

MAHARISHI MAHESH YOGI VEDIC VISHWA VIDYALAYA

DIRECTORATE OF DISTANCE EDUCATION

B. Com.

FIRST YEAR

S. NO.	PAPER CODE	PAPER NO.	PAPER NAME
1.	1DBCOM1	I	FUNDAMENTALS OF MAHARISHI VEDIC SCIENCE (MAHARISHI VEDIC SCIENCE –I)
FOUNDATION COURSE			
2.	1DBCOM2	II	HINDI LANGUAGE
3.	1DBCOM3	III	ENGLISH LANGUAGE
4.	1DBCOM4	IV	DEVELOPMENT OF ENTREPRENEURSHIP
ACCOUNTING GROUP			
5.	1DBCOM5	V	FINANCIAL ACCOUNTING
6.	1DBCOM6	VI	BUSINESS MATHEMATICS
BUSINESS MANAGEMENT			
7.	1DBCOM7	VII	BUSINESS COMMUNICATION
8.	1DBCOM8	VIII	BUSINESS REGULATORY FRAMEWORK
APPLIED ECONOMICS			
9.	1DBCOM9	IX	BUSINESS ECONOMICS
10.	1DBCOM10	X	BUSINESS ENVIRONMENT

SECOND YEAR

S. NO.	PAPER CODE	PAPER No.	PAPER NAME
1.	2DBCOM1	I	ADVANCED CONCEPT OF MAHARISHI VEDIC SCIENCE (MAHARISHI VEDIC SCIENCE –II)
FOUNDATION COURSE			
2.	2DBCOM2	II	HINDI LANGUAGE-II
3.	2DBCOM3	III	ENGLISH LANGUAGE-II
4.	2DBCOM4	IV	ENVIRONMENTAL STUDIES
ACCOUNTING GROUP			
5.	2DBCOM5	V	CORPORATE ACCOUNTING
6.	2DBCOM6	VI	COST ACCOUNTING
BUSINESS MANAGEMENT			
7.	2DBCOM7	VII	PRINCIPLES OF BUSINESS MANAGEMENT & ENTREPRENEURSHIP
8.	2DBCOM8	VIII	BUSINESS STATISTICS
APPLIED ECONOMICS			
9.	2DBCOM9	IX	MONEY AND FINANCIAL SYSTEM
10.	2DBCOM10	X	COMPANY LAW

THIRD YEAR

S. NO.	PAPER CODE	PAPER NO.	PAPER NAME
FOUNDATION COURSE			
1.	3DBCOM1	I	SAMPRESHAN KAUSHAL ,HINDI LANGUAGE AND GENERAL KNOWLEDGE
2.	3DBCOM2	II	ENGLISH LANGUAGE AND GENERAL AWARENESS
3.	3DBCOM3	III	COMPUTER
ACCOUNTING GROUP			
4.	3DBCOM4	IV	INCOME TAX
5.	3DBCOM5	V	INDIRECT TAXES
BUSINESS MANAGEMENT			
6.	3DBCOM6	VI	MANAGEMENT ACCOUNTING
7.	3DBCOM7	VII	AUDITING
MARKETING AND INTERNATIONAL MARKETING			
8.	3DBCOM8	VIII	PRINCIPLES OF MARKETING
9.	3DBCOM9	IX	INTERNATIONAL MARKETING

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.
- Dhyani Shailly by Brahmchari Dr. Girish Ji

हिन्दी भाषा

इकाई 1

मानक हिन्दी भाषा – मानक का अर्थ, मानक भाषा के विभिन्न नाम, मानक हिन्दी के लक्षण, आवश्यकता आधुनिकीकरण की प्रक्रिया और मानक भाषा पर पड़ने वाले विभिन्न प्रभाव, मानक हिन्दी का स्वरूप, मानकीकृत भाषा के प्रमुख लक्षणों का सार। मानक हिन्दी के प्रकार – हिन्दी के रूप, व्याकरणिक, ढांचा, मानक हिन्दी की शैलियां (1) संस्कृत निष्ठ हिन्दी(2) उर्दू(3) हिन्दुस्तानी।

इकाई 2

अशुद्धियां और उनका संशोधन – अशुद्धियां के प्रकार (1) उच्चारण तथा वर्तनीगत अशुद्धियां (2) शब्दगत अशुद्धियां (3) शब्दार्थगत अशुद्धियां (4) वाक्यगत अशुद्धियां।

(1) विभक्ति संबंधी अशुद्धियां – (क) कर्तारक (ख) कर्मकारक (2) लिंग संबंधी अशुद्धियां (3) वचन संबंधी अशुद्धियां (4) विशेषण संबंधी अशुद्धियां (5) विपरीत शब्दों के प्रयोग संबंधी अशुद्धियां।

हिन्दी का शब्द भंडार – (क) शब्दों को प्रकार, तत्सम, तद्भव, अर्ध तत्सम, देशी, विदेशी, धार्मिक और सांस्कृतिक, शासन संबंधी, शिक्षा संबंधी, कामधंधे संबंधी, खानपान संबंधी, पहनावा संबंधी, फल-फूल संबंधी।

इकाई 3

हिन्दी की वाक्य रचना और विराम चिन्ह – (1) वाक्य और प्रकार, वाक्य के लक्षण, वाक्य की उपादेयता, समर्थ और असमर्थ वाक्य।

वाक्य परिवर्तन, विधानवाचक से निषेध वाचक, निश्चय वाचक, प्रश्नवाचक, विस्मयादिक बोधक, वाक्य परिवर्तन विशेषण की तुलनावस्था में परिवर्तन, शब्दों का परिवर्तन, सरल से मिश्र वाक्य, संयुक्त वाक्य तुलनात्मक अध्ययन, वाक्य बदलना, वाक्य परिवर्तन, वाक्य के भेद, विधिवाचक, निषेध वाचक, आज्ञावाचक, प्रश्नवाचक, विस्मयवाचक, इच्छावाचक, संदेहवाचक, संकेतवाचक।

इकाई 4

उपवाक्यों के भेद – संज्ञा उपवाचक, विशेषक उपवाचक, क्रिया विशेषक, कालवाचक, स्थानावाचक, परिमाण वाचक, रीतिवाचक, कार्यकरण वाचक, हिन्दी में प्रयुक्त विराम चिन्ह-पूर्ण विराम, अल्पविराम। पत्रलेखन, सारलेखन, पल्लवन।

पत्र लेखन- पत्र लेखन के प्रकार, पत्रों के उदाहरण एवं पत्र लेखन की विशेषताएं (1) निजी पत्र, निमंत्रण पत्र (2) व्यावसायिक पत्र, व्यावसायिक पत्रों के प्रकार (3) शासकीय एवं अर्द्धशासकीय पत्र (4) आवेदन पत्र, समस्या प्रधान, आलोचनात्मक शिकायती सुझाव संबंधी स्पष्टीकरण पत्र (ख) सार लेखन (ग) पल्लवन।

इकाई 5

भारतीय संस्कृति – भारत देश और उसके निवासी – रामधारी सिंह 'दिनकर'। भारतीय समाज की संरचना, सामाजिक गतिशीलता (प्राचीन से लेकर आधुनिक काल तक), धर्म और दर्शन।

भारतीय संस्कृति का विश्व पर प्रभाव, मध्यप्रदेश 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. Modals (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 – परिभाषा, विशेषताएँ एवं महत्व, एक उद्यमी के प्रकार एवं कार्य, एक अच्छे उद्यमती के गुण, उद्यमिता अभिप्रेरणा घटक।

इकाई – 2

लक्ष्य प्राप्ति की प्रेरणा एवं विचारों की स्थापना। लक्ष्य निर्धारण एवं चुनौती का सामना। समस्या समाधान एवं सृजनात्मकता। क्रमबद्ध योजना एवं क्षमता की दिशाबद्धता। आत्मविश्वास का विकास। सम्प्रेषण कला। प्रभावित करने की क्षमता। नेतृत्व।

इकाई – 3

परियोजना प्रतिवेदन। चुनी हुई प्रक्रिया का मूल्यांकन। विस्तृत परियोजना प्रतिवेदन-आवश्यकता एवं प्रासंगिकता परियोजना प्रपत्र के प्रमुख भाग परियोजना प्रतिवेदन तैयार करना।

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

आर्थिक प्रबंधन। वित्तीय संस्थान एवं बैंको की भूमिका, बैंकिंग, वित्तीय योजना, कार्यकारी पूँजी-मूल्यांकन तथा प्रबन्धन, लागत व मूल्य निर्धारण तथा लाभ का मूल्यांकन आर्थिक लेखा-जोखा रखना।

इकाई – 4

उत्पादन का प्रबन्धन। खरीदने के तरीके, चल सम्पत्ति/माल का प्रबन्धन, गुणवत्ता प्रबन्धन, पैकिंग, विपणन प्रबन्धन, बिक्री एवं बेचने की कला, बाजार की समझ एवं विपणन नीति, उपभोक्ता प्रबंधन, समय प्रबन्धन

नियामक संस्थाओं की भूमिका-जिला उद्योग केन्द्र, प्रदूषण निवारण मंडल, खाद्य एवं औषधि प्रशासन, विद्युत विभाग तथा नगर निगम का विशेष अध्ययन।

विकासात्मक संस्थाओं की भूमिका, खादी एवं ग्रामीण आयोग/बोर्ड, मध्यप्रदेश वित्त निगम, अनुसूचित बैंक, मध्य प्रदेश का महिला आर्थिक विकास निगम।

इकाई – 5

स्वरोजगार मूलक योजनाएँ – प्रधानमंत्री रोजगार योजना, स्वर्ण जयंती शहरी रोजगार योजना, रानी दुर्गावती स्वरोजगार योजना, दीनदयाल स्वरोजगार योजना।

विभिन्न अनुदान योजनाएँ – लागत पूँजी 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.प्र. अन्त्यावसायी निगम की योजना, म. प्र. पिछड़ा वर्ग एवं अल्पसंख्यक 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

Introduction: Communication- Definition, Nature, Objective and Importance of Communication.

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

Non verbal communication – Body Language, Kinesics ,Para Language, Sign Language, Visual and Audio Elements, Channel of Communication, Formal, Informal and Grapevine.

Barriers of Communications, Oral Business Communication – Speeches, Interviews, Group Discussions and Conferences.

Unit -IV

Written business communication: Concept, Importance, Advantages and Disadvantages. Need o

f Business Letters, kinds of Business Letter , Essentials of an Effective Business Letter, Writing Skills and Structure of Business Letter.

Writing of Business Letters – Letters of Enquires and their replies, Letter of Credit and Reference Letters , Dunning Letters, Sales Letters and Circular Letters.

Unit – V

Drafting of Official Letters, D.O. Letters, Applications for Jobs, Report writing, Chairman's Speech.

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

BUSINESS REGULATORY FRAMEWORK

Unit-1

Law of Contract (1872) : Nature of contract, Classification, Offer and acceptance, Capacity of parties to contract, Free consent, Consideration, Legality of object, agreement declared void, performance of contract, discharge of contract, remedies for breach of contract.

Unit-2

Special contract: Indemnity, Guarantee, bailment, and pledge, agency.

Unit-3

Sale of goods act 1930: Formation of contract of sale, Goods and their classification, Price, Conditions, and Warranties, Transfer of properties, Transfer of property in goods, Performance of the contract of the sale, Unpaid seller and his rights, Sale by auction, Hire purchase agreement.

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

The Consumer protection act 1986: Salient features, definition of consumer, Grievance redressal machinery. FEMA (Foreign exchange management act 2000): Definition and main provisions.

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, Ricardian and Modern Theories of rent ,Quasi rent and Theories of Wages.

REFERANCE BOOKS:

1. Modern Economic Theory, K.K. Dewit, S. Chand
2. Advance Economic Theory, H.L. Ahuja
3. Managerial Economics, D.N. Dwivedi
4. Fundamentals of Business Economics - M.L.Mihtani

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

International Trading Environment, Trends of World Trade and Problems of developing Countries, International Economic Grouping, GATT, WTO, World Bank, IMF, UNCIAD.

REFERANCE BOOKS:

1. Business Environment, A.K. Ashwathappa
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

इकाई एक

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

(ख) पाठ – मुक्त गगन है : माखनलाल चतुर्वेदी , शिकागों व्याख्यान : स्वामी विवेकानन्द और वर्ण विन्यास: विश्वनाथ प्रसाद मिश्र।

इकाई दो

(क) विविध विषयों पर संक्षिप्त निबंध लेखन।

(ख) पाठ – क्या लिखूँ : पदुमलाल पुन्नालाल बख्शी, भय से मुक्ति: जे कष्णमूर्ति, शिरीष के फूल : हजारी प्रसाद द्विवेदी, माण्डव : रामनारायण उपाध्याय, पर्यावरण और राष्ट्रीय सेवा योजना, नर-नारी समानता।

इकाई तीन

(क) हिन्दी में प्रयुक्त पारिभाषिक एवं तकनीकी शब्दावली तथा मुहावरे और लोकोक्तियाँ।

(ख) औद्योगिक क्रांति : डॉ श्यामाचरण दुबे, छोटा जादूगर : जयशंकर प्रसाद।

इकाई चार

विज्ञान और साहित्य : जैनेन्द्र कुमार, विज्ञान परिभाषा, शाखाएँ और संक्षिप्त इतिहास, प्रमुख वैज्ञानिक आविष्कार, हमारा ब्रह्माण्ड और जीवन हमारा सौर मण्डल, जीवन : उद्भव और विकास, भारत की वनस्पतियाँ और जीव।

इकाई पाँच

भोजन और स्वास्थ्य।

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 :**
 - (i) Life & work of our Eminent Scientists : Arya Bhatt, Kaurd, Charak, Shohruta, Nagarjun, J.C. Bose, C.V. Raman, S. Ramanujan, Homi J. Bhabha, Birbal Sahani.
 - (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, dams 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

Ecosystems : Concept of an ecosystem , Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids.

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

Biodiversity and its conservation : Introduction – Definition : genetic, species and ecosystem diversity. Biogeographically classification of India. Value of biodiversity consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Treats to biodiversity : habitat loss, poaching of wildlife, man wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

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.

Solid waste Management: Causes effects and control measure of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management floods, earthquake, cyclone and landslides.

UNIT – V

Social Issues and the Environment : From Unsustainable to Sustainable development. Urban problem related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people, its problems and concerns Case studies. Environmental ethics : Issues and possible solutions. Climate change, global warming acid rain, ozone layer depletion nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and control of Pollution) Act. Water (Prevention and control of Pollution) Act. Wildlife Protection Act . Forest conservation Act. Issues involved in Enforcement of environmental legislation. Public awareness.

Human Population and the Environment: Population growth, Variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV / AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.

Text Book : Environmental Awareness . Edi- Dr. Danjay Verma in Hindi & English Pub, by MP Hindi Granth Academy.

ACCOUNTING GROUP
PAPER - I
CORPORATE ACCOUNTING

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 time 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 in - centives.

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.

MANAGEMENT GROUP

PAPER – II

BUSINESS STATISTICS

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 and 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.

APPLIED ECONOMICS GROUP

PAPER – I

MONEY AND FINANCIAL SYSTEM

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.

APPLIED ECONOMICS GROUP

PAPER – II

COMPANY LAW

UNIT-I

Corporate personality, Kinds of companies, Promotion and incorporation of companies.

UNIT-II

Memorandum of association, articles of association, prospectus.

UNIT-III

Shares, share capital members, share capital transfer and transmission, capital management borrowing powers, Mortgage 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, हिन्दी भाषा और सामान्य ज्ञान

इकाई – एक

(क) भारत माता: सुमित्रानंदन पंत, परशुराम की प्रतीज्ञा : रामधारी सिंह दिनकर, बहुत बड़ा सवाल: मोहन राकेश, संस्कृति और राष्ट्रीय एकीकरण: योगेश अटल ।

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

इकाई – दो

(क) विकासशील देशों की समस्यायें, विकासात्मक पुनर्विचार, और प्रौद्योगिकी एवं नगरीकरण ।

(ख) विभिन्न संरचनाएँ ।

इकाई – तीन

(क) आधुनिक तकनीकी सभ्यता, पर्यावरण प्रदूषण तथा धारणीय विकास ।

(ख) कार्यालीन पत्र और आलेख ।

इकाई – चार

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

(ख) अनुवाद ।

इकाई – पाँच

(क) ऊर्जा और शक्तिमानता का अर्थशास्त्र ।

(ख) घटनाओं, समारोहों आदि का प्रतिवेदन और विभिन्न प्रकार के निमंत्रण-पत्र ।

निर्धारित पाठ्यपुस्तक हिन्दी भाषा और समसामायिकी म.प्र. हिन्दी ग्रन्थ अकादमी ।

English Language and General Awareness

UNIT – I

Writing skills for composing-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.

COMPUTER

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. OMR. Bar-code Reader, Voice Recognition, Light pen, Touch Screen. **Output Devices :** Monitors Characteristics and types of monitor, video standard VGA, SVGA, XGA, LCD screen etc. Printer, Daisy wheel, Dot Matrix, Inkjet, laser, Line Printer, Plotter, Sound Card and speakers : **Storage Devices :** Storage fundamentals primary Vs Secondary, Various Storage Devices Magnetic Tape, Cartridge Tape. Data Drives, Hard Disk Drives. Floppy Disks. CD, VCD, CD- R. CD-RW, Zip Drive. DVD. DVD-RW.

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 & director 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. LABET, APPEND FORMAT, SORT, FDISK, BACKUP, EDIT, MODE, ATTRIB, HELP SYS etc. Executable V/s Non executable files in DOS. **Word Processing : Word :** Introduction to Word Processing. MS Word features, Creating, Saving and Opening Window Editing Text Selecting. Inserting, deleting, moving text. Previewing documents. Printing documents, Print a document from the standard toolbar, Print a document from the menu, shrinking a document to file page, Reduce the number of pages by one. Formatting Documents : Paragraph, formats, Aligning Text and Paragraph, Borders and shading, Header and Footer Multiple Columns.

UNIT – IV

INTRODUCTION TO EXCEL AND POWER POINT: Excel & Worksheet: Worksheet basics: Creating worksheet, entering data into worksheet, leading information, data, text, dates, alphanumeric, Values saving & quitting worksheet. Opening and moving around in an existing worksheet. Toolbars and Menus. Keyboard shortcuts. Working with single and multiple workbook coping, renaming, moving, adding, and deleting coping entries and moving between workbooks. Working with formulas & cell referencing. Autosum. Coping formulas. Absolute & Relative addressing. **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 news 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, Intranet, Dial-Up connectivity, leased , VSAT, Broad band, URLs. Domain names, Portals, e-mail, Pop & web based Email. Basics of sending and receiving Emails, Email & Internet Ethics, Computer virus, Antivirus software usage. Web Browsers.

BOOKS RECOMMENDED :

- 1- Computer Fundamentals : P.K. Sinha, BPB publication.
- 2- Microsoft Office : Ron Mansfield. BPB publication.
- 3- Introduction to computers : A. Leon & M. Lean.
- 4- Microsoft Office by Guru Courter & Annettes marquis, BPB publication.

Practical's Based Upon:

DOS : DOS commands : Internal s, & External commands. Special batch file Auto-exe. Batch Hard disk Setup.

Window : Desktop setting – new folder, rename, recycle bin operations, briefcase, function. Control panel utility. Display properties : Screen saver. Background setting.

MS- Word : Creating file, save as, as HTML,. Save as, Text, template, RTE format . Page setup utility : Margin settings. Paper size, setting, paper source layout. Editing cut, paste, paste special, undo, redo, find, replace, goto etc. View file page layout Normal outline , master document ruler, header, footer, footnote, full screen. Insert : break, pagenumber, symbol, data & time, auto text, caption file, object, hyperlink, picture etc. Format : font, paragraph, bullets & numbering, border & shading, change case, columns. Table : Draw label, Insert table, cell handling, table autofomat, sort formula.

MS- Power Point: Creating new slide, formatting slide, 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 modem.
- 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, Volution under Central Excise, an dvalorem duty. Valuations rose, concept of CENVAT, exemption is all industries, administrative setup of Central Excise.

UNIT-II

Custom duty : Nature and types of custom duty, volution rules, under costum duty. Procedure for import and export. Export promotion schemes-- export oriented units, export processing zones, special economic zone.

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.

MARKETING AND INTERNATIONAL MARKETING GROUP

PAPER – I

PRINCIPLES OF MARKETING

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, distribuion 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 mexits and Limitations, Characteristics of an effective Advertisement, Personal selling, selling as a career colleges after successful, salesperson, functions of sales man.

MARKETING AND INTERNATIONAL MARKETING GROUP

PAPER – II

INTERNATIONAL MARKETING

UNIT-I

International Marketing: Nature, destination 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, Branding 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 fairs 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 Overview, 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.