)						
(Per week)	Lecture(DT)		Practical(Lab.)		Total		Internal Marks	University Exam	Total
	L	TU	P	TW					
Credit	2	--	--	--	2	Theory	20	50	70
Hours	2	--	--	--	2	Practical	--	--	--

Pre-requisites:

- Students should have basic knowledge of Environment and environmental problems.
- Students should have acquaintances with natural resources.
- Students should have advance knowledge of different disasters.
- Students should have ability to think over the serious issues in the society.
- Students should be familiar with the preventive methods of disasters.

Learning Outcome:

- Knowledge of Natural Disasters.
- Development of thinking to take necessary actions during disaster.
- Knowledge of different NGOs working methods during disaster.
- Understanding the needs and expectations of relief camps at the level of post disaster.
- Development of new strategies of Relief Operations.
- Development of mental and physical strength as an individual.
- Knowledge of Government Policies towards disaster.

Theory syllabus

Unit	Content	Hrs
1	<p>(A) Disaster Management</p> <ul style="list-style-type: none"> • Disaster Planning • Early Warning System • Crisis Intervention and Management • Community based Disaster Management • Disaster Management program Evaluation • Response and Rehabilitation after Disasters 	




	<ul style="list-style-type: none"> • Temporary Shelter • Flood and Nutrition • Safe Drinking Water • Water, Sanitation and Hygiene (WASH) • Non-food Items 157 Rehabilitation after Cyclone • Response to Drought 160 Response after River Erosion • Response after Earthquake • The Experience of Post-Earthquake House reconstruction in Latur & Bhuj • Response after Tsunami 	
1	<p>(B) Natural Disasters :</p> <p>1.1 Types of Natural Disasters: Cyclone, Flood, Fire, Desert Storms, Land Slides and Snow avalanches.</p> <p>1.2 Cyclone: Introduction, Fundamentals, Characteristics, Causes and Effects, Preventive and Remedial measures.</p> <p>1.3 Flood: Introduction, Fundamentals, Causes and Effects, Preventive and Remedial measures.</p> <p>1.4 Fire: Fundamentals, Causes and Effects, Preventive and Remedial measures.</p>	20
02	<p>(A) Man Made Disasters</p> <ul style="list-style-type: none"> • War and Terrorism, Riots and Demonstrations, Residential and Industrial, Fires, Transportation Accidents, Nuclear Power Accidents, Hazardous Materials and Toxic Emission, Utility Failure. <p>(B) Problems regarding victims and its awareness and Planning for disaster management</p> <ul style="list-style-type: none"> • Saving Victims – First Twenty-Four Hours, Conducting Medical Relief Operations, Managing Relief Operations, Psychological Issues, Carrying Out Rehabilitation Work. • Local Disaster Management Cell, How to Prepare a Business Recovery Plan? Government Response in Disaster. <p>(C) Impact of Disasters</p> <ul style="list-style-type: none"> • Introduction • Life and Livestock Loss • Habitation, Agricultural and Livelihood Loss • Additional Health Hazards and Malnutrition particularly among under Fives • Contamination of Drinking Water Sources 	20





<ul style="list-style-type: none"> • Impact on Children: Education, School Dropout • Environmental Loss • Assessment of Disaster Impacts using Modern Technologies 	
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Text Books	
1	Disaster Management By G.K. Ghosh, A.P.H. Publishing Corporation
2	Disaster Management By R.B. Singh, Rawat Publications
3	Environment and Disaster Management by G.T. Varmora, Raval Publication
4	Disaster Science and Management by Tushar Bhattacharya, Tata McGraw Hill Education Private Limited NEW DELHI
Reference Books	
1	Disaster Management: Through the New Millennium By Ayaz Ahmad, Anmol Publications
2	Emergency Medical Services and Disaster Management: A Holistic Approach By P.K. Dave Jaypee Brothers Medical Publishers (P) Ltd
3	Disaster Management By B Narayan, A.P.H. Publishing Corporation
4	Modern Encyclopaedia of Disaster and Hazard Management By B C Bose, Rajat Publications
5	Disaster Management By Nikuj Kumar, Alfa Publications
6	Disaster Management – Recent Approaches By Arvind Kumar, Anmol Publications
7	Citizen's guide to disaster management by Satish Modh Publisher:-Macmillan Publishers India,
8	Environment and Sismic Engineering By Atul Prakashan Ahmedabad.

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(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.

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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 dis advantages.	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. 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

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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 વચ્ચેના આંતર સંબંધ	12
2	બજાર વિશ્લેષણ-૧ -બજારનો અર્થ અને તેના કાર્યો -પૂર્ણહરિફાઈ- 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

R. D. K. S. K.

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

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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 (only theory) AS-08 to AS-14	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 accouny
3. Advanced Accountancy 1 and 2 B.S. Shah Prakashan

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(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 Macgrew Hill
3. Mercantile Law: Sultanchand Publishers

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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

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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.

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