

**SHRI DAVARA UNIVERSITY
NAYA RAIPUR (C.G.)**



B.COM. 2nd CURRICULUM

DEPARTMENT OF COMMERCE



B.COM

SEMESTER II												
S.NO	COURSE CODE	COURSE TITLE	TEACHING HOURS PER WEEK				EXAMINATION SCHEME				TOTAL MARKS	
Discipline Specific Course (DSC)			L	T	P	C	THEORY		PRACTICAL			
							EX	IN	EX	IN		
1.	CODSC-04	Business Accounting	3	1	0	4	70	30	-	-	100	
2.	CODSC-05	Business Mathematics	3	1	0	4	70	30	-	-	100	
3.	CODSC-06	Business Environment	3	1	0	4	70	30	-	-	100	
GENERAL ELECTIVE (GE)												
4.	COGE-02	Constitutional Government in India	3	1	0	4	70	30	-	-	100	
ABILITY ENHANCEMENT COURSE (AEC)												
5.	DUAEC-02	Communicative English	2	0	0	2	35	15	-	-	50	
SKILL ENHANCEMENT COURSE (SEC)												
6.	DUSEC-0102	Social Media Marketing	2	0	0	2	35	15	-	-	50	
Total Contact hours Per Week:30			Total credit:				20	Total mark				500



FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE

COURSE CURRICULUM

PART-A: Introduction			
	Program: Bachelor in Commerce (Certificate / Diploma /Degree /Honors	Semester-II	Session:2024-25
1	Course Code	CODSC-04	
2	Course Title	Business Accounting	
3	CourseType	Discipline Specific course (DSC)	
4	Pre-requisite(ifany)	As perprogram	
5	CourseLearning Out comes (CLO)	<ul style="list-style-type: none"> ● Understand concept of partnership and can prepare financial statements of partnership firm. ● Explain the accounting technique related to disposal of assets and payment of liabilities. ● Utilize various methods of accounting for hire purchase transaction. ● Identify main sources of Income and learn the technique of preparing Income and Expenditure account from Receipt sand Payments account and also able to prepare Balance Sheet. ● Understand concept of branch accounting and prepare the accounts on the basis of different methods. 	
6	Credit Value	4 Credits	Credit-15 Hours- learning & Observation
7	Total Marks	Max. Marks: 100	Minimum Passing Marks:40
PART-B:Content of the Course			
Total No.of Teaching-learning Periods (01 Hr.per period) 60 Period (60Hours)			
Unit	Topics (Course Contents)		No.of Period
I	Accounting for Partnership Firm: Fundamental of Partnership Firm, Partnership Deed, Final Accounts of a Firm, Admission of new partner, Retirement and Death of a partner.		15
II	Dissolution of a partnership firm, Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company		15
III	Accounting for Hire- Purchase Transaction, Journal entries and ledger accounting the books of Hire Venders and Hire purchase for large value items including Default and repossession. Accounting for Installment Purchase System.		15



IV	Accounting for Non Trading Institutions : Accounting for Inland Branches : Concept of dependent and Independent branches, accounting aspects , debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system . Preparation of consolidated profit and loss accounts and balance sheet with adjustments . Departmental Accounts.	15
Key Words	Partnership, Firm, Deed, Amalgamation, Limited Liability, Hire-Purchase Installment Purchase, Non Trading Institutions, Departmental Accounts.	

Signature of Convener & Members (CBoS):



SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

PART-C: Learning Resources		
Text Books, Reference Books and Others		
Text Books Recommended:- 1.Shukla S.M.,Sahitya Bhawan Publication;Agra..[Hindi & English Medium] 2.Gupta,R.L.and Radhaswamy. M; Sultan Chand and Sons,New Delhi 3.Karim & Khanuja; SBPD Publishing House; Agra. (Hindi & English Medium) 4.Agrawal & Mangal;Universal Publication (Hindi Medium) Note: Learners are advised to use latest edition of text books.		
ReferenceBooks: 1.Monga J.R.Ahuja Girish and Sehgal Ashok: Mayur Paper Back, Noida 2.Shukla M.C.Grewal T.S.and Gupta,S.C.:S.Chand &Co.New Delhi.(English Medium) 3.Singh B.K.,Wisdom Publishing House, Varanasi		
OnlineResources:*e-Resources/e-booksande-learningportals https://indianaccounting.org/econtent book finance https://onlinecourses.swyam2.ac.in/nou24cm02/ https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99EV https://onlinecourses.swyam2.ac.in/aic20sp60/preview https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99		
PART-D:Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks		
Continuous Internal Assessment (CIA):		30Marks
End Semester Exam .(ESE):		70Marks
Continuous Internal Assessment: (CIA): (By Course Teacher)	Internal Test / Quiz- (2) : 20 & 20 Assignment / Seminar- 10 Total Marks -30	Better marks out of the two Test /Quiz + obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam. (ESE):	Two Section:- A & B Section A:Q .1-Objective- 10x1=10Marks; Q.2-Short Answer type- 5 x4 =20 Marks Section B: Descriptive answer type qts,01 out of 02 from each unit - 4x10=40Marks	

Name and Signature of Convener & Members of (CBoS) :



FOUR YEAR UNDERGRADUATE PROGRAM- 2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A: Introduction			
Program; Bachelorin Commerce (Certificate / Diploma / Degree / Honors)		Semester -II	
		Session : 2024-25	
1	CourseCode	CODSC-05	
2	CourseTitle	Business Mathematics	
3	CourseType	Discipline Specific course (DSC)	
4	Pre- requisite (if any)	As perprogram	
5	Course Learning Outcomes [CLO]	<ul style="list-style-type: none"> ● Explore the application of business mathematical techniques to solve problems. ● Solve the ratio, proportion, variation and percentage and determine its application in different fields . ● Evaluate the profit or loss arising out of business transactions . ● Describe the practical application related to commission, brokerage, profit and loss, simple interest and compound interest. ● Solve numerical computations quickly and faster with the help of Vedic mathematics sutras 	
6	Credit Value	4 Credits	Credit =15 Hours- learning & Observation
7	Total Marks	Max. Marks: 100	Minimum Passing Marks: 40
PART-B: Content of the Course			
Total No. of Teaching –learning Periods (01 Hr. per period) – 60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No.of Period
I	Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business Mathematical Induction		15
II	Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint matrix methods & Guassian Elimination Method.		15
III	Commercial Arithmetic- I - Ratio & Proportion, Arithmetic Average Percentage.		15
IV	Commercial Arithmetic- II- Commission, Brokerage, Discount, Profit and Loss.		15
Key Words	Matrix, Simple & Compound Interest, Logarithm and Antilogarithm, Ratio, Proportion, Average, Percentage, Commission, Brokerage Discount. Profit & Loss.		



Text Books, Reference Books and Others		
Text Books Recommended:-		
1. Dr. S.M. Shukla, & Dr. S.K. Jain, Sahitya Bhawan Publication, Agra (Hindi & English Medium)		
2. Dr. Karim & Agrawal, Business Mathematics SBPD Publishing house, Agra (Hindi & English Medium)		
3. Agrawal Dr. Mahesh, Business Mathematics Ramprasad and sons Bhopal		
Note: Learners are advised to use latest edition of text books		
Reference Books:		
1. Magar Dr. Abhilasha, Business Mathematics Himalaya publication Mumbai		
2. Sancheti & Kapoor, Business Mathematics Sultan chand and sons New Delhi		
3. Sharma J.K., Business Mathematics IK International pvt. Ltd. New Delhi		
4. Kumar Mrityunjay, Business Mathematics S. Chand Publishing New Delhi		
Online Resources: *e-Resources / e-books and e-learning portals:		
https://onlinecourses.swayam2.ac.in/nou24_cm08/preview		
https://www.geektonight.com/business-mathematics-notes/		
https://open.umn.edu/opentextbooks/textbooks/642		
https://byjus.com/maths/business-mathematics/		
https://www.youtube.com/watch?v=FWj2joeVKEU		
PART- D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods : Maximum Marks		100Marks
Continuous Internal Assessment (CIA):		30Marks
End Semester Exam. (ESE):		70Marks
Continuous Internal Assessment: (CIA)- (By Course Teacher)	Internal Test / Quiz: 20 & 20 (Assignment / Seminar): 10 Total Marks - 30	Better marks out of the two test / quiz+ obtained marks in Assessment shall be considered against 30 Marks
End Semester Exam. (ESE)	Two Section:-A & B Section A: Q.1-Objective -10x 1= 10 Marks; Q. 2- Short Answer type-5x4 = 20 Marks Section B: Descriptive answer type gts. 1 out of 2 from each unit-4 x10= 40Marks	

Name and Signature of Convener & Members of (CBoS)



FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE

COURSE CURRICULUM

PART-A : Introduction			
Program: Bachelor in Commerce (Certificate / Diploma / Degree Honors)		Semester- II	Session: 2024-25
1	Course Code	CODSC- 06	
2	Course Title	Business Environment	
3	Course Type	Discipline Specific course (DSC)	
4	Pre- requisite (if any)	As per program	
5	Course Learning Out comes (CLO)	<ul style="list-style-type: none"> ● Understand relationship between environment and business. ● Demonstrate and develop conceptual frame work of business environment and generate interest in international business. ● Identify the nature of local business environment and its component ● Demonstrate govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization. ● Extend knowledge of Industrial Policy and NITI AAYOG 	
6	Credit Value	4 Credits	Credit =15 Hours- learning & Observation
7	Total Marks	Max. Marks: 100	Minimum Passing Marks: 40
PART-B: Content of the Course			
Total No.of Teaching-learning Periods(01 Hr.per period)-60 Periods[60Hours]			
Unit	Topics [Course Contents]		No.of Period
I	Business Environment: Type of Environment- nternal, external, micro and macro environment. Competitive structure of industry, environmental analysis and strategic management. Managing diversity. Scope of business characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.		15
II	Economic Problem of Growth: Inflation, Parallel Economy, Industrial Sickness. Economic Factors of Growth: Foreign Direct Investment (FDI) Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MSMEs)		15
III	Govt. Policies: Export- Import Policy, Monetary & amp; Fiscal Policy Privatization, Liberalization, Globalization, Demonetization, Disinvestment A brief Introduction of Indian Economic Planning: NITI AAYOG. Industrial Policy of Chhattisgarh.		15



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IV	International Environment: Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA	15
Key Words	Business Environment, Economic Problem of Growth, Economic Factor of Growth Govt. Policies, Economic Planning, Industrial Policy, International Environment International Economic Group, Agreement of Regional Trade.	

Signature of Convener & Members (CBoS):



SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

PART-C: Learning Resources		
Text Books, Reference Books and Others		
Text Books Recommended :-		
1.Sinha V.C.,Business Environment, SBPD Publications Agra,(Hindi & English)		
2.Dr.J.P.Mishra, Shahitya Bhawan Publication, Agra (Hindi Medium)		
3.Singh Ranjeet, Business Environment, Kalyani Publishers New Delhi.		
4.Upadhyay Sharma Dayal,Business Environment (Hindi),Ramesh Book Depot Jaipur		
5.Singh,Dr.S.K.,Business Environment (Hindi), Sahitya Bhawan Publication Agra		
6.Jain Dr.S.C.,Business Environment (Hindi), Kailash Pustak Sadan, Bhopal		
7.Joshi Rosy, Kapoor Sangam, Business Environment (Hindi),Kalyani Publishers New Delhi		
Note:Learners are advised to use latest edition of text books		
ReferenceBooks		
1.Sheikh Saleem,Business Environment, Pearson		
2.Francis,Cherunilan,Business Environment, Himalaya Publishing House		
3.Gupta C.B.,Business Environment Sultan Chand & Sons		
4.Paliwar Veena Keshav,BusinessEnvironment, PHI Learning Private Limited, Delhi		
OnlineResources:*e- Resources /e- booksande- learning portals;		
https://onlinecourses.swayam2.acin/imb24 mg33/preview		
https://egyankosh.acin/handle/123456789/3142		
https://www.youtube.com/watch?v=Q1yw7Tchsc8		
https://www.youtube.com/watch?v=9iUHXPGEbEM		
https://www.youtube.com/playlist?list=PLJtJv03aaWe2oQxrJov7CfDFDC3aebxi1		
PART-D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods :		100 Marks
Maximum Marks		
ContinuousInternalAssessment(CIA)		30 Marks
EndSemesterExam.(ESE):		70 Marks
Continuous Internal Assessment: (CIA) (By CourseTeacher)	Internal Test/ Quiz: 20 & 20 (Assignment / Seminar): 10 Total Marks- 30	Better marks out of the two test /quizsss + obtained marks in Assessment shall be considered against 30Marks



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End Semester Exam.(ESE)	Two Section: -A&B Section A: Q.1- Objective- 10x1=10 Marks;Q.2-Short Answer type- 5x 4= 20 Marks Section B: Descriptive answer type qts.1 out of 2 from each unit- 4x 10= 40 Marks
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SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

Constitutional Government in India (GE)

PART-A:Introduction		
Program: Bachelors in Commerce	Semester-II	Session: 2024-2028
Course Code	COGE-02	
Course Title	Constitutional Government in India	
Course Type	GE (General Elective)	
Prerequisite	As per program	
Course Learning Outcomes (CLO)	At the end of this course, the students will be able >Construct the political ideals mentioned in the preamble of the constitution. > Assess the provisions of citizenship, fundamental rights and duties and their correlation. > Examine the role of president and the functioning of union executive. > Interpret the provisions and functioning of the union legislature and constitutional bodies of functional democracy	
Credit Value	4 Credits	Credit-15 Hours - Learning & Observation
Total Marks	Max. Marks:100	Min marks -40
PART -B: Content of the Course		
Total No. of Teaching-Learning Periods (01 Hr. per period)-60 Periods (60 Hours) No. of Topics (Course contents)		
Unit	Topics (Course Content)	No. of Period
I	Constitution Citizenship and Rights Making of Indian Constitution: Cabinet mission plan and Constituent assembly. Preamble, features, Sources. Schedules, citizenship. Fundamental Rights and Duties, Directive Principles of State Policy. Constitution Amendment Process.	14
II	Union President, Vice President, Council of Ministers and Prime Minister. Federal Parliament Lok Sabha and Rajya Sabha. Supreme court - Organization Functions, Powers, Judicial Review.	16
III	Union and Federal Administration controller and auditor general Centre State Relations: Legislative, Financial, Administrative. Union and state public service commission, Election Commission, Finance Commission.	15
IV	State and Local self Government Legislature, Executive: Governor, Council of Ministers and Chief Minister. State High Court-Organization. Functions, Rights.	15
Keyword	Constitution Citizenship and Rights, Union, Union and Federal Administration, State and Local self Government	



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PART-C: Learning Resources

Text Books, Reference Books and Others

Text Books:

1. Ambadatt Pant Harimohan Jain Madan Gopal (1985) Fundamentals of Political Science, Central Publishing House Allahabad. U.P.
2. Sandhu Man Singh (1956) Political Theory Hindi Medium Implementation Directorate, Delhi University, New Delhi
3. Johari JC 1916) Basic principles of political science, Sahitya Bhavan, Agra.

Reference Books:

1. Kumar, Sanjeev (Ed. Understanding of Political Theory, Delhi: Orient Book Swan, 19
2. Hussain Shakeel (2018) Conceptual Introduction to Political Theory. Chhattisgarh State Hindi Forest Academy, Rampur.
3. K.K. Mishra (2010) Political Theory, 5. Chand Publishing Delhi
4. OP Gouba (2014) An Introduction to Political Theory, MacMillan Publishers, Delhi

PART -D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100 marks
Continuous Internal Assessment (CIA): 30 Marks.
End Semester Exam (ESE): 70 marks

Continuous Internal Assessment (CIA): (By Course Teacher)	Internal test/Quiz:-20 & 20 Assignment /seminar-10 Total marks:-30	Better marks out of the two test/Quiz+ obtained marks in assignment shall be considered against 30 marks.
End Semester Exam (ESE):	Two section- A&B Section A: Q1. Objective-10 marks: Q2. Short answer type-5x4=20 marks Section B: Descriptive answer type question, 1 out of 2 from each unit-4x10=40 marks	

Name and Signature of Convener & Members of CBoS.



SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

PART- A: Introduction		
Program: Bachelor in Arts/commerce/Science (Certificate/Diploma/Degree/Honors)	Semester-II	Session: 2024-2025
Course Code	DUAEC-02	
Course Title	Communicative English	
Course Type	AEC (Ability Enhancement Course)	
Pre-requisite(if any)	As Per Program	
Course Learning Outcomes(CLO)	After the completion of this course, the students will be able to- i. Understand and apply the use of Articles and Tenses in day-to-day life. ii. Analyze the power of imagination and creativity and critically appreciate the poems. iii. Identify and develop different types of writing skills. iv. Appreciate and value the use of idioms and phrase as enriching elements of language expression.	
Credit Value	2 Credit	Credit-15 Hours- Learning And Observation
Total Marks	Max Marks:50	Min Marks:20
PART-B CONTENT OF THE COURSE		
UNIT	TOPICS(COURSE CONTENTS)	
I	Prose: 1. Darshana Dholakia: Baa:My Mother, A Person, A Woman 2. Anita Desai: A Devoted Son 3. Rabindranath Tagore: The Home Coming	08
II	Poetry: 1. William Wordsworth: The Solitary Reaper 2. Robert Lee Frost: Stopping by the Woods on a Snowy Evening	07
III	Letter Writing: 1. Formal Letter 2. Informal Letter Composition: 1. Describing a place or a person 2. Writing a biographical sketch 3. Narrating an event or experience	08
IV	Writing Skills: Word formation, idioms and phrases Coordination and subordination, one word substitutions Grammar: 1. Articles 2. Tenses	07
Keywords	Articles, Tenses, Writing, Formal, Informal, Grammar, Phrases	
Name and Signature of Convener & Members of CBS		



SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

PART-C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:

- i. University Grammar by Geoffrey Leech
- ii. Oxford Advanced Learner's Dictionary
- iii. Wren and Martin
- iv. Online sources

PART -D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 50 marks
Continuous Internal Assessment (CIA): 20 Marks.
End Semester Exam (ESE): 50 marks

Continuous Internal Assessment (CIA):

(By Course Teacher)

Internal test/Quiz:-20 & 20

Assignment /seminar-10

Total marks:-30

Better marks out of the two test/Quiz+ obtained marks in assignment shall be considered against 30 marks.

End Semester Exam (ESE):

Two sections- A&B

Section A: Q1. Objective-10 marks

Q2. Short Answer Type-4x5=20 marks

Section B: Descriptive Answer Type Qs, 1 out of 2 from each unit-2x10=20 marks

Names and Signatures of the Convener & the Members of BoS.



SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

Course Title	Social Media Marketing				
Course Code	DUSEC-0102				
Course Credits	L	T	P	TC	
	2	-	-	2	
Prerequisites	NIL				
Course Objectives	<p>Upon completion of the course the student shall be able to:</p> <ol style="list-style-type: none"> 1. Evaluate the role of social media in marketing, advertising and public relations... 2. Assess the optimal use of various social media platforms for social media marketing 3. Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance 4. Describe practical skills required for creating and sharing content through online communities and social networks.. 				
Course Contents	<p>UNIT – I</p> <p>Key Concepts</p> <p>Social Media Marketing- Concept and Importance. Social Media Platforms- Online communities and Forums;</p> <ul style="list-style-type: none"> <input type="checkbox"/> Fundamentals of Social Media Marketing & its significance <input type="checkbox"/> Necessity of Social media Marketing <input type="checkbox"/> Building a Successful strategy: Goal Setting, Implementation <p>UNIT – II</p> <p>Writing</p> <p>Facebook Marketing:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Facebook for Business, Facebook Insight, Different types of Ad formats, Setting up Facebook Advertising Account, Facebook audience & types, Designing Facebook Advertising campaigns, Facebook Avatar, Apps, Live, Hashtags <p>UNIT – III</p> <p>LinkedIn Marketing:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Importance of LinkedIn presence, LinkedIn Strategy, Content Strategy, LinkedIn analysis, Targeting, Ad Campaign <p>UNIT – IV</p> <p>Twitter Marketing:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Basics, Building a content strategy, Twitter usage, Twitter Ads, Twitter ad campaigns, Twitter Analytics, Twitter Tools and tips for managers. Instagram & Snapchat basic.. 				



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Text and References	<p>Name of the Text Books:</p> <p>Name of the Text Books:</p> <ol style="list-style-type: none">1. Ahuja V(2015).Digital Marketing.Oxford University Press.2. Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.3. Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis4. Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited. .

