



MAHARAJA AGRASEN INTERNATIONAL COLLEGE

NAAC Accredited B+

(Run By Shree Maharaja Agrasen Charitable Trust)

Affiliated to Pt. Ravishankar Shukla University, Raipur

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MAHARAJA AGRASEN INTERNATIONAL COLLEGE, RAIPUR (C.G.)

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)



Academic Year

2021-22

Syllabus for B. Com II

Department of Commerce

MAHARAJA AGRASEN INTERNATIONAL COLLEGE

(B+ Grade by NAAC Affiliated to Pt. Ravishankar Shukla University, Raipur)

Department of Commerce
Academic Year 2021-22

**SYLLABUS
B.COM. PART-II**

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Corporate Accounting	75	150	50
II. Company Law	75		
Group-II			
I. Cost Accounting	75	150	50
II. Principles of Bus. Management	75		
Group-III			
I. Business Statistics	75	150	50
II. Fundamental of Entrepreneurship	75		

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Department of Commerce

Academic Year

2021-22

B. Com Second Year

Name of the Program: B. Com	Program Code: 202
Name of the Course: Hindi Language	Max Marks: 75
Course Code: B. Com 102	Total Duration- 60 Hrs. (Internal: 75)

Course Objective:

पाठ्यक्रम द्वारा प्रमुख रूप से विद्यार्थियों में राजभाषा एवम् राष्ट्रभाषा हिंदी के प्रति चेतना जागृत करवाना। महापुरुषों के निबंध द्वारा विद्यार्थियों में नैतिकता का विकास प्रमुख उद्देश्य है। छत्तीसगढ़ के प्रसिद्ध व्यक्तित्व से परिचित करवाना एवम् अनुवाद की समझ विकसित करना। व्याकरणगत अ गुरुत्वों के प्रति सतर्क करना।

Unit	Topic	Duration (In Hours)	Marks
1	(क) चोरी और प्रायश्चित्त- महात्मा गांधी	12	15
	(ख) कार्यालयीन भाषा		
	(ग) मीडिया की भाषा		
2	(क) युवकों का समाज में स्थान आचार्य - नरेन्द्र देव	12	15
	(ख) वित्त और वाणिज्य की भाषा		
	(ग) मशीनी भाषा		
3	(क) मातृभूमि - वासुदेव भारण अग्रवाल	12	15
	(ख) संज्ञा		
	(ग) सर्वनाम		
	(घ) विशेषण		
4	(क) डॉ खूबचंद बघेल - हरि ठाकुर	12	15
	(ख) समास		
	(ग) संधि		
5	(क) सम्भाषण - कुशलता पं माधवराव सप्रे	12	15
	(ख) अनुवाद- अंग्रेजी से हिन्दी में अनुवाद		
	(ग) संक्षिप्तियाँ		

Learning Objective:

1. पाठ्यक्रम द्वारा विद्यार्थियों में देशप्रेम, मानवता एवम् चरित्र निर्माण के गुण विकसित होते हैं।
2. जीविकापार्जन हेतु कौशल विकास होता है।
3. मनन चिंतन के गुण पुष्ट होते हैं।
4. भारतीय संस्कृति एवं सभ्यता में प्रगाढ़ता आती है।
5. प्रतियोगी परीक्षाओं में पाठ्यक्रम सहायक है।

References:

1. हिंदी के श्रेष्ठ निबंध एवं प्रयोगगत व्याकरण - छत्तीसगढ़ राज्य हिंदी ग्रंथ अकादमी
2. हिंदी व्याकरण - कामताप्रसाद गुरु

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Department of Commerce

Academic Year 2022-23

B.Com. Second Year

Name of the Program: B.Com.	Program Code: 112
Name of the Course: Foundation Course Paper II English Language	Max. Marks: 75 Min. Marks: 26
Course Code: 202	Total Duration: 65 hrs.

Course Objective:

1. The primary objective of English learning is to equip the student with requisites of grammar.
2. The syllabus provides an in-depth knowledge about Indian culture, Indian Art and Tradition, Scientific knowledge and Literature content.
3. The focus of the subject is to generate adequate English Writing Skills and Presentation techniques.
4. There is extensive learning of the Prose Content and minimal learning of Poetry.
5. The step-by-step learning pattern of grammar is a positive trait of all the objectives.

Unit	Topic	Duration (In Hours)	Marks
1	Short answer questions to be assessed by (Five short answer questions of three marks each)	13	15
2	(a) Reading comprehension of an unseen passage (b) Vocabulary	13	15
3	Report writing	13	15
4	Expansion of an idea	13	15
5	Grammar and Vocabulary based on the prescribed text book. Question on all the units shall be asked from the prescribed text which will comprise specimens of popular creative/writing and the following: (a) Matter & Technology: State of matter and its structure Technology (Electronics Communication, Space Science) (b) Our Scientists & Institutions: Life & work of our eminent scientist Arya Bhatt. Kaurd	13	15

	Charak Shus Nagarjuna, J.C. Bose and C.V. Raman, S. Rmanujam, Homi J. Birbal Sahani. Indian Scientific Institutions (Ancient & Modern)		
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Course Outcomes:

1. The student becomes well versed in grammar and its applicability.
2. The student is more connected to his/ her roots with the content of the syllabus.
3. The practice sessions of the Writing skills develop expertise of the students.
4. The prose content is easy to learn and its expression is simple.
5. Revision of grammar and question papers make the student handle his exams with expertise.

Reference:

For B.A. /B.Sc./B.Com. /B.H.Sc. II year Foundation course, English Language: **Foundation English for U.G. Second Year - Published by M.P. Hindi Granth Academy, Bhopal**

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Department of Commerce

Academic Year

2021-22

B.Com. Second Year

Name of the Program: B.Com.		Program Code: B.Com. II
Name of the Course: Company Law		Max Marks: 75
Course Code: 220	Total Duration- 90 Hr	(Internal: + External:)

Course Objective:

1. To help the full and fair disclosure of all reasonable information relating to the affairs of the company.
2. To help the students to understand from The Companies Act, 2013, the concepts and features of companies.
3. The course of Company Law has been specifically designed to provide not only an overview but also an in-depth knowledge about incorporation.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Corporate Personalities	18	15
	Kinds of companies		
	Nature & Scope		
	Promotion & Incorporation of Companies		
2	Memorandum of Association	18	15
	Articles of Association		
	Share Capital (Transfer & Transmission)		
3	Capital Management	18	15
	Borrowing power		
	Mortgage & charges		
	Debentures		
	Directors		
4	Company meeting, I (minutes, proxies etc)	18	15
	Company meeting II (kinds)		
5	Majority Power & minority rights	18	15
	Prevention of oppression of mismanagement		
	Winding up of company		

Course Outcome:

1. The study of company law gives information about all the methods and process of starting a company.
2. The study of company law gives information & knowledge about different types of

companies and the way they work.

3. The study of Company Law gives knowledge of various career-oriented courses like Company Secretary, Chartered Accountant etc.
4. The study of company law gives information about all the rules and regulations, amendments related to the law of the government.
5. The study of company law gives information about important documents like Memorandum of association, Article of association, Prospectus etc.

References:

1. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
3. Dr. Agrawal, Shahitya Bhawan Agra.
4. Kapoor N.D.: Company Law Act, 2013 Chand & Sons, New Delhi.

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B.Com. Second Year

Name of the Program: B.Com.		Program Code: B.Com. II
Name of the Course: Cost Accounting		Max Marks: 75
Course Code: 210	Total Duration- 120 Hr	(Internal: + External:)

Course Objective:

1. To explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies and to analyze and evaluate information for cost accounting, planning, control and decision making.
2. To apply cost accounting methods & principles, to identify profitable products and to Recognize cost accounting as a managerial tool for decision making

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Cost Accounting: An Introduction	24	15
	Cost: Elements, concepts and classification (AS Per CAS-I)		
	Material Cost Accounting (Including Material Purchase and Issue Pricing)		
2	Materials/ Inventory Cost Control: Concept and Techniques (Including Treatment of Material Losses)	24	15
	Labour Cost Accounting Labour Turnover, Idle Time and Overtime (in the context CAS-7)		
	Methods of Wage Payment: Time Rates, Piece Rates and Incentive Schemes		
	Accounting For Overheads: Classification and Treatment		
	Overheads Allocation, Apportionment (Departmentalization) and Absorption (in the Context of CAS-3)		
	Machine Hour Rate		
3	Unit or Output Costing –I (Cost Sheet, Cost Statement and Production Account)	24	15
	Unit or Output Costing –II (Calculation of Estimates, Tender and Quotation Price)		
	Contract Costing (Including AS-7)		
	Job and Batch Costing		
4	Process Costing (Including Joint Products and By- Products)	24	15
	Process Costing		
	Process Costing: Inter Process Profits		

5	Reconciliation of Cost and Financial Accounts	24	15
	Service Costing (Operating Costing)		
	Cost Audit		
	Cost Record		
	Cost Control Accounts: Non- Integrated and Integrated		
	Cost- Volume- Profit Analysis: Break –Even Point		

Course Outcome:

1. Helps in applying cost accounting methods for evaluation purpose.
2. This will help the students in preparing external reports based on cost and to Identify cost classification based on how cost responds to changes in production levels and how these changes affect managerial decision making.

References:

1. M.D. Agrawal: Sahitya Bhawan Agra.
2. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
3. Arora M.N.: Cost Accounting - Principles and Practice; Vikas, New Delhi.
4. Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.

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B.Com. Second Year

Name of the Program: B.Com.		Program Code: B.Com.112
Name of the Course: Principles of Business Management		Max Marks: 75
Course Code : 220	Total Duration- 95 Hrs	(Internal: + External:)

Course Objective:

1. To help the students gain understanding of the functions and responsibilities of Manager.
2. To provide them tools and techniques to be used in the performance of managerial job.
3. To enable them to analyze and understand the environment of the organisation.

Unit	Topic	Duration (In Hours)	Marks
1	Management Introduction, Nature and management process	19	15
	Evolutions of management thoughts		
	Planning, Types of plans, Planning process		
	Forecasting, Decision making		
	Planning and Strategy		
2	Organisation theory and departmentation	19	15
	Design of Organisation Structure, line and staff relationship		
	Groups in organisation		
	Authority, responsibility and Delegation		
	Centralisation and decentralisation		
3	Fundamentals of motivation, kinds of motivation	20	15
	Theories of motivation		
	Leadership, qualities of a leader		
	Types of leadership		
	Leadership theories		
4	Management control, concept of controlling	18	15
	Nature and areas of scope		
	Element of control, necessity of control system		
	Controlling Techniques		
5	Organisation change, necessity of organisation change.	19	15
	Nature and objectives of organisation change		
	Approaches to management organisation change		
	Organisation Resistance to change.		

Course Outcome: Students will able to

1. Understand the concept related to business.
2. Demonstrate the roles, skills, function of management.
3. Understand the complexities associated with management of human resource in the organizations and integrate the learning in handling these complexities.

References:

1. Dr. R.C. Agrawal, Agra
2. Dr. S.C. Saxena, Agra
3. Wehrich and Koontz, et al: Essentials of Management: Tata McGraw Hill, New Delhi.

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B.Com. Second Year

Name of the Program: B.Com.		Program Code: B.Com. II
Name of the Course: Business Statistics		Max Marks: 75
Course Code: 230	Total Duration- 100 Hr	(Internal: + External:)

Course Objective:

1. To prepare graduates who are not only statistically sound but also capable of using their appropriate statistical skills in interdisciplinary areas such as finance, health, agriculture, government, business, industry, telecommunication, and bio-statistics. As a result, they can pursue their future career either in the core field or in the applied field of Statistics.
2. To teach students to construct practical statistical models for several processes in the real-world.
3. Prepare the students to enrich with ability to examine basic statistical issues in a more logical and methodical manner.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Introduction of Statistics	20	15
	Statistical Investigation		
2	Collection of Data	20	15
	Classification of Data		
	Graphical presentation of Data		
	Measurement of Central Tendency		
	Dispersion and its measures		
	Skewness and its Coefficients		
3	Correlation: Probable error and Standard error	20	15
	Linear Regression		
4	Index Numbers	20	15
	Time Series		
5	Probability Distribution	20	15
	Business Forecasting		

Course Outcome:

2. Gain knowledge about the meaning, scope, function and limitations of statistics.

3. Solve problems on partition values and dispersion. The purpose of measures of dispersion is to find out how spread out the data values is on the number line. Another term for these statistics is measures of spread.
4. Calculate central tendency (mean, mode, median geometric mean and harmonic mean) that give us one value for the distribution and this value represents the entire distribution.

References:

1. Dr. S.M. Shukla, Shahitya Bhawan, Agra.
2. Dr. Rajeev Bansal, Dr. Rajesh Shukla and J.B. Agrawal

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B.Com. Second Year

Name of the Program: B.Com.		Program Code: B.Com.1
Name of the Course: Fundamentals of Entrepreneurship		Max Marks: 75
Course Code: 230	Total Duration- 60 Hrs.	(Internal: + External:)

Course Objective:

1. To prepare learner to find & grab the opportunities.
2. To cultivate unique skills & to make them think 'out of the box'.
3. To cultivate risk-taking capacity & preparedness for real life.

Syllabus

Unit	Topic	Duration (In Hours)	Marks
1	Introduction the Entrepreneur, Definition, Characteristics, Emergence of Entrepreneurial Class.	12	15
	Theories of Entrepreneurship,		
	Role of Social Economic Environment		
2	Promotion of a Venture	12	15
	Opportunities Analysis		
	External Environmental Analysis Economic		
	Social and Technological, Competitive		
	Legal Requirements for Establishment of a New Unit		
	Raising of Funds		
	Venture Capital Sources and Documentation Required.		
3	Entrepreneurial Behaviour	12	15
	Innovation and Entrepreneur		
	Entrepreneurial Behaviour		
	Psycho- Theories Social Responsibility.		
4	Entrepreneurial Development Programs (EDP): EDP	12	15
	Their role, Relevance, and Achievements		
	Role of Government in Organizing EDPs		
	Critical Evaluation.		
5	Role of Entrepreneur in Economic Growth as an Innovator	12	15
	Generation of Employment Opportunities Complementing		
	Supplementary Economic Growth bringing about Social Stability		
	Balance regional Development of Industries		
	Role of Export Promotion and Import Substitution.		

Course Outcome:

1. Nurtures personal growth & development.
2. Develops potential entrepreneurs which will benefit the society.
3. Makes the learner realizes that risk is something to live with.

References:

1. Srivastava S.B.: A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
2. Tandon B.C.: Environment and Entrepreneur; Chugh Publications, Allahabad.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.

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