# Mahesh Yogi Vedic Vidyapeeth Mahashram

**DIRECTORATE OF DISTANCE EDUCATION**

**B. Com.**

### First Year

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**DIRECTORATE OF DISTANCE EDUCATION**
## THIRD YEAR

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FUNDAMENTALS OF MAHARISHI VEDIC SCIENCE
(MAHARISHI VEDIC SCIENCE – I)
DIPLOMA/ADVANCED DIPLOMA/UG COURSES

UNIT-1
Meaning & importance of Guru Pujan.
Meaning of meditation, Mann, Intelligence, Chita, Ego, Thought .

UNIT-II
Name of forty areas of Vedic Science and their expression in Human Physiology and characteristics of consciousness.
Consciousness, types of consciousness, characteristics of higher stages of consciousness.

UNIT-III
Maharishi’s Yoga, Transcendental Meditation- a general Introduction, Types of Speech, TM Sidhi Programme, Principle of Yoga Asanas and their Concept.

UNIT-IV
Introduction: Maharishi Vedic Management.
Fundamental elements of Vedic Management –Totality
Management of Science and Art .

UNIT-V
Vedic Management and Leadership.
The Idea Leadership is based upon the Totality of Employee’s Style

Suggested Readings:
- Chetna –His Holiness Maharishi Mahesh Yogijee
- Maharishi Sandesh -1and 2 , II-His Holiness Maharishi Mahesh Yogijee
- Scientific Yoga Ashanas –Dr.Satpal.
- Dhyan Shailly by Brahmchari Dr. Girish Ji
हिंदी भाषा

इकाई 1

मानक हिंदी भाषा — मानक का अर्थ, मानक भाषा के विभिन्न नाम, मानक हिंदी के लक्षण, आवश्यकता आयुनिकीकरण की प्रक्रिया और मानक भाषा पर पढ़ने वाले विभिन्न प्रभाव, मानक हिंदी का स्वरूप, मानकीकृत भाषा के प्रमुख लक्षणों का सार। मानक हिंदी के प्रकार — हिंदी के रूप, व्याकरणिक, ढांचा, मानक हिंदी की शैलियाँ (1) संक्षिप्त गिनत हिंदी(2) उद्द(3) हिंदुस्तानी।

इकाई 2

अरुढ़ियाँ और उनका संस्चरण — अशुद्धियाँ के प्रकार (1) उच्चारण तथा वर्त-नीति अरुढ़ियाँ (2) शब्दगत अरुढ़ियाँ (3) शब्दावली अरुढ़ियाँ (4) वाक्यगत अरुढ़ियाँ।

(1) विनियम संबंधी अरुढ़ियाँ — (क) कर्त्ताव्य (ख) कर्मकार्य (ल) लिंग संबंधी अरुढ़ियाँ (3) वचन संबंधी अरुढ़ियाँ (4) विशेषण संबंधी अरुढ़ियाँ (5) वितरित शब्दों के प्रयोग संबंधी अरुढ़ियाँ।

हिंदी का शब्द मंडल — (क) शब्दों का प्रकार, तत्सम, तद्भव, अर्थ तत्सम, देशी, विदेशी, धार्मिक और सांस्कृतिक, शासन संबंधी, शिश्य संबंधी, कामयाब संबंधी, खासाखास संबंधी, पहलावा संबंधी, फल-फूल संबंधी।

इकाई 3

हिंदी की वाक्य रचना और विराम विन्ह — (1) वाक्य और प्रकार, वाक्य के लक्षण, वाक्य की उपादेयता, समार्थ और असमार्थ वाक्य।

वाक्य परिवर्तन, विवाहार्थक से निषेध वाक्य, निश्चय वाक्य, प्रश्नवाक्य, विस्मयादिक बोधक, वाक्य परिवर्तन विशेषण की तुलनात्मक ने परिवर्तन, शब्दों का परिवर्तन, सरल से मिश्र वाक्य, संयुक्त वाक्य तुलनात्मक अध्याय, वाक्य बदलना, वाक्य परिवर्तन, वाक्य के भेद, विवाहवाक्य, निषेध वाक्य, आज्ञावाक्य, प्रश्नवाक्य, विस्मयवाक्य, इक्कवाक्य, संदेहवाक्य, संकृतवाक्य।

इकाई 4

उपवाक्यों के भेद — संज्ञा उपवाक्य, विशेषण उपवाक्य, क्रिया विशेषण, कालवाक्य, स्थानवाक्य, परिमाण वाक्य, सीतिवाक्य, कार्यकरण वाक्य, हिंदी में प्रयुक्त विराम विन्ह—पूर्ण विराम, अन्यविराम। पत्रलेखन, सार्लेखन, पत्रलेखन।

पत्र लेखन— पत्र लेखन के प्रकार, पत्रों के उदाहरण एवं पत्र लेखन की विशेषताएँ (1) निजी पत्र, निम्नत्र उद्देश्य (2) व्यावसायिक पत्र, व्यावसायिक पत्रों के प्रकार (3) शासकीय एवं अर्थशासकीय पत्र (4) आवेदन पत्र, समस्या प्रश्नानुसार, आलोचनात्मक शिकायती सुझाव संबंधी स्पष्टीकरण पत्र (ख) सार लेखन (ग) पत्रलेखन।

इकाई 5

भारतीय संस्कृति — भारत देश और उसके निवासी — सामाजिक विशेषता (प्राचीन से लेकर आधुनिक काल तक), धर्म और दर्शन।

भारतीय संस्कृति का विश्व पर प्रभाव, महायात्रा का सांस्कृतिक वैभव।
ENGLISH LANGUAGE

Unit I:
Simple, Compound and Complex Sentences. Coordinate Clause (With, But, Either - Or Neither-Nor, Otherwise or Else).

Unit II:
Subordinate clauses – noun clauses as subject, Object and complement: Relative clauses (restrictive and nonrestrictive clauses) Adverb clauses (open and hypothetical, conditional, with, because, though, here, so that, as long as, as soon as).
Comparative Clause (as + = adjective/adverb + as-no sooner than).

Unit III:
Tenses: Simple present, progressive and present perfect. Simple past, progressive and past perfect. Indication of Futurity. The passive (Simple present and past, present and past perfect and to infinitive structure).

Unit IV:
Reported Speech: (i) Declarative sentences, (ii) Imperatives (iii) Interrogatives, Exclamatory sentences. Models (will, shall, should, would, ought to, have to/have got to, can, could, may-might and need).

Unit V:
Verb Structures (Infinitives and gerundial), Linking devices. Letter (both formal and informal).
उद्यमिता विकास

इकाई — 1
उद्यमिता — परिषाप्ता, विशेषताएँ एवं महत्व, एक उदयमी के प्रकार एवं कार्य, एक अच्छे उदयमी के गुण, उद्यमिता अभिप्रेत घटक।

इकाई — 2
लक्ष्य प्राप्ति की प्रेरणा एवं विचारों की स्थापना। लक्ष्य निर्धारण एवं चुनौती का सामना। समस्या समाधान एवं नुसारात्मकता। क्रमबद्ध योजना एवं क्षमता की अनुसरणता। आलंबनविवरण का विकास। सम्प्रभुच्छ कला। प्रभावित करने की क्षमता। नेतृत्व।

इकाई — 3
परियोजना प्रतिवेदन। बूढ़ी हुई प्रक्रिया का मूल्यांकन। विस्तृत परियोजना प्रतिवेदन-आवश्यकता एवं प्रासंगिकता परियोजना प्राप्ति के भार भाग परियोजना प्रतिवेदन तैयार करना।

संगठन के प्रकार का चयन-एककी व्यवसाय, साझेदारी एवं सहकारी समिति का अर्थ एवं विशेषताएँ संगठन के चयन को प्रभावित करने वाले घटक।

आर्थिक प्रबंधन। वित्तीय संस्थान एवं बैंकों की मूल्यमान, बैंकिंग, वित्तीय योजना, कार्यकारी पूर्णता-मूल्यांकन तथा प्रबंधन, लागत व मूल्य निर्धारण तथा लाग का मूल्यांकन आर्थिक लेखा-जोखिम रचना।

इकाई — 4
उत्पादन का प्रबंधन। खरीदने के तरीके, चल सम्पत्ति/ग्राह का प्रबंधन, गुणवता प्रबंधन, बैंकिंग, विपणन प्रबंधन, बिक्री एवं बेचने की कला, बाजार की समझ एवं विपणन नीति, उपभोक्ता प्रबंधन, समय प्रबंधन

नियमित संस्थाओं की मूल्यमा –जिला उद्योग केंद्र, प्रदूषण नियामक मंडल, खाद्य एवं आहार प्रशासन, वित्त विभाग तथा नगर निगम का विशेष अभ्यास।

विकासात्मक संस्थाओं की मूल्यमान, खाद्य एवं आहार आयोग/बोर्ड, मध्यप्रदेश वित्त निगम, अनुसूचित बैंक, मध्य प्रदेश का महिला आर्थिक विकास निगम।

इकाई — 5
स्वरोजगार मूलक योजनाएँ — प्रधानमंत्री स्वरोजगार योजना, स्वर्ण जयंती शहरी स्वरोजगार योजना, राजी दुर्गावती स्वरोजगार योजना, दीनदयाल स्वरोजगार योजना।

मिशन अनुदान योजनाएँ — लागत पूर्ण अनुदान, ब्याज अनुदान, प्रवेश कर से छूट, परियोजना प्रतिवेदन, प्रतिपूर्ति अनुदान आदि।

महिला उद्यमियों हेतु विशेष प्रेरणाएँ, संभावनाएँ एवं समस्याएँ।

मध्यप्रदेश आदिवासी वित्त विकास निगम की योजनाएँ, म.प. अन्तर्वासारी निगम की योजनाएँ, म. प्र. पिछ़डा वर्ग एवं अन्तर्वासारी वित्त विकास निगम की योजनाएँ।
FINANCIAL ACCOUNTING

Unit-I
Definition, development and objectives of accounting, basic concepts, principles, postulates and conventions of accounting, rules and their application related to maintenance of journal and ledger, sub division of journal, preparation of trial balance, error and their rectification, final accounts, preparation of manufacturing, trading, profit and loss accounts and balance sheet with adjustments.

Unit-II
Accounting of non-trading institutions, depreciation: concept of depreciation, depreciation accounting, depreciation policy, provisions and reserves, consignment accounts.

Unit-III
Hire purchase and installment purchase system, meaning of hire purchase contract, accounting of installment purchase system Branch Accounting.

Unit-IV
Partnership Accounts: Essential characteristics of partnership, Partnership deed, final accounts, adjustments after closing the accounts, fixed and fluctuating capital, goodwill, joint life policy, change in profit sharing ratio, reconstitution of a partnership firm-admission of a partner

Unit-V
Amalgamation of partnership firms : dissolution of a partnership firm- modes of dissolution of a firm, accounting entries, insolvency of partners, sale of a firm to a company, Accounting Standards (only outlines), Indian and International.
BUSINESS MATHEMATICS

Unit-I
Ratio-Profit ratio, sacrifice ratio and gain ratio, percentage application of percentage in calculating cost and invoice price, managers commission and brokerage.

Unit-II
Average, profit and loss. Simultaneous Equations

Unit-III
Elementary Matrices & Determinants: definition of a matrices, types of matrices, algebra of matrices, elementary properties of determinants, calculation of values of determinants up to second order.

Unit-IV
Logarithms and linear programming (Basic Concept Only).

Unit-V
Simple & compound interest and annuities - different types of interest rates, concept of present value and amount of sum types of annuities, present value and amount of an annuity.
BUSINESS COMMUNICATION

Unit - I


Theories of Communication, Principles of effective Communication

Unit –II

Dimensions of communication and direction of Communication, media / Means of Communication, Verbal and Non -Verbal Communication, Effective Listening and Importance of Feed Back.

Unit – III


Unit -IV


Unit – V


Modern forms of Communication, Fax, E-Mail, SMS and Video Conferencing.
BUSINESS REGULATORY FRAMEWORK

Unit-1

Unit-2
Special contract: Indemnity, Guarantee, bailment, and pledge, agency.

Unit-3

Unit-4
Negotiable instrument act 1881: Definition of Negotiable instrument, features, Promissory notes, Bill of exchange and cheque. Types of crossing, Dishonor and discharge of negotiable instruments.

Unit-5
BUSINESS ECONOMICS

Unit-1
Definition of Economics, Concept of Micro and Macro Economic, Methods of study (deductive and inductive) Economics laws and their nature significance in Economics. Basic problem of an Economy.

Unit-2
Elasticity of demand concept and measurement of Elasticity of demand. Price, Income and cross Elasticity. Average Revenue, Marginal Revenue, and Elasticity of Demand, Determination of Elasticity of Demand, Importance of Elasticity of Demand.

Unit-3
Factors of Production; Land, Labour, Theories of Population, Division of labour, Efficiency of labour, Capital Organisation and scale of production-large and small.

Production Function: Law of variable proportions, Economic regions and optimum factors. Combination Expansion Path, Return to scales, Internal and external economies and diseconomies.

Unit-4
Markets and their classification. Cost of Production, Prime cost and supplementary cost, Concept of opportunity cost. Analysis of revenue. Price determination in short. and long, period under the conditions of perfect competition, monopoly and imperfect competition. Control of Monopoly.

Unit-5
Interests: Concept and Theories of interest, Profit: Nature, Concept and theories of profit, Rent: concept, Recardian and Modern Theories of rent, Quasi rent and Theories of Wages.

REFERENCE BOOKS:
1. Modern Economic Theory, K.K. Dewit, S. Chand
2. Advance Economic Theory, H.L. Ahuja
3. Managerial Economics, D.N. Dwivedi
BUSINESS ENVIRONMENT

Unit-I
Indian business Environment - Concept, Component, Economic Environment, Non Economic Environment (Social cultural, political and legal environment).

Unit-II
Economic Trends (Overview) - Income, Saving, and Investment, Structure of Indian Industry- Public and Private sector, Trade (Foreign)-Balance of Payment, Balance of Trade, Recent Policies-Money, Finance, Prices.

Unit-III
Problems of growth: Unemployment, Poverty, Regional Imbalances, Social Injustice, Inflation, Parallel Economy, Industrial Sickness, **Current five year plan:** Major policies and Resource allocation.

Unit-IV
Role of govt.: Monetary and Fiscal policies, Industrial licensing, Privatisation, Liberalisation, Globalisation, Export Import policy, Regulation of Foreign Investment, Collaborations in the light of recent changes.

Unit-V

**REFERANCE BOOKS:**

2. Business Environment, Francis Cherunilam
B.Com. - II Year
Advanced Concept of Maharishi Vedic Science
(Maharishi Vedic Science – II)

UNIT – I
Classical and Scientific introduction about forty areas of Vedic Science.

UNIT – II
Third Law of Thermodynamics.
Miessener’s effect.
Maharish’s Effect - Society, Environment, Behavior and effect on moral value.

UNIT – III
Pradhavansabhav, Atantabhav, Annyonabhav, Pragbhav.
Meaning of “Yogastha Kuru Karmani”
Meaning of “Gyanam Chetanayam Nihitam”

UNIT – IV
Theory of Karma-Prarabadha, Kriyamana, Sanchieta.
Theory of Invincibility.
Introduction to Maharishi absolute theory of Government.

UNIT – V
Theory of Ayurved.
Theory of Dincharya & Ritucharya.

Text and Reference Books :
Maharishi Sandesh Part – I, II
Chetna Vigyan- His Holiness Maharishi Mahesh Yogi Ji.
Dhyan Shailly by Brahmchari Dr. Girish Ji
हिन्दी भाषा -II

प्रयोग एक

(क) हिन्दी की व्याकरणिक कोटियाँ – रचनागत और प्रयोगगत उदाहरण संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण आदि तथा समास, संचित एवं संक्षिप्त रचना और प्रयोगगत विवेचन।

(ख) पाठ – मुक्त गगन है : माधवनाथ चतुरथी, शिकारी व्याख्या : स्वामी विवेकानन्द और वर्ण विन्यास : विश्वनाथ प्रसाद मिश्र।

प्रयोग दो

(क) विषय विषयों पर संख्या निबंध लेखन।

(ख) पाठ – क्या लिखें : पदुदार नुकसान बदली, भय से मुक्त : जे कमणु, शिशु के फूल : हजारी प्रसाद द्विवेदी, माधव : समाजात्मक उपाध्याय, पर्यावरण और राष्ट्रीय सेवा योजना, नर-नारी समानता।

प्रयोग तीन

(क) हिन्दी में प्रयुक्त पारिमाणिक एवं तकनीकी शब्दावली तथा मुहराबरे और लोकोक्तियाँ।

(ख) औचित्यिक क्रांति : त्रूण शराबवरण दुःख, छोटा गादू : जयेशकर प्रसाद।

प्रयोग चार

विज्ञान और साहित्य : जैनेन्द्र कुमार, विज्ञान परिपक्व, शास्त्रीय और संक्षिप्त सिद्धांत, प्रमुख वैज्ञानिक आविष्कार, हमारा ब्रह्माण्ड और जीवन हमारा सौर मण्डल, जीवन : उदभव और विकास, भारत की सूर्यस्थितियों और जीव।

प्रयोग पाँच

भोजन और स्वास्थ्य।

DIRECTORATE OF DISTANCE EDUCATION
ENGLISH LANGUAGE-II

UNIT – I
Reading Comprehensions of an unseen Passage.

UNIT – II
Vocabulary.

UNIT – III
Report – Writing.

UNIT – IV
Expansion of ideas.

UNIT – V
Grammar.

Questions shall be asked from the prescribed text which will comprise specimens of popular creative/writing and following items.

- (a) Matter & Technology
  (i) State of Matter and its structure.
  (ii) Technology (Electronics, Communication, Space Science)

- (B) Our Scientists & Institutions :
  (ii) Indian Scientific Institutions ( Ancient & Modern)
  (iii) Gender Issues

The Text Book Published by the M.P. Hindi Granth Academy.
ENVIRONMENTAL STUDIES

UNIT – I

The Multidisciplinary nature of environmental studies Definition, scope and importance. Need for public awareness. Natural Resources: Renewable and non-renewable resources.

Natural resources and associated problems:

(a) Forest resource : Use and over-exploitation, deforestation, case studies, Timber extraction. Mining, drams and their effects on forests and tribal people.
(b) Water resources : Use and over-Utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
(c) Mineral resources : Use and exploitation , environmental effects of extracting and using mineral resources, cases studies.
(d) Food resources World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problem, water logging, salinity, case studies.
(e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources Case studies.
(f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
  • Role of an individual in conservation of natural resources.
  • Equitable use of resources for sustainable lifestyles.

UNIT – II


Introduction, types, characteristic features, structure and function of ecosystem : (a) Forest ecosystem (b) Grassland Ecosystem. (c) Desert ecosystem . (d) Aquatic ecosystems (Ponds, streams, lakes, rivers, oceans, estuaries.

UNIT – III

UNIT – IV

**Environmental Pollution:** Definition: Causes, effects and control measures of: Air Pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal polluting, Nuclear hazards.


UNIT – V


**Text Book:** Environmental Awareness. Edi- Dr. Danjay Verma in Hindi & English Pub, by MP Hindi Granth Academy.
UNIT- I
Issue forfeiture and reissue of shares, redemptions of preference shares, issue and redemption of debentures.

UNIT- II
Final Accounts (Excluding computation of managerial remuneration) and disposal of profit, valuation of goodwill and shares.

UNIT- III
Accounting for amalgamation of companies as per Indian accounting standard 14, Accounting for internal reconstruction-excluding inter, company holdings and reconstruction schemes.

UNIT- IV
Consolidated balance sheet of holding companies with one subsidiary only.

UNIT- V
Statements of changes in financial position on cash basis and working capital basis, familiarity with Indian accounting standard.
ACCOUNTING GROUP

PAPER - II

COST ACCOUNTING

UNIT-I
Introduction, nature and scope of cost accounting, cost concept and classification, methods and techniques, Installation of costing system, concept of cost audit.

UNIT-II
Accounting for material, material control, concept and techniques, pricing of material issues, treatment of material losses, accounting for labour, labour cost control, procedure, labour turnover, idle itme and overtime, wage payment, time and price rates, incentives schemes.

UNIT-III
Accounting for overheads, classification, departmentalisation, absorption of overheads, departmentalisation of overhead rates under and over absorption and its treatment.

UNIT-IV
Cost ascertainment, unit costing, job, batch and contract costing and operating costing.

UNIT-V
Process costing-excluding inter process profits and joint and by products. Cost records, integral and non integral system, reconciliation of cost and financial accounts.
MANAGEMENT GROUP

PAPER – I

PRINCIPLES OF BUSINESS MANAGEMENT & ENTREPRENEURSHIP

UNIT – I

Introduction: Concept, nature, process and significance of management; An overview of functional areas of management; Development of management thought; Classical and neo-classical systems.

UNIT – II

Planning: Concept, process and types. Decision making – concept and process; Management by objectives; Corporate Planning.

Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and Decentralization.

UNIT – III

Motivating and Leading People at Work: Motivation – concept; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives.

Leadership: Concept and leadership styles; Leadership theories; Likert’s System Management.

UNIT – IV

Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur.

Entrepreneurial Development Programmes (EDP): EDP their role, relevance, and achievements; Role of Government in organizing EDP’s, Critical evaluation.

UNIT – V

Role of Entrepreneur: Role of entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economics growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution.
UNIT – I

**Introduction**: Statistics as a subject; Descriptive Statistics – compared to Inferential Statistics Types of Data.

**Analysis of Univariate Data**: Construction of a frequency distribution, Concept of central tendency and dispersion and their measures; Partition values; moments; skewness and measures; Kurtosis and measures.

UNIT – II

**Analysis of Bivariate Data**: Linear regression and correlation.

**Index Number**: Meaning, types and uses; Methods of constructing price and quantity indices (Simple and aggregate); Tests of adequacy; Chain-base index numbers; Base shifting, splicing, and deflating; Problems in constructing index numbers; Consumer price index.

UNIT – III

**Analysis of Time Series**: Causes of variations in time series data; Components of a time series; Decomposition - Additive and multiplicative models; Determination of trend- Moving averages method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices, by simple averages, ratio-to-trend, ratio-to-moving average, and link relative methods.

UNIT – IV

**Forecasting Methods**: Forecasting – concept, types and importance; General approach to forecasting; Methods of forecasting; Forecasting demand; Industry Vs Company sales forecasts; Factors affecting company sales.

UNIT – V

**Theory of Probability**: Probability as a concept; the three approaches to defining probability; Addition ad multiplication laws of probability; Conditional probability; Bayes’ Theorem; Expectation and variance of a random variable.

**Probability Distributions**: Probability distribution as a concept Binomial, Poisson, and Normal distributions – their properties and parameters.
UNIT-I
Money: Functions: Alternative measures to money supply in India their different component; meaning and changing relative importance of each; High powered money meaning and uses; Sources of changes in high powered money. Finance: Role of finance in an economy; Kinds of finance; Financial System; Components; Financial intermediaries; Market and instruments and their function.

UNIT-II
Indian Banking System; Definition of Bank; Commercial banks; Importance and function; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main Liabilities and assets; Regional Rural banks; Co-operative banking in India.

UNIT-III
Process of credit creation by banks, credit creation process, determination of money supply and total bank credit, development banks and other non banking financial institutions, their main features, unregulated credit markets in India main features.

UNIT-IV
The Reserve Bank of India, functions, instruments of monetary and credit control main features of monetary policy since independence. Interest rates, various rates in India (viz. Bond rate, Bill rate, deposit rate etc.) Administered rates and market determined rates, sources of difference in rates of interest, behaviour of average level of interest rates since 1951-Impact of inflection and inflection and inflationary expectation.

UNIT-V
Problems and policies of allocation of institutional credit, Problems between the government and commercial sector Intersectoral and international problems Problem between large and small borrowers, operation of conflicting pressure before and after bank nationalisation in 1969.
UNIT-I
Corporate personality, Kinds of companies, Promotion and incorporation of companies.

UNIT-II
Memorandum of association, articles of association, prospecturs.

UNIT-III
Shares, share capital members, share capital transfer and transmission, capital management borrowing powers, Mortagage and charges, debentures.

UNIT-IV
Directors, managing directors, whole time directors, company meeting kinds, quorum, voting resolutions, minutes.

UNIT-V
Majority powers and minority rites, prevention and prevention of oppression, and management, winding of kinds and conducts.
B.Com. - III Year
संप्रेषण कौशल, हिंदी भाषा और सामान्य ज्ञान

इकाई – एक

(क) भारत माता: सुमित्रानंदन पंत, परशुराम की प्रतीज्ञा : समाधारी रिंग दिनकर, बहुत बड़ा सवाल: मोहन साकेश, संस्कृति और राष्ट्रीय एकीकरण: योगेश जेटल।

(ख) कथन की शैलियाँ : सच्चाई उदाहरण और प्रयोग।

इकाई – दो

(क) विकासशील देशों की समस्याएं, विकासात्मक पुनर्विचार, और पौधोंगिकी एवं नगरीकरण।

(ख) विभिन्न सरचनाएं।

इकाई – तीन

(क) आधुनिक तकनीकी समस्याएं, पर्यावरण प्रदूषण तथा धार्मिक विकास।

(ख) कार्यसूची पत्र और आलेख।

इकाई – चार

(क) जनसंख्या: भारत के संदर्भ में और वगीनता तथा बेरोजगारी।

(ख) अनुवाद।

इकाई – पाँच

(क) ऊर्जा और शक्तिमानता का अर्थशास्त्र।

(ख) पत्रकारिता: समाचारों आदि का प्रसिद्धिकरण और विभिन्न प्रकार के निमंत्रण–पत्र।

निर्देशित पादयुक्त हिंदी भाषा और समसामायिक म.प्र. हिंदी ग्रन्थ अध्यादेश।
English Language and General Awareness

UNIT – I
Writing skills for compositing-essay writing

UNIT – II
Precise Writing.

UNIT – III
Reading Comprehension of an unseen passages

UNIT – IV
Vocabulary based on text

UNIT – V
Grammar : Advanced Exercises .

Questions shall be asked from the prescribed text which will comprise specimens of popular creative/ writing and following items.

Minimum needs : Housing and Transport, Geo-economic profile of M.P. Women and empowerment, Management of change. Physical quality of life, war and human survival, the question human social values.
UNIT – I

INTRODUCTION TO COMPUTER ORGANIZATION: History of development of computers, computer system concepts. Characteristics, Capability and Limitations. Generation of computers, types of PC’s Desktop, Laptop, Notebook, Palmtop, workstation & their Characteristics. Basic components of a computer system, Control Unit, ALU, Input/Output function and Characteristics, memory RAM, ROM, EPROM, PROM.

UNIT – II

INPUT, OUTPUT AND STORAGE, DEVICES:
- Input Devices: Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMII. Bar-code Reader, Voice Recognition, Light pen, Touch Screen.

UNIT – III

INTRODUCTION TO OPERATING SYSTEM AND WORD:
- Introduction to operating systems. Its functioning and types. Basic commands of DOS & Windows Operating System.
- Disk Operating System (DOS):
  - Introduction History and versions of DOS.
  - DOS Basics: Physical structure of disk, drive name, FAT, file & directory structure and naming rules. Booting process DOS system files.
  - OS Commands: Internal DIR, MD, CD, RD. Copy DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPES. External CHKDSK, SCOPY, PRINT, DISKCOPY, DISKCOMP, DOSKEY, TREE, MO LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, EDIT, MODE, ATTRIB, HELP, SYS etc. Executable Vs Non executable files in DOS.

UNIT – IV

INTRODUCTION TO EXCEL AND POWER POINT:
- PowerPoint: Features and various versions. Creating presentation using slide master and template in various colour scheme. Working with different views and menus of PowerPoint. Working with slider make new slide move, copy, delete, duplicate, lay cutting of slide, zoom in or out of a slide. Editing and formatting text: Alignment, editing, inserting, deleting, selecting, formatting of text, find and replace text. Bullets, footer, paragraph formatting, spell checking. Printing presentation Print slides, notes handout Clip Arts pictures and charts. Slides sorter, slide transition effects and other animation effects. Presenting the show making stand alone presentation Pack and go wizards.
UNIT – V

INTRODUCTION TO INTERNET: Evolution protocol, concept, Internet, Intratect, Dia-Up connectivity, leased, VSAT, Broad band, URLs. Domain names, Portals, e-mail, Pop & web based Email. Bastes of sending and receiving Emails, Email & Internet Ethics, Computer virus, Antivirus software wage, Web Browsers.

BOOKS RECOMMENDED:

3. Introduction to computers: A. Leon & M. Lean.

Practical’s Based Upon:


MS- Power Point: Creating new slide, formatting slid, slide layout, slide show & sorter, Inserting new slide, slide no., date, time, chart, formatting slide, tool operation.

List of suggested practical work:

1. Understanding of a dial up connection through modern.
2. Configuring a computer for an e-mail and using Outlook or Netscape Messenger.
3. Registration an e-mail address.
4. Understanding of address book maintenance for e-mail.
5. Understanding of e-mail drafting.
6. Understanding of different Mail program tools.
7. Send and receive functions of e-mail.
ACCOUNTING GROUP

PAPER - I

INCOME TAX

UNIT-I
Basic concepts of Income, Agriculture Income, Assessee, Previous year, Assessment year, Residence and tax liability. Exempted incomes, Income from salaries.

UNIT-II
Income from house property, Profits and gains of business or profession.

UNIT-III
Capital gains, Income from other sources, Set off and carry forward of losses, Clubbing of income.

UNIT-IV
Deductions from gross total income available to all types of assessee, Rebates and relief from tax liability, Assessment of Individuals.

UNIT-V
Computation of tax liability of individuals, procedure for Assessment, Income tax Authorities.

References: Taxman- Income Tax-TMH
ACCOUNTING GROUP

PAPER - II

INDIRECT TAXES

UNIT-I
Central excise duty: Concept basic conditions important officials’ goods excisable goods manufacturer, classification of goods. Principles of Classification, Valuation under Central Excise, ad valorem duty. Valuations rose, concept of CENVAT, exemption is all industries, administrative setup of Central Excise.

UNIT-II

UNIT-III
Central Sales Tax: Introduction, Important Terms, Definitions under the Central Sales Tax Acts and 1956 Dealers, the Clearer Goods Place of Business, Sales, Sale price, Turnover, Provisions Relating to Interstate Sales, Sailed against from C and D Degeneration of gross Turnover and Taxable Sale

UNIT-IV
MP commercial Tax: Introduction, Tax-free goods, registration, licensing of dealers, computation of taxable turnover and commercial tax.

UNIT-V
MP Commercial Tax: Assessment Procedure, Payment and the Recovery of Tax, Commercial Tax Authorities, Power and Duties, Appeals and revision, Concept of Value Added Tax.
MANAGEMENT GROUP

PAPER - I

MANAGEMENT ACCOUNTING

UNIT-I

Management Accounting: meaning, nature, the scope, and functions of management accounting, role of management accounting in decision-making, management accounting versus financial accounting and cost accounting: tools and techniques of management accounting.

UNIT-II

Financial Statements: Meaning, Limitations of financial statements, or citizen matters of financial statements analysts, racial analysis, classification of ratios-profitability ratio, turnover ratio, financial ratio, advantages of racial analysis, limitations of accounting ratio.

UNIT-III

Fund flow statement, cash flow statement as per Indian accounting standard.

UNIT-IV

Absorption and marginal costing: Marginal and differential costing as a tool for a decision-making-make or by: change of product mix, pricing, break even analysis, exploring new markets, shut down decisions.

UNIT-V

Budgetary Control: meaning of present and budgetary control, or cities, merits and limitations, price of buzzers, face and flexible budgeting, control ratios, zero-based busting, performs busting.

Standard costing and Iran’s analysis: meaning of the standard costs and a standard costing, advantages and application, Variance analysis, meaning of the standard costs and a standard costing, advantages and application where yarns analysis-material and labour Variance.
MANAGEMENT GROUP

PAPER - II

AUDITING

UNIT-I
Introduction: meaning and all cities of auditing, types of audit, internal audits, audit process, audit programme, audit and books, working papers and evidence, consideration for commencing an audit, routine checking and test checking.

UNIT-II
Internal check system: Internal audit procedures

UNIT-III
Vouching: Verification of assets and liabilities.

UNIT-IV
Audit of limited companies: Company auditor- appointments, powers, duties, liabilities. Divisible profits and dividend. Auditors report- a standard report and qualified report

UNIT-V
Special audit of: Banking companies. Educational and nonprofit institutions. Insurance companies. Investigations : where fraud is suspected, when running a business is proposed. The recent trends in auditing: Major Significance of Costs Audit, That’s Audit Management Audit.
UNIT-I
**Introduction:** Nature Than the Scope of Marketing, Importance of marketing As a Business Function, and in the Economy, Marketing Concept- Traditional and Modern, Setting Vs Marketing, marketing Mix, Marketing Environment.

UNIT-II
**The Consumer behaviour and market segmentation:** Nature, the scope and significance of consumer behaviour, market segmentation - concept and importance, basis for market segmentation.

UNIT-III
**Products:** Concept of Product, Consumer and Industrial Goods, Product Planning and Development, Packaging -- Role and Functions, Brand-name and Trademark, after Sales Service, Product Life Cycle Concept.

UNIT-IV
**Price ; Importance of price in the marketing mix, sites affecting price of product / service discounts and rebates, distribution channels - concept and role, types distribution, channel: retailers and wholesalers, physical distribution of goods, transportation, warehousing.**

UNIT-V
**Promotion :** Methods of Promotion, Options Promotion Mix, Advertising Media – Their relative merits and Limitations, Characteristics of an effective Advertisement, Personal selling, selling as a career colleges after successful, salesperson, functions of sales man.
UNIT-I
**International Marketing:** Nature, desitination and the Scope of international marketing, domestic marketing vs international marketing environment that’s external and internal. Identifying and selecting foreign-market, foreign- market in entry mode decisions.

UNIT-II
**Product Planning for International Market:** For Designing, the Standardisation Vs Adoption, Barnding and Packaging, Labeling and Quality Issues, after Sales Service.

UNIT-III
**International Pricing:** Factors Affecting International Price, Pricing Process-Process and Methods International Price Quotation and Payment Terms, Promotion of Product/ Service, Abroad : Methods of International Promotion, Direct Mail and Sales Literature.

UNIT-IV
**Advertising:** Personal selling, trade fears and exhibitions, International distribution : distribution channels and logistics decisions, selection and appointment of foreign sales agents.

UNIT-V
**Export Policy and Practices in India: EXIM Policy** That’s an Overviews, Trends in India is Foreign Trade, the steps in starting an Export Business, Product Selection, Market Selection, Export Pricing, Export Finance : Documentation, Export Procedures, Export Assistance, Incentives.