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**MODIFIED CBCS CURRICULUM OF  
COMMERCE GENERAL PROGRAMME**

**SUBJECT CODE = 00**

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FOR UNDER GRADUATE COURSES UNDER RANCHI UNIVERSITY



Implemented from  
Academic Session 2019-2022

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# Contents

S.No.		Page No.
	Members of Core Committee	i
	Contents	ii –iii
<b>COURSE STUCTURE FOR UNDERGRADUATE ‘GENERAL’ PROGRAMME</b>		
1	Distribution of 120 Credits	1
2	Course structure with Credits for B.Sc./ B.A./ B.Com.(General Programme)	1
3	Basic Course structure for B.Com. (General Programme)	2
4	Semester wise Structure for Mid Sem & End Sem Examinations	3
<b>SEMESTER I</b>		
5	I. Ability Enhancement Compulsory Course (AECC)	4
6	II. Core Course –DSC 1A	4
7	III. Core Course –DSC 2A	6
8	IV. Core Course –DSC 3A	8
<b>SEMESTER II</b>		
9	I. Environmental Studies (EVS)	9
10	II. Core Course –DSC 1B	12
11	III. Core Course –DSC 2B	14
12	IV. Core Course –DSC 3B	15
<b>SEMESTER III</b>		
13	I. Skill Enhancement Course (SEC 1)	17
14	II. Core Course –DSC 1C	24
15	III. Core Course –DSC 2C	25
16	IV. Core Course –DSC 3C	26
<b>SEMESTER IV</b>		
17	I. Skill Enhancement Course (SEC 2)	27
18	II. Core Course –DSC 1D	29
19	III. Core Course –DSC 2D	31
20	IV. Core Course –DSC 3D	32
<b>SEMESTER V</b>		
21	I. Skill Enhancement Course (SEC 3)	33

22	II. Discipline Specific Elective (DSE 1A)	34
23	III. Discipline Specific Elective (DSE 2A)	36
24	IV. Discipline Specific Elective (DSE 3A)	37
SEMESTER VI		
25	I. Skill Enhancement Course (SEC 4)	39
26	II. Discipline Specific Elective (DSE 1B)	40
27	III. Discipline Specific Elective (DSE 2B)	42
28	IV. Discipline Specific Elective (DSE 3B)	43
COURSES OF STUDY FOR ABILITY ENHANCEMENT COMPULSORY COURSE IN “COMMERCE”		
29	Semester I - Business Communication (Only For Commerce Steam) OR	44
30	Semester I Other Language Communication	45
ANNEXURE		
31	Distribution of Credits Semester wise for Hons/ General Programme	46
32	Sample calculation for SGPA for B.Sc./B.A./B.Com Programme	47
33	Sample calculation for CGPA for B.Sc./B.A./B.Com Programme	47
MARKS DISTRIBUTION FOR EXAMINATIONS AND FORMAT OF QUESTION PAPERS		
34	Marks Distribution of End Semester Theory Examinations	48
35	Marks Distribution of End Semester Practical Examinations	48
36	Format of Question Paper for End Sem Examination of AECC NH + MB Communication of 50 Marks	49
37	Format of Question Paper for End Sem Examination of 75 Marks	50
38	Format of Question Paper for End Sem Examination of GE, SEC, General & AECC Hindi/ English Communication of 100 Marks	51

## COURSE STRUCTURE FOR UNDERGRADUATE 'GENERAL' PROGRAMME

**Table A -1: Distribution of 120 Credits** [\*wherever there is a practical there will be no tutorial and vice –versa.]

Course	Papers	Credits	
		Theory + Practical	Theory + Tutorial
<b>I. Core Course</b>	<b>(DSC A to D)</b>		
<b>04 Courses from each of the 03 discipline of choice</b>			
Theory	4x3=12 Papers	12X4=48	12X5=60
Practical/Tutorial*	4x3=12 Papers	12X2=24	12X1=12
<b>II. Elective Course (EC)</b>			
<b>A. Discipline Specific Elective</b>	<b>(DSE A &amp; B)</b>		
<b>02 Courses from each of the 03 discipline of choice</b>			
Theory	2X3=6 Papers	6X4=24	6X5=30
Practical/ Tutorial*	2X3=6 Papers	6X2=12	6X1=6
<b>III. Ability Enhancement Compulsory Courses (AECC)</b>			
1. English/ Hindi Communication/ NH+MB/ Business Communication for Commerce	1 Paper	1X2=2	1X2=2
2. Environmental Science	1 Paper	1x2=2	1x2=2
3. Skill Enhancement Course of the Core Course opted	<b>(SEC 1, 2, 3 &amp; 4)</b> 4 Papers	4X2=8	4X2=8
<b>Total Credit = 120</b>		<b>= 120</b>	

**Table A -2: Course structure for B.Sc./ B.A./ B.Com. (Undergraduate Programme)**

Semester	Course (Core Courses) 12 Papers	Allied (Elective Courses) 6 Papers	Ability Enhancement (Compulsory Courses) 6 Papers	Total Credits
Sem-I	DSC-1A, DSC-2A, DSC-3A (6+6+6=18 Credits)	---	Eng / Hindi Comm/ NH + MB (02 Credits)	<b>20 Credits</b>
Sem-II	DSC-1B, DSC-2B, DSC-3B (6+6+6=18 Credits)	---	EVS (02 Credits)	<b>20 Credits</b>
Sem-III	DSC-1C, DSC-2C, DSC-3C (6+6+6=18 Credits)	---	SEC-1 (02 Credits)	<b>20 Credits</b>
Sem-IV	DSC-1D, DSC-2D, DSC-3D (6+6+6=18 Credits)	---	SEC-2 (02 Credits)	<b>20 Credits</b>
Sem-V	---	DSE-1A, DSE-2A, DSE-3A (6+6+6=18 Credits)	SEC-3 (02 Credits)	<b>20 Credits</b>
Sem-VI	---	DSE-1B, DSE-2B, DSE-3B (6+6+6=18 Credits)	SEC-4 (02 Credits)	<b>20 Credits</b>
<b>Total = 120 Credits</b>				

## COURSES OF STUDY FOR UNDERGRADUATE 'B. Com. General' PROGRAMME

**Table A -3: Basic Course structure for Commerce (Undergraduate Programme) Total: 120 Credits**

Sem	Course (Core Courses)		Allied (Elective Courses)		Ability Enhancement (Compulsory Courses)	
	Code	4 x 3 = 12 Papers	Code	2 x 3 = 6 Papers	Code	1 + 1 + 4 = 6 Papers
<b>I</b>	DSC1A	Principles of Economics +T			Compulsory Language Communication ENG/ Hindi/ NH + MB/ Business Communication	
	DSC2A	Financial Accounting-I +T				
	DSC3A	Business Studies +T				
<b>II</b>	DSC1B	Financial Accounting-II +T			EVS	Environmental Science
	DSC2B	Auditing +T				
	DSC3B	Business Law +T				
<b>III</b>	DSC1C	Corporate Accounting +T			SEC1	Elementary Computer Application Softwares + <b>Lab</b>
	DSC2C	Financial Management +T				
	DSC3C	Company Law +T				
<b>IV</b>	DSC1D	Cost Accounting +T			SEC2	Office Management +T
	DSC2D	Money and Banking +T				
	DSC3D	Income Tax Law and Practice +T				
<b>V</b>			DSE1A	Principles of Management +T	SEC3	Inventory Management +T
			DSE2A	Personnel Management +T		
			DSE3A	International Trade +T		
<b>V</b>			DSE1B	Rural Marketing +T	SEC4	Working Capital Management +T
			DSE2B	Public Enterprises +T		
			DSE3B	Economic Development of India +T		

**Table A-6: Semester wise Structure for Mid Sem & End Sem Examinations:**

Sem	Core Honours, Allied DSE, Compulsory AECC Courses		Examination Structure		
	Code	Papers	Mid Semester Theory (F.M.)	End Semester Theory (F.M.)	End Semester Practical/ Viva (F.M.)
<b>I</b>	DSC-1A	Principles of Economics +T	---	100	---
	DSC-2A	Financial Accounting-I +T	---	100	---
	DSC-3A	Business Studies +T	---	100	---
	AECC	Language Communication	---	100	---
<b>II</b>	DSC-1B	Financial Accounting-II +T	---	100	---
	DSC-2B	Auditing +T	---	100	---
	DSC-3B	Business Law +T	---	100	---
	AECC	EVS	---	100	---
<b>III</b>	DSC-1C	Corporate Accounting +T	---	100	---
	DSC-2C	Financial Management +T	---	100	---
	DSC-3C	Company Law +T	---	100	---
	SEC 1	Elementary Computer Application Software +Lab	---	100	---
<b>IV</b>	DSC-1D	Cost Accounting +T	---	100	---
	DSC-2D	Money and Banking +T	---	100	---
	DSC-3D	Income Tax Law and Practice +T	---	100	---
	SEC 2	Office Management +T	---	100	---
<b>V</b>	DSE-1A	Principles of Management +T	---	100	---
	DSE-2A	Personnel Management +T	---	100	---
	DSE-3A	International Trade +T	---	100	---
	SEC 3	Inventory Management +T	---	100	---
<b>VI</b>	DSE-1B	Rural Marketing +T	---	100	---
	DSE-2B	Public Enterprises +T	---	100	---
	DSE-3B	Economic Development of India +T	---	100	---
	SEC 4	Working Capital Management +T	---	100	---

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**SEMESTER I**


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**4 Papers****Total 100 x 4 = 400 Marks****I. ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)**

(Credits: Theory-02)

Any One Compulsory Language Communication Prescribed by Ranchi University:

English Communication/ Hindi Communication / NH + MB Communication

**(Refer AECC Curriculum of Ranchi University)****II. CORE COURSE –DSC 1A:**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40***Instruction to Question Setter for**End Semester Examination (ESE):*

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**PRINCIPLES OF ECONOMICS****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *The objective of the course is to acquaint the students with the concepts of microeconomics dealing with customer behavior. The course also make the student understand the supply side of the market through the production and cost behavior of firms.*

**Unit I : Introduction**

- Demand and supply : Determinants of demand, movements vs, shift in demand curve, determinants of supply,
- Elasticity of Demand and Supply
- Application of demand and supply

**(10 Lectures)****Unit II : Consumer Theory**

Ordinal Utility Theory: (Indifference Curve Approach); Consumer's preferences, Budget Line, Consumer's equilibrium, Income and Substitution effects, Price consumption curve, Derivation of the demand curve for a commodity, Criticism of the law of demand

**(15 Lectures)****Unit III : Production and Cost**

Production: Firm as an agent of production, Concept of Production Function, Law of Variable proportions, Isoquants, Return to scale, Economies and Diseconomies of Scale.

Costs:, long run and short run costs of production. Profit maximisation and cost minimisation, Equilibrium of the firm, Technology Change in the very long run

**(15 Lectures)**



**Unit IV : Market Structure**

- (a) **Perfect Competition** : Assumptions. Theory of the firm under perfect competition, Demand and revenue, Equilibrium of the firm in the short and long runs .
- (b) **Monopoly**: Short run and long run equilibrium of monopoly firm. Price discrimination.
- (c) **Imperfect Competition**: Difference between Perfect Competition ,Monopoly and Imperfect competition, Monopolistic Competition: Assumption, Short run equilibrium, Long run equilibrium, Oligopoly: Cause for the existence of oligopolistic firms in the market rather than perfect competition, Co-operative vs. Non co-operative behaviour and dilemma of oligopolistic firms.

(20 Lectures)

**Unit V : Income Distribution and Factor Pricing**

Demand for factors, Supply of factor, Backward bending supply curve for labour concepts of economic rent, Functional distribution of income

(15 Lectures)

**Essential Readings**

- Pindyck, R.S. , D.L. Rubinfeld and P.L. Mehta; Microeconomics, Pearson Education.
  - N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
  - Browning E.K. and J.M. Browning: Microeconomics Theory and Applications, Kalyani Publishers, New Delhi.
  - Gould, J.P and E.P. Lazear: Microeconomics Theory, All India Traveller Bookseller New Delhi
  - Lipsey R.G. and K.A. Chrystal; Economics Oxford University Press.
  - Maddala G.S. and E. Miller, Microeconomics: Theory and Application, McGraw-Hill, International Edition.
  - Salvatore. D. Schaum's Outline of Theory and Problems of Microeconomic Theory McGraw-Hill, International Edition.
  - Bilas, Richard A. Microeconomic Theory: A Graphical Analysis, McGraw-Hill Book Co. Kogakusha Co. Ltd.
  - Amit Sachdeva, Micro Economics Kusum Lata publishers.
  
  - Note : Latest edition of text books may be used**
-

**III. CORE COURSE –DSC 2A:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**FINANCIAL ACCOUNTING-I****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kind of business transaction.*

**Unit 1 (a): Theoretical Frame work**

- i. Accounting as an information system , the user of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions of accounting.
- ii. The nature of financial accounting principles- Basic Concepts and Conventions, Salient features of Accounting Standard.

**(8 Lectures)****(b) Accounting Process**

From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts. Preparation of trial balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only)

**(8 Lectures)****Unit II (a) Business Income**

- i. Measurement of Business Income- Net Income : Accounting period, the continuity doctrine and matching concept
- ii. Revenue: Concept, revenue recognition principles, recognition of expenses

**(15 Lectures)**

(b) Preparation of financial statements of not for profit organizations

**(9 Lectures)****Unit III: Accounting for Hire Purchase and Consignment.**

- i. Accounting for hire purchase transactions, journal entries, ledger accounts in the books of Hire Vendor and Hire Purchaser for large value
- ii. Consignment : Features, Accounting treatment in the books of consignor and consignee.

**(15 Lectures)****Unit IV: Accounting for Inland Branches**

Inland Branches, Dependent Branches only and Ascertainment of profit by Debtors Method

**(10 Lectures)****Unit V: Accounting of Dissolution of Partnership firm**

Simple dissolution, Insolvency of all partners

**(10 Lectures)**

**Essential Readings**

- Lal Jawahar and Seema Sriwastava, Financial Accounting, Himalaya Publishing House
  - Monga, J.R, Financial Accounting: Concepts and Application Mayoor Paper Backs, New Delhi.
  - Shukla M.C, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol-1, S. Chand & Co.
  - Maheshwari S.N ,Financial Accounting Vikas Publishing House, New Delhi
  - Jain S.P. and K.L. Narang Financial Accounting Kalyani Publishers New Delhi
  - Bhushan Kumar Goyal and ,HN Tiwari, Financial Accounting, Vikas Publishing House, New Delhi
  - P.C. Tulsian, Fianacial Accounting, Tata McGraw Hill, New Delhi
  - Compendium of Statements and Standards of Accounting, ICAI, New Delhi
  - Goldwin, Alderman, Sanyal, Financial Accounting, Cengage Learning
  - Horngreen, Introduction to financial Accounting, Pearson Accounting
-

**IV. CORE COURSE –DSC 3A:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for******End Semester Examination (ESE):***

There will be **two** group of questions. **Group A is compulsory** and will contain three questions. **Question No.1 will be very short answer type** consisting of ten questions of 1 mark each. **Question No.2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six questions of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivisions in each question asked in Theory Examinations.

**BUSINESS STUDIES****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

**Unit I : Foundation of Indian Business**

Indian Experience of Liberalization and Globalization, Technological Innovations and Skill Development, 'Make in India' Movement, Social responsibility and ethics, Emerging opportunities in business and E-Commerce.

**(20 Lectures)****Unit II: Business Enterprise**

Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership Firm, Joint Stock Company, Cooperative Society.

**(10 Lectures)****Unit III: The Process of Management**

Planning; Decision making; Organising: Basic Consideration, Departmentation – Functional, Project, Delegation and Decentralization of Authority.

**(10 Lectures)****Unit IV :**

Leadership : Concept and Styles, Modern Theory of Leadership. Motivation: Concept and Importance, Maslow Need Hierarchy Theory, Herzberg Two Factors Theory, Control : Concept and Process, Communication: Process and Barriers. Change Management : Resistance to change and strategies to manage change, Conflict levels, causes and resolution.

**(25 Lectures)****Unit V:**

Conceptual Framework of Marketing Management, Human Resource Management.

**(10 Lectures)****Essential Readings**

- Singh B.P. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi
- Shankar, Gauri, Modern Business Organisation, Mahavir Book Depot, New Delhi
- Tulsian P.C., Business Organisation and Management, Pearson Education, New Delhi
- Tripathi, P.C., Principles of Management, Tata McGraw Hill, New Delhi
- Barry, Jim, Chandler, John Clark, Heather, Organization and Management, Thompson Learning, New Delhi
- Bushkirk, R.H., Concepts of Business : A Introduction to Business System, Dryden Press, NY
- Douglas McGregor : The Human Side of Enterprise, McGraw Hill New York
- Kotler Phillip, Marketing Management Analysis: Planning, Implementation and Control, Prentice Hall of India, New Delhi
- Robbins, Stephens P., Business Today; New World of Business, Harcourt College Publishers, Fortworth
- Buffa Elwood S., Production/ Operations Management, Prentice Hall of India

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**SEMESTER II**


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**4 Papers****Total 100 x 4 = 400 Marks****I. ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)**

(Credits: Theory-02)

**Marks : 100 (ESE: 3Hrs) =100****Pass Marks Th ESE = 40***Instruction to Question Setter for**End Semester Examination (ESE):**There will be **objective type test** consisting of hundred questions of 1 mark each. Examinees are required to mark their answer on **OMR Sheet** provided by the University.***AECC – ENVIRONMENT STUDIES****Theory: 30 Lectures****Unit 1 : Introduction to environmental studies**

Multidisciplinary nature of environmental studies;  
 Scope and importance; Concept of sustainability and sustainable development.

**(2 lectures)****Unit 2 : Ecosystems**

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :

Forest ecosystem

Grassland ecosystem

Desert ecosystem

Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**(2 lectures)****Unit 3 : Natural Resources : Renewable and Non--renewable Resources**

Land resources and landuse change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water : Use and over--exploitation of surface and ground water, floods, droughts, conflicts over water (international &amp; inter--state).

Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

**(5 lectures)****Unit 4 : Biodiversity and Conservation**

Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots

India as a mega--biodiversity nation; Endangered and endemic species of India

Threats to biodiversity : Habitat loss, poaching of wildlife, man--wildlife conflicts, biological invasions; Conservation of biodiversity : In--situ and Ex--situ conservation of biodiversity.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

(5 lectures)

#### **Unit 5 : Environmental Pollution**

Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution

Nuclear hazards and human health risks

Solid waste management : Control measures of urban and industrial waste.

Pollution case studies.

(5 lectures)

#### **Unit 6 : Environmental Policies & Practices**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture

Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

(4 lectures)

#### **Unit 7 : Human Communities and the Environment**

Human population growth: Impacts on environment, human health and welfare.

Resettlement and rehabilitation of project affected persons; case studies.

Disaster management : floods, earthquake, cyclones and landslides.

Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.

Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

(3 lectures)

#### **Unit 8 : Field work**

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

Visit to a local polluted site--Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems--pond, river, Delhi Ridge, etc.

(Equal to 4 lectures)

#### **Suggested Readings:**

- Raziuddin, M., Mishra P.K. 2014, *A Handbook of Environmental Studies*, Akanaksha Publications, Ranchi.
- Mukherjee, B. 2011: *Fundamentals of Environmental Biology*. Silverline Publications, Allahabad.
- Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
- Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
  - Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36--37.
  - McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29--64). Zed Books.
  - McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
  - Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
  - Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
  - Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
  - Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
  - Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
  - Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
  - Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
  - Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
  - Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
  - Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
  - Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
  - World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University
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**II. CORE COURSE -DSC 1B:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**FINANCIAL ACCOUNTING-II****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objectives:-***The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.*

**Unit I**

**i. Inland Branch Accounting:** Meaning, Objectives, Types of Branches, Accounting records of Branches in the books of Head Office- debtors method, final account method & stock and debtors method, Wholesale Branch accounting. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**(15 Lectures)**

**ii. Departmental Accounting:** Concept, Advantages, Difference between Branches and Departments, Allocation of Expense and unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with a) Final account method and b) Statement form method.

**(15 Lectures)****Unit.ii**

**I. Consignment Accounting:** Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock.

**(5 Lectures)**

**II. Joint venture Accounting:** Joint Venture- Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-venture maintain books of accounts, C) when joint bank account is maintains,

**(10 Lectures)****Unit.iii**

**Depreciation:** The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI).

**(10 Lectures)**



**Unit.IV**

**I. Insolvency Accounting.** Meaning of Insolvency, Insolvency Laws and their Rules, Comparative study of P.T.A. and P.I.A, difference between Balance Sheet and Statement of Affairs & Profit and Loss account and Deficiency Account, Insolvency accounting as per P.T.A and P.I.A rule including Omission of items from records.

**II. Accounting From Incomplete records:** Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting including Conversion of Single entry System into Double Entry System.

**(20 Lectures)**

**Note:**

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

**Essential Readings**

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*.McGraw – Hill Education.
2. Horngren ,*Introduction to Financial Accounting* ,Pearson Education.
3. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.
4. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.*
5. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting*.Vikas Publishing House,New Delhi.
6. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services,New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International Book House*
8. Goldwin ,*Alderman and Sanyal , Financial Accounting,Cengage Learning.*
9. *Tulsian ,P.C Financial Accounting*,PearsonEducation
10. Jain ,S.P and K.L .Narang .*Financial Accounting*,Kalyani Publishers ,New Delhi.
11. Gupta,Nirmal.*FinancialAccounting*.SahityaBhawan ,Agra.
12. Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi.
13. Shukla, S.M, *Financial Accounting- ShahityaBhavan Publications. (Hindi+English)*
14. Dr.S.K.Singh, *Financial Accounting, SBPD Pulications.(Hindi+English)*

**Note :- Latest edition of the text books should be used.**

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**III. CORE COURSE -DSC 2B:**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for  
End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks.*

*Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**AUDITING****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *To provide knowledge of auditing principles, procedures and Techniques in accordance with current legal requirements and professional standards.*

**Unit I:**

Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques, Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit, Audit Procedure- Vouching and verification of assets.

**(20 Lectures)****Unit II:**

Audit of Ltd. Companies: Company Auditor- Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act, 2013.

**(20 Lectures)****Unit III:**

Special areas of Audit- Special features of Cost Audit, Tax audit and Management audit, Recent trends in auditing, Basic considerations of audit in EDP Environment.

**(20 Lectures)****Unit IV:**

Corporate Governance: Conceptual framework of corporate governance, Corporate Governance Reforms, Major Corporate Scandals in India and abroad; Common Governance Problems noticed in various corporate failures.

**(15 Lectures)****Essential Readings**

- Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co., New Delhi
- Jha, Aruna, Auditing, Taxman
- Tandon, B.N., S. Sudarshanam and S. Sudharabahu, a Handbook of Practical Auditing, S.Chand Co. Ltd., New Delhi
- Ghatalia, S.V., Practical Auditing Aliied Publishres Pvt. Ltd, New Delhi
- Singh, A.K., AND Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Co.
- Alvin Arens and James Loebbecke, Auditing: An Integrated Approach
- Ravinder Kumar And Virender Sharma, Auditing Principles And Practice, PHI Learning Christine A Mallin, Corporate Governance (London Edition). Oxford University Press, New Dellhi.
- Bob Tricker, Corporate Governance Principles.Policies And Practice. (London Edition). Oxford University Press, New Dellhi.
- The Companies Act, 2013 (Relevant Sections).
- MC Kuchhal, Corporate Laws, Shri Mahaveer Book Depot, (Publishers), (Relevant Chapters).
- Relevant Publications of ICAI On Auditing (CARO).

**IV. CORE COURSE -DSC 3B:**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for  
End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**BUSINESS LAW****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *The objective of the course is to impart the basic knowledge of the important business laws along with relevant case law.*

**Unit I: The Indian Contract Act. 1872 : General Principals of Law Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract- Offer and acceptance , consideration, contractual capacity
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts

**(15 Lectures)****Unit II: Special Contract**

- a) Contract of Bailment
- b) Contract of Agency

**(15 Lectures)****Unit III: The Sale Of Good Act. 1930**

- a) Contract of Sale, meaning and difference between sale and agreement to sell.
- b) Unpaid seller- meaning and rights of an unpaid seller against the good and buyer.
- c) Auction Sale

**(15 Lectures)****Unit IV: The Negotiable Instruments Act 1881**

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Negotiation: Types and Endorsements
- c) Crossing of Cheque
- d) Bouncing of Cheques

**(15 Lectures)****Unit V: The Information Technology Act, 2000**

- a) Definitions under the act
- b) Electronic Governance
- c) Attribution, acknowledgement, and dispatch of electronic records
- d) Penalties and Adjudication
- e) Appellate Tribunal
- f) Offences

**(15 Lectures)**

**Essential Readings**

- Kuchhal M.C. and Vivek Kuchhal , Business Law, Vikash Publishing House, New Delhi
- Singh, Avtar Business Law, Eastern Book Company, Lucknow.
- Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi
- Sharma J.P. and Sunaina Kanojia, Business Laws, Anne Books Pvt. Ltd, New Delhi
- Sharma J.P. and Sunaina Kanojia, Vyavsayik Sanniyam, Delhi University, Hindi Cell
- Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi
- Chadha, P.R., Business Law Galgotia Publishing House, New Delhi
- Information Technology Rules 2000 with Information Technology Act, 2000, Taxman Publications Pvt. Ltd. New Delhi

**Note : Latest edition of text books may be used**

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**SEMESTER III**


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**4 Papers****Total 100 x 4 = 400 Marks****I. SKILL ENHANCEMENT COURSE SEC 1:**

(Credits: Theory-02)

**Marks : 100 (ESE: 3Hrs) =100****Pass Marks Th ESE = 40***Instruction to Question Setter for**End Semester Examination (ESE):**There will be **objective type test** consisting of hundred questions of 1 mark each. Students are required to mark their answer on **OMR Sheet** provided by the University.***ELEMENTARY COMPUTER APPLICATION SOFTWARES:**

A Common Syllabus Prescribed by Ranchi University

**Theory: 30 Lectures****Objective of the Course***The objective of the course is to generate qualified manpower in the area of Information Technology (IT) and Graphic designing which will enable such person to work seamlessly at any Offices, whether Govt. or Private or for future entrepreneurs in the field of IT.***A. INTRODUCTION TO COMPUTER SYSTEM****Basic Computer Concept**Computer Appreciation - Characteristics of Computers, Input, Output, Storage units, CPU, Computer System. **(1 Lecture)****Input and Output Devices**

Input Devices - Keyboard, Mouse, joystick, Scanner, web cam,

Output Devices- Soft copy devices, monitors, projectors, speakers, Hard copy devices, Printers – Dot matrix, inkjet, laser, Plotters. **(4 lectures)****Computer Memory and Processors**

Memory hierarchy, Processor registers, Cache memory, Primary memory- RAM, ROM, Secondary storage devices, Magnetic tapes, Floppy disks, hard disks, Optical Drives- CD-ROM, DVD-ROM, CD-R, CD-RW, USB Flash drive, Mass storage devices: USB thumb drive. Managing disk Partitions, File System. Basic Processor Architecture, Processor speed, Types of processor.

**(5 lectures)****Numbers Systems and Logic Gates**Decimal number system, Binary number system, Octal number system, Hexadecimal number system, Inter-conversion between the number systems. Basic Logic gates-AND, OR, NOT, Universal logic gates- NAND, NOR **(3 lectures)****Computer Software**Computer Software- Relationship between Hardware and Software, System Software, Application Software, Compiler, Names of some high level languages, Free domain software. **(2 Lectures)**

**Internet & its uses**

History of Internet, WWW and Web Browsers: Web Browsing software, Surfing the Internet, Chatting on Internet, Basic of electronic mail, Using Emails, Document handling, Network definition, Common terminologies: LAN, WAN, MAN, Node, Host, Workstation, Bandwidth, Network Components: Servers, Clients, Communication Media. Wireless network

**(3 Lectures)****Operating system-Windows**

Operating system and basics of Windows, The User Interface, Using Mouse and Moving Icons on the screen, The My Computer Icon, The Recycle Bin, Status Bar, Start and Menu & Menu-selection, Running an Application, Windows Explorer Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows, Windows Setting, Control Panels, Wall paper and Screen Savers, Setting the date and Sound, Concept of menu Using Help, Advanced Windows, Using right Button of the Mouse, Creating Short cuts, Basics of Window Setup, Notepad, Window Accessories

**(2 Lectures)****B. MICROSOFT OFFICE 2007 AND LATEST VERSIONS****Word Processing**

Word processing concepts: saving, closing, Opening an existing document, Selecting text, Editing text, Finding and replacing text, printing documents, Creating and Printing Merged Documents, Character and Paragraph Formatting, Page Design and Layout. Editing and Checking. Correcting spellings. Handling Graphics, Creating Tables and Charts, Document Templates and Wizards, Mail merge and Macros.

**(3 Lectures)****Microsoft Excel (Spreadsheet)**

Spreadsheet Concepts, Creating, Saving and Editing a Workbook, Inserting, Deleting Work Sheets, entering data in a cell / formula Copying and Moving from selected cells, handling operators in Formulae, Functions: Mathematical, Logical, statistical, text, financial, Date and Time functions, Using Function Wizard. Formatting a Worksheet: Formatting Cells changing data alignment, changing date, number, character or currency format, changing font, adding borders and colors, Printing worksheets, Charts and Graphs – Creating, Previewing, Modifying Charts. Integrating word processor, spread sheets, web pages. Pivot table, goal seek, Data filter and scenario manager

**(4 Lectures)****Microsoft Power Point (Presentation Package)**

Creating, Opening and Saving Presentations, Creating the Look of Your Presentation, Working in Different Views, Working with Slides, Adding and Formatting Text, Formatting Paragraphs, Drawing and Working with Objects, Adding Clip Art and other pictures, Designing Slide Shows, Running and Controlling a Slide Show, Printing Presentations. Creating photo album, Rehearse timing and record narration. Master slides.

**(3 Lectures)****Reference Books**

- Nishit Mathur, Fundamentals of Computer , Aph publishing corporation(2010)
- Misty E. Vermaat, Microsoft word 2013 1<sup>st</sup> Edition (2013).
- Satish Jain, M.Geeta, MS- Office 2010 Training Guide, BPB publication (2010)
- Joan Preppernau, Microsoft PowerPoint 2016 step by step, Microsoft press(2015)
- Douglas E Corner, The Internet Book 4<sup>th</sup> Edition, prentice –Hall(2009)
- Faithe wempen, word 2016 in depth 1<sup>st</sup> edition, que publishing(2015)
- Steven welkler, Office 2016 for beginners, Create Space Independent publishing Plateform (2016)

**SKILL ENHANCEMENT LAB- SEC 1 LAB****30 Lectures****A. MS-WORD LAB ASSIGNMENT**

1. Write down the following Paragraph OR any one provided by your teacher;

Without a doubt, the Internet is one of the most important inventions of modern times. The Internet is a global interconnected computer networks which allow each connected computer to share and exchange information with each other. The origins of the Internet can be traced to the creation of Advanced Research Projects Agency Network (ARPANET) as a network of computers under the auspices of the U.S. Department of Defense in 1969.

Apply following effects on The paragraph:

- i. Paragraph **font-size** and **font-type** must be 12 Verdana.
- ii. Paragraph **alignment** must be justified and double line spacing.
- iii. **Highlight** the “(ARPANET)” with green color.
- iv. Make the “Internet” keywords **Bold and Italic**.
- v. Insert any “**WordArt**” and a **symbol** to your document.
- vi. Insert a **clipart** to your document.
- vii. Add following lines to your document:  
Internet, Intranet, Extranet, URL, WWW, Networking, Protocols, HTTP, TCP/IP

2. Create a Table of following fields:

Name, Surname, Age, Gender, Job and apply the following effects

- i. Insert 10 records
- ii. Font size should be 12
- iii. Title size should be 14
- iv. Font type should be Times new Roman
- v. Title color should be blue
- vi. Text color should be black
- vii. Table border should be 2

3. Write a letter on ‘Road Safety’ and send to ‘Multiple Recipients’ using mail merge.

4. Type the paragraph given below:

Today, the Internet is a public, cooperative and self-sustaining facility accessible to hundreds of millions of people worldwide. Physically, the Internet uses a portion of the total resources of the currently existing public telecommunication networks. Technically, what distinguishes the Internet is its use of a set of protocols called TCP/IP (for Transmission Control Protocol/Internet Protocol). Two recent adaptations of Internet technology, the intranet and the extranet, also make use of the TCP/IP protocol. Today, the Internet is a public, cooperative and self-sustaining facility accessible to hundreds of millions of people worldwide. Physically, the Internet uses a portion of the total resources of the currently existing public telecommunication networks. Technically, what distinguishes the Internet is its use of a set of protocols called TCP/IP (for Transmission Control Protocol/ Internet Protocol). Two recent adaptations of Internet technology, the intranet and the extranet, also make use of the TCP/IP protocol.

Apply the following:

- i. Change Internet into Internets at a time
- ii. Highlight TCP/IP in red color
- iii. Replace protocol into protocols
- iv. Find the word "Public"

## **B. MICROSOFT EXCEL LAB ASSIGNMENT**

### **Basic Formatting and Spreadsheet Manipulation**

1. Add rows and columns to an existing spreadsheet
2. Reformat data (center, comma and currency styles, bold, text color)
3. Work with a simple formula (product) and function (sum)

### **Assignment**

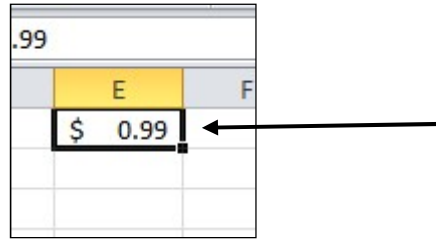
1. Create a workbook as shown below.
2. To enter new rows or columns, simply click on the row or column header to select the whole row or column. Then right click with the mouse and choose insert.
3. Add the new row for S Spade with the data that's shown below (between the original rows 7 and 8).
4. Add a column for gender and the data as shown below (between the original columns A and B). Enter the appropriate gender for yourself in the last row.

A	B	C	D
Name	Male/Female	Genre	Number of Songs
J Smith	F	Blues	50
B Doe	M	Country	110
S Spade	F	Country	200
F Zappa	M	Blues	1400
F Zappa	M	Alternative	2300
J Smith	F	Alternative	150
S Spade	F	Blues	1000
B Doe	M	Blues	75
yourname	M	Blues	800

5. Center the data in columns B and C. Do this by selecting the whole column and click the center icon on the ribbon.
6. Bold the data in row 1, the column headings (ensure that the data all remains visible within the column boundaries).
7. Change the font color for row 1 to Blue.
8. Change the format of the data in column D to comma style (no decimal places showing). There is an icon on the home tab that sets it to comma style easily.
9. Add two new column labels to the right of the current columns; **Unit Price** and **Total Cost**. (They will be in columns E and F.) These two columns of data should be currency type so that the dollar sign is shown. There is an icon to quickly format the selected column as currency type.
10. All tunes are \$.99, so enter that value for all rows in Column E. You can copy quickly by using the **Auto Fill** handle and drag that amount down. When you over your mouse over the tiny square in



the bottom right hand corner of the active cell, your mouse shape will become a skinny plus sign, and you can click and drag that cell to make a copy.



11. Calculate Total Cost (column F) as *column D times Column E*. You will type in a formula like this into cell F2: **=D2\*E2** (Be sure to begin the formula with an equal sign)
12. Use the AutoFill (skinny plus sign) again to copy the formula down column F; down to F10. Double check the picture below to make sure yours has the correct values
13. Add a border to all of the cells (A1-f10) using the Borders tool in the Fonts group on the Home Tab.
14. Change the page layout to landscape. Do this by clicking the Page Layout tab on the ribbon and then to Orientation to Landscape.
15. Save the file.
16. Click in cell F11 and Use the sum function or the shortcut icon that looks like  $\Sigma$  to get the total of the Total Cost column.
17. Ensure that the data is all visible within the column boundaries. Make the columns wider if needed.
18. Save the workbook. Your final spreadsheet should look like the following when printed.

Name	Male/Female	Genre	Number of Songs	Unit Price	Total Cost
J Smith	F	Blues	50	\$ 0.99	\$ 49.50
B Doe	M	Country	110	\$ 0.99	\$ 108.90
S Spade	F	Country	200	\$ 0.99	\$ 198.00
F Zappa	M	Blues	1,400	\$ 0.99	\$ 1,386.00
F Zappa	M	Alternative	2,300	\$ 0.99	\$ 2,277.00
S Spade	F	Blues	1,000	\$ 0.99	\$ 990.00
J Smith	F	Alternative	150	\$ 0.99	\$ 148.50
B Doe	M	Blues	75	\$ 0.99	\$ 74.25
yourname	M	Blues	800	\$ 0.99	\$ 792.00

\$ 6,024.15

**Create a sample table given below in Excel**

- Using formula find Total
- Find the maximum value using MAX function from the **Units** column
- Find minimum value from **Total** column

Order Date	Region	Rep	Item	Units	Unit Cost	Total
1/6/2016	East	Jones	Pencil	95	1.99	189.05
1/23/2016	Central	Kivell	Binder	50	19.99	999.50
2/9/2016	Central	Jardine	Pencil	36	4.99	179.64
2/26/2016	Central	Gill	Pen	27	19.99	539.73
3/15/2016	West	Sorvino	Pencil	56	2.99	167.44
4/1/2016	East	Jones	Binder	60	4.99	299.40
4/18/2016	Central	Andrews	Pencil	75	1.99	149.25
5/5/2016	Central	Jardine	Pencil	90	4.99	449.10
5/22/2016	West	Thompson	Pencil	32	1.99	63.68
6/8/2016	East	Jones	Binder	60	8.99	539.40
6/25/2016	Central	Morgan	Pencil	90	4.99	449.10
7/12/2016	East	Howard	Binder	29	1.99	57.71
7/29/2016	East	Parent	Binder	81	19.99	1,619.19
8/15/2016	East	Jones	Pencil	35	4.99	174.65
9/1/2016	Central	Smith	Desk	2	125.00	250.00
9/18/2016	East	Jones	Pen Set	16	15.99	255.84
10/5/2016	Central	Morgan	Binder	28	8.99	251.72
10/22/2016	East	Jones	Pen	64	8.99	575.36
11/8/2016	East	Parent	Pen	15	19.99	299.85
11/25/2016	Central	Kivell	Pen Set	96	4.99	479.04
12/12/2016	Central	Smith	Pencil	67	1.29	86.43
12/29/2016	East	Parent	Pen Set	74	15.99	1,183.26

### **C. MS-POWERPOINT LAB ASSIGNMENT**

#### **Activity 1 : Using Text & Background/Themes**

- i. Create one new slide and insert any text.
- ii. To make your slide more attractive, use the themes or background.
- iii. Make sure it apply for every slide not only one slide.

#### **Activity 2 : Apply Custom Animation On Text**

- i. Use the custom animation to add effects on your text. Set the text move after you click the mouse.
- ii. If you have more than one text, add effects for each of text.

#### **Activity 3 : Insert Image & WordArt**

- i. Insert one new blank slide.
- ii. Choose one pictures or clip art from any source and insert in your new slide.
- iii. Using the WordArt, make a note or title on your picture.
- iv. Use the custom animation again to add effects on your picture and WordArt.

#### **Activity 4 : Insert Text Box**

- i. Insert one new blank slide.
- ii. Use the text box to insert one paragraph of text and adjust your text.

#### **Activity 5 : Insert Smart Art**

- i. Insert one new blank slide.
- ii. Insert the Smart Art and put your text on the Smart Art.

**Activity 6 : Insert Audio**

- i. Back to your first slide and insert one audio on that slide. The audio must play automatically when you show your slide.
- ii. Make sure the speaker also not appear when you show your slide. (the icon).
- iii. The audio must play when you show alls your slide, not only one slide.

**Activity 7 : inserting Video**

- i. Insert one new slide and insert one short video

**Activity 8 : Save File**

- i. Save your file

**Activity 9 : Create Photo Album & Hyperlink**

- i. Insert one new slide and put a text ex: “My Photo Album”
- ii. Create one photo album and adjust your text and your photos
- iii. Save your photo album with a new file
- iv. Make a hyperlink to your photo using the text “My Photo Album”

**Reference Books:**

- Faithe wempen, word 2016 in depth 1<sup>st</sup> edition, que publishing(2015)
  - steven welkler, Office 2016 for bignners, Create Space Independent publishing plateform(2016)
  - Elaine Marmel, office 2016 simplified, 1<sup>st</sup> Edition, John wiley and sons Inc(2016)
  - Patrice-Anne Rutledge, Easy office 2016 1st edition, Que publishing(2016)
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**II. CORE COURSE -DSC 1C:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for  
End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks.*

*Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**CORPORATE ACCOUNTING****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements*

**Unit I: Accounting for Share Capital and Debentures**

Issue, forfeiture and reissue of forfeited shares – concepts & process of book building. Issue of rights and bonus shares.

**(20 Lectures)****Unit II: Final Accounts**

Preparation of Profit and loss account and balance sheet.

**(9 Lectures)****Unit III: Valuation of Goodwill and Valuation of Shares**

Concept of calculation – Simple Problem Only.

**(12 Lectures)****Unit IV: Amalgamation of Companies**

Concepts and Accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings), Internal Reconstruction.

**(12 Lectures)****Unit V: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard: 21(ICAI).

**(12 Lectures)****Unit VI: Cash Flow Statement**

Concepts of Funds. Preparation of cash flow statement as per Accounting Standard(AS): 3(Revised)(ICAI): Indirect method only.

**(10 Lectures)****Essential Readings**

- Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol. – II. S. Chand & Co. New Delhi.
- Maheshwari, S.N. and S.K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publications, New Delhi.
- Gupta, Nirmal. Corporate accounting. Sahitya Bhawan, Agra.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi Copendum of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- Bhushan Kumar Goyal, Fundamentals of Corporate Accounting. International Book House.

**III. CORE COURSE -DSC 2C:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for  
End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks.*

*Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**FINANCIAL MANAGEMENT****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *To familiarize the students with the principles and practices of financial management.*

**Unit I:**

Financial Management : Nature, Scope and Objective, Profit Maximisation Vs. Wealth Maximisation, Time Value of Money- Compounding and Discounting concept, Risk and Return

**(15 Lectures)****Unit II:**

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return Method, Net Present Value (NPV), Internal Rate of Return (IRR).

**(15 Lectures)****Unit III:**

Cost of Capital and Financing Decisions: Sources of Long term Financing Estimation of Components, Components of Cost of Capital, Methods of calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital

Capital Structure: Determinants, Theories of Capital Structure (Net Income, Net Operating, MM Hypothesis, Traditional Approach), Determinants of Capital Structure.

**(15 Lectures)****Unit IV:**

Dividend Decision: Theories for Relevance and Irrelevance of Dividend Decision for corporate valuation, Cash and Stock Dividends, Dividend policies in practice.

**(15 Lectures)****Unit V:**

Working Capital Decisions: Concept of working capital, Factors affecting Working Capital, Sources of short term finance, working capital estimation, Brief Introduction of Cash management, Receivables Management, Inventory Management and payables management.

**(15 Lectures)****Essential Readings**

- Horne, J.C Van And Wackowich. Fundamentals Of Financial Management.9th Edition New Dellhi Prentice Hall Of India.
- Levy H and M. Sarnat, Principles Of Financial Management. Engelwood Ciiffs,Prentice Hall.
- Johnson,R.W Financial Management .Boston Allyn And Bacon.
- Joy ,O.M . Introduction to Financial Management.Homewood:Irwin.
- Khan And Jain. Financial Management Text Problems . 2nd Edition, Tata Mc Graw Hill
- New Dellhi.
- Pandey ,I M , Financial Management .Vikas Publications.
- Chandra , P Financial Management-Theory And Practice (Tata Mc Graw Hill).
- Rustagi, R.P. Fundamentals of Financial Management.Taxmann Publication Pvt.Ltd.
- 9.Singh J.K, Financial Management-Text And Problems.2nd Edition Dhanpat Rai And Company,Dellhi.
- Singh,Surender And Kaur, Rajeev,Fundamentals Of Financial Managements,Book Bank International.

**IV. CORE COURSE -DSC 3C:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for  
End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks.*

*Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**COMPANY LAW****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013, Case studies involving issues in company laws are required to be discussed.*

**Unit I: Introduction**

Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, dormant company and producer company, illegal association, formation of company.

**(15 Lectures)****Unit II: Documents**

Memorandum of association and its alterations, articles of association and its alterations prospectus - shelf and red herring prospectus, misstatement in prospectus, issue, allotment and forfeiture of shares, calls on shares, issue of sweat capital, employee stock option, issue of bonus shares, transfer and transmission of shares, buyback.

**(16 Lectures)****Unit III: Management**

Classification of directors, director identification number (DIN); appointment; removal of directors , powers and duties; nomination and remuneration committee.

**(14 Lectures)****Unit IV: Company Meetings**

Meeting of shareholders and board; types of meeting, convening and conduct of meetings, Requisites of a valid meeting – notice, agenda.

**(12 Lectures)****Unit V: Dividends and Audit**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditor's Appointment, rotation of auditors, auditor's report

**(12 Lectures)****Unit VI: Winding Up**

Concept and modes of Winding Up, appointment of liquidator

**(6 Lectures)****Essential Readings**

- Gowar , LCB, Principles of Modern Company Law, Stevens & sons, London.
- Hannigan, Brenda,, Company Law, Oxford University Press, U.K
- MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot.(Publishers)
- J.P.Sharma, An Easy Approach to Corporate Laws , Anne Books Pvt. Ltd., New Delhi
- Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth
- Kannal, S. AND V.S. Sworirajan, Company Law Procedure, Taxman Allied Services(P) Ltd. , New Delhi
- Singh, Harpal. Indian Company Law, Galgotia Publishing, New Delhi
- Companies Act and Corporate Laws, Bharat Law House Pvt. Ltd, New Delhi

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**SEMESTER IV**


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**4 Papers****Total 100 x 4 = 400 Marks****I. SKILL ENHANCEMENT COURSE SEC 2:**

(Credits: Theory-02)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40***Instruction to Question Setter for**End Semester Examination (ESE):*

There will be *two* group of questions. **Group A is compulsory** and will contain three questions. **Question No.1 will be very short answer type** consisting of ten questions of 1 mark each. **Question No.2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six questions of 20 marks each, out of which any four are to answer.

*Note:* There may be subdivisions in each question asked in Theory Examinations.

**OFFICE MANAGEMENT****30 Lectures****Unit 1:**

**Office and Office Management:** Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

**(4 Lectures)**

**Filing and Indexing:** Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

**(4 Lectures)****Unit 2:**

**Mail and Mailing Procedures:** Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**(5 Lectures)**

**Forms and Stationery:** Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

**(2 Lectures)****Unit 3:**

**Modern Office Equipments:** Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining

office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

(2 Lectures)

**Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

(2 Lectures)

**Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

(2 Lectures)

#### Unit 4:

**Banking facilities:** Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

(2 Lectures)

**Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work,

**Modes of Payment:** Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

(2 Lectures)

#### UNIT V:

**Role of Secretary:** Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

(5 Lectures)

#### Essential Readings

- Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
- Leffingwell and Robbinson: *Text book of Office Management*, Tata McGraw-Hill.
- Terry, George R: *Office Management and Control*.
- Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
- Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.

**Note: Latest edition of text books may be used.**

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**II. CORE COURSE -DSC 1D:**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**COST ACCOUNTING****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *To acquaint the students with the basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems*

**Unit I:**

Introduction: Meaning, Objectives and Advantages of Cost Accounting, Difference between financial, cost and management accounting, Cost concepts and classifications, Role of cost accountant in an organization.

**(10 Lectures)****Unit II:****Elements of Cost:**

- a. Materials: Material/Inventory control – concept and techniques, Accounting and control of purchases, storages and issues of materials, Methods of pricing of material issues – FIFO, LIFO.
- b. Labour : Accounting and control of labour cost, Labour turnover and fringe benefits.

**(15 Lectures)****Unit III: Overhead**

Classification, Allocation, Apportionment and Absorption of overhead, Under and over absorption, Capacity costs

**(10 Lectures)****Unit IV: Method of Costing**

Contract Costing, Process Costing

**(15 Lectures)****Unit V:**

Service Costing (only transport), Accounting System: Integral and non-integral systems, Reconciliation of cost and financial accounts.

**(15 Lectures)****Unit VI: Marginal Costing and Break –Even Analysis**

Concept of Marginal Costs and Marginal Costing: Assumption of Marginal Costing, Advantages and Limitations of Marginal Costing; Break –Even Analysis: Break-Even Point, Margin of Safety.

**(10 Lectures)**

**Essential Readings**

- Jawahar Lal and Seema Srivastava, Cost Accounting, McGraw Hill Publishing Co.
  - BM Lall Nigam and I.C Jain Cost Accounting Principles Methods and Techniques PHI Private Limited New
  - Bhabatos Banerjee “Cost Accounting - Theory and Practice” PHI Private Limited New Delhi
  - H. V. Jhamb, Fundamentals of Cost Accounting Ane Books Private Limited New Delhi
  - MN Arora Cost Accounting Principle and Practice Vikas Publication House New Delhi
  - MC Shukla, TS Grewal and MP Gupta Cost Accounting Text and Problems S Chand and Co Private Limited New Delhi
  - SP Jain and KL Narang Cost Accounting Principle and Methods Kayal Publishers Jalandhar 8.SN Maheshwari and SN Mittal Cost Accounting Theory and Problems Shree Mahavir Book Depot New Delhi
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**III. CORE COURSE -DSC 2D:**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**MONEY AND BANKING****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objectives:-***The course aims at providing the student with knowledge of basic concepts.*

**Unit I**

**Money:** Evolution of Money, Meaning, Definition, Functions of Money, Forms of Money, and Significance of Money.

**(10 Lectures)****Unit II**

**Changes in the value of Money and its measurements:** Inflation, Deflation Quantity theory of Money. Index Number, Monetary Policy, Indian Money Market

**(25 Lectures)****Unit III**

Monetary Standards, Gresham's Law, Paper standard, Principles of Note Issue, Gold Standard,

**(15 Lectures)****Unit IV**

Banking Growth, Definitions and Functions, Banking System of India- Classification and Organisation, Nationalisation and Social Control of Banks, Indian Banking Legislation, IMF, IBRD.

**(15 Lectures)****Unit V**

RBI, Privatisation of Banks, Reforms in the Banking Sector in India And Narshimham Committee Reports.

**(10 Lectures)****Essential Readings**

- Dr.G.C.Singhai, Money and Banking, ShahityaBhawan Publications(Hindi)
- Dr. Harishchand Sharma, Money and Banking, SBPD Publications,(Hindi)
- Dr. B.C.Sinha, Money and Banking, CSBPD Publications (Hindi)
- Dr. Sharma and Sharma, Money and Banking, SBPD Publications(Hindi)
- Sundaram and Varshney, Banking Law and Practice, Sultan Chand & Sons
- Dr. Suman, Money and Banking (Hindi)
- Sethi, Money and Banking 7 International Trade, S. Chand (Hindi+ English)
- Sayers, An Outline of Banking
- Crowther, An Outline of Money
- Sridhar Pandey, Money and Banking

**IV. CORE COURSE -DSC 3D:**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for  
End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks.*

*Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**INCOME TAX LAW AND PRACTICE****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *To provide basic knowledge and equip students with application of principles and provisions of Income tax Act, 1961*

**Unit 1 :**

Basic concept: Income, agricultural income, assessment year, gross total income, total income, maximum marginal rate of tax. Permanent Account Number(PAN), Residential status, Exempted income under section 10.

**(10 Lectures)****Unit 2 :**

Computation of income under different heads – Salaries, Income from house Property

**(20 Lectures)****Unit 3:**

Computation of income under different heads - Profits or gains of business or profession, Capital gains, Income from other sources

**(25 Lectures)****Unit 4:**

Deductions from gross total income u/s 80C, Rebates and reliefs

**(10 lectures)****Unit 5:**

Computation of total income of individuals,. Tax liability of an individual

**(10 Lectures)****Essential Readings**

- Singhania, Vinod K. and Monika Singhania Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt.Ltd.
- Ahuja , Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Lal, B.B. Income Tax Law And Practice. Konark Publications, New Delhi.

**Journals:**

- Income Tax Reports. Company Law Institute of India Pvt. Ltd.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

**Software:**

- Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

Note: Latest edition of text books and Software may be used.

**SEMESTER V****4 Papers****Total 100 x 4 = 400 Marks****I. SKILL ENHANCEMENT COURSE SEC 3:**

(Credits: Theory-02)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**INVENTORY MANAGEMENT****30 Lectures**

*Objectives: To provide basic knowledge and equip students with various aspects of inventory, inventory management and inventory control.*

**Unit I**

Meaning and Definition of Inventory, Types of Inventory, Need for holding Inventory, Risks and Cost Associated with excessive inventory.

**(10 Lectures)****Unit II**

Meaning and Definition of Inventory Management, Objectives of Inventory Management, advantages of Inventory Management, Limitations of Inventory Management

**(10 Lectures)****Unit III**

Techniques of Inventory Management: EOQ Model, ABC Analysis, Stock Levels, VED Analysis, FSN Analysis, Traditional Techniques.

**(10 Lectures)****Essential Readings**

- Khan And Jain. Financial Management Text Problems . 2nd Edition, Tata Mc Graw Hill
- New Dellhi.
- Pandey ,I M , Financial Management .Vikas Publications.
- Chandra , P Financial Management-Theory And Practice (Tata Mc Graw Hill).
- Rustagi, R.P. Fundamentals of Financial Management.Taxmann Publication Pvt.Ltd.
- 5.Singh J.K, Financial Management-Text And Problems.2nd Edition Dhanpat Rai And Company,Dellhi.
- Singh,Surender And Kaur, Rajeev,Fundamentals Of Financial Managements,Book Bank International.

**II. COMMERCE SPECIFIC (DSE 1A):**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for******End Semester Examination (ESE):***

There will be **two** group of questions. **Group A is compulsory** and will contain three questions. **Question No.1 will be very short answer type** consisting of ten questions of 1 mark each. **Question No.2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six questions of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivisions in each question asked in Theory Examinations.

**PRINCIPLES OF MANAGEMENT****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.*

**Unit I : Introduction**

- 1.1 Concept: Need for study, Managerial Functions – An overview; Coordination – Essence of Managership
- 1.2 Evolution of Management Thought, Classical Approach- Taylor, Fayol, Neo-Classical and Human Relations Approach- Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach

**(15 Lectures)****Unit II: Planning**

- 2.1 Types of Plan – Meaning, objectives, Significance of Planning. An overview to highlight the differences
- 2.2 Strategic planning – Concepts ,process , Importance and Limitations
- 2.3 Decision –making – concept , importance; Committee and Group Decision-making, Process ,

**(15 Lectures)****Unit III: Organizing**

- 3.1 Concept
- 3.2 Process of organizing – An overview, Span of Management, Different types of authority (line and staff and functional), Decentralization , Delegation
- 3.3 Formal and Informal Structure
- 3.4 Principles of Organizing

**(15 Lectures)****Unit IV: Staffing and Leadership**

- 4.1 Concept of Staffing, An overview of Staffing
- 4.2 Motivation – Concept , Importance, extrinsic and intrinsic motivation; Major Motivation Theories – Maslow's need Hierarchy theory; Herzberg's Two – factors theory , Vroom's Expectation Theory.
- 4.3 Leadership – Concept, Importance, Theories of Leadership
- 4.4 Communication- Concept purpose, process, Oral and written communication, Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication

**(15 Lectures)**

**Unit V: Control**

5.1 Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control – Ratio Analysis (ROI), Budgetary Control.

5.2 Emerging issues in Management

**(15 Lectures)**

**Essential Readings**

- Harold koontz and Heinz Wehrich, Essentials of Management, Pearson Education.
- Stephen Robbins and M. Coulter, Management, Pearson Education
- Stephen P Robbins, David A Decenzo, Sanghmitra Bhattacharya and Madhushree Manda Agarwal, Fundamentals of Management, Essentials, Concepts and Applications, Pearson Education
- Drucker Peter F, Practice of Management, Mercury Book , Landon
- George Terry Principle of Management, Richard D Irwin
- Newman summer and Gilbert, Management, PHI
- James H Donnelly, Fundamental of Management, Pearson Education
- Chhabra, T.N. Essential of Management. Sun india
- Griffin Management Principles and Application, Cengage Learning
- Robert Kreitner, Management Theory and Application, Cengage Learning

Note: Latest edition of books may be used

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**III. COMMERCE SPECIFIC (DSE 2A):**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**PERSONNEL MANAGEMENT****Theory: 75 Lectures, Tutorial: 15 Lectures****Unit I : Personnel Management**

Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM.  
**(15 Lectures)**

**Unit II : Acquisition of Human Resource**

Human Resource Planning – Quantitative and Qualitative dimensions, job analysis – job description and job specification, Recruitment – concept and sources, Selection – Concept and process.  
**(15 Lectures)**

**Unit III: Training and Development**

Concept and Importance, Identifying training and Development Needs, Designing Training Programs, Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, Evaluating Training Effectiveness.  
**(15 Lectures)**

**Unit IV: Performance Appraisal**

Nature and objectives, Performance appraisal process, Methods of performance appraisal, potential appraisal.  
**(15 Lectures)**

**Unit V: Compensation and Maintenance of Employees**

Compensation - concept and policies, job evaluation, methods of wage payments, fringe benefit, Employee Welfare, society security, Grievance handling and redressal.  
**(15 Lectures)**

**Essential Readings**

- Gary Dessler. A Framework for Human Resource Management. Pearson
- DeCenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
- Bohlander and Snell, Principals of Human Resource Management, Cengage Learning.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication, New Delhi.
- Inancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

Note: Latest edition of text books may be used

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**IV. COMMERCE SPECIFIC (DSE 3A):**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**INTERNATIONAL TRADE****Theory: 75 Lectures, Tutorial: 15 Lectures**

**Objective:** *The objective of course is to expose students to the concept ,importance dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.*

**Unit I:**

1. Introduction to International Trade: Meaning, Definition, Objective, Functions and Reasons  
(8 Lectures)
2. International Business Environment: National and foreign environments and their components , recent trends in world trends in world trade in goods and services; Trends in India's foreign trade.  
(8 Lectures)

**Unit II:**

1. Theories of International Trade; WTO – Its objectives, principles, functioning; An overview of other organizations – UNCTAD, World Bank and IMF;  
(8 Lectures)
2. Balance of payment and Terms of Trade.  
(8 Lectures)

**Unit III:**

1. International Financial Environment: International financial system and institutions; Foreign exchange markets, Forward Market ; Rate, Long and Short forward position, forward premium  
(20 Lectures)
2. Foreign investments – types and flows; Foreign investment in Indian perspective.  
(8 Lectures)

**Unit IV:**

1. Foreign Direct Investment – Need, Impact and Indian Policies for FDI  
(5 Lectures)
2. Developments and Issues in International Business ; Role of IT in international business; International business and ecological considerations.; Outsourcing and its impact  
(10 Lectures)

**Essential Readings**

- Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
  - Johnson, Derbe, and Colin Turner International Business: Themes & issues in the Modern Global Economy. London Roulledge.
  - Cherunilam Francis International Business: Text and Cases. Prentice Hall of India Pvt. Ltd.
  - Daniels John D. Lee H Radenbaugh and David P. Sullivan. International Business Pearson Education
  - Justin Paul International Business. Prentice Hall of India Ltd.
  - Michel R. Czinkota. Et al. International Business Fortforth: The Dryden Press.
  - Bennett, Roger, International Business. Delhi. Pearson
  - Sumati Verma International Business Pearson Education.
  - V Sharan, International Business Pearson Education.
  - Peng and Srivastav Global Business, Cengage learning.
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**SEMESTER VI**


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**4 Papers****Total 100 x 4 = 400 Marks****I. SKILL ENHANCEMENT COURSE SEC 4:**

(Credits: Theory-02)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**WORKING CAPITAL MANAGEMENT****30 Lectures**

**Objectives:** *This course will teach fundamentals of Working Capital Management and it is targeted against Entrepreneurs (to correct their Working Capital Management Systems) -CA / CMA / CFA / CPA Aspirants to pursue their examinations*

**Unit I: Management of Working Capital**

Meaning and Definition of Working Capital, Types of Working Capital, Importance of Working Capital, Factors affecting Working Capital, Advantages of Working Capital, Need and Determination of Working Capital, Sources of Working Capital

**(15 Lectures)****Unit II: Management of Cash**

Meaning and Objectives of Cash Management, Motives for holding cash, Determination of Optimum level of Cash, Methods of Cash Management, Models of Cash Management

**(8 Lectures)****Unit II: Management of Receivables**

Meaning and Nature of Receivables, Benefits of Receivables, Meaning of Receivables Management, Factors affecting Investment in Receivables, Scope of Receivable Management, Credit Policy, Control of Receivables.

**(7 Lectures)****Essential Readings**

- Khan And Jain. Financial Management Text Problems . 2nd Edition, Tata Mc Graw Hill
  - New Dellhi.
  - Pandey ,I M , Financial Management .Vikas Publications.
  - Chandra , P Financial Management-Theory And Practice (Tata Mc Graw Hill).
  - Rustagi, R.P. Fundamentals of Financial Management.Taxmann Publication Pvt.Ltd.
  - Singh J.K, Financial Management-Text And Problems.2nd Edition Dhanpat Rai And Company,Dellhi.
  - Singh,Surender And Kaur, Rajeev,Fundamentals Of Financial Managements,Book Bank International.
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**II. COMMERCE SPECIFIC (DSE 1B):**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. **Group A is compulsory** and will contain three questions. **Question No.1 will be very short answer type** consisting of ten questions of 1 mark each. **Question No.2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six questions of 20 marks each, out of which any four are to answer.*

***Note:** There may be subdivisions in each question asked in Theory Examinations.*

**RURAL MARKETING****Theory: 75 Lectures, Tutorial: 15 Lectures****Unit I : Introduction to Rural Market**

Definition & Scope of Rural Marketing, classification of rural markets, rural vs. urban markets. Rural Market in India- Size & Scope, Emerging Profile of Rural Markets in India, Problems of rural market. Constraints in Rural Marketing and Strategies to overcome constraints

**(15 Lecture)****Unit II : Rural Consumer Behaviour**

Consumer buying behaviour models, Factors affecting Consumer Behaviour, Characteristics of Rural consumer- Age and Stages of the Life cycle, Occupation and Income, Economic circumstances, Lifestyle, Personality and Brand Belief, Buying Process

**(15 Lecture)****Unit III : Rural Marketing of FMCG**

Indian FMCG industry, characteristics of Indian FMCG sector, Challenges in the FMCG industry, Rural Marketing of FMCG's: Select case studies Rural Marketing of Consumer durables: Issues related to consumer durables in the rural market, Rural Marketing of Consumer durables: Select case studies Rural marketing of financial services

**(15 Lecture)****Unit IV : Marketing of Agricultural Produce**

Profiling of Indian agricultural produces marketing, challenges in marketing of agricultural produce, Strategies to promote marketing of agricultural produce Marketing of rural artisan products, Characteristics of Indian handicrafts industry, marketing strategies for the development of rural artisan sector.

**(15 Lecture)****Unit V : Distribution Strategy**

Introduction Accessing Rural Markets, Coverage Status in Rural Markets, Channels of Distribution, Evolution of Rural Distribution Systems- Wholesaling, Rural Retail System, Vans, Channels of Distribution: Haats/Shandies, Public Distribution System, Co-operative Societies, Communication Strategy: Challenges in Rural Communication, Developing Effective Communication, Determining Communication Objectives, Designing the Message, Selecting the Communication Channels. Creating Advertisements for Rural Audiences. Rural Media.

**(15 Lecture)**

**Essential Readings**

1. Kashyap Pradeep, Rural Marketing, Pearson Education India, New Delhi
2. Dogra, Rural Marketing- Concepts and Practices, Tata McGraw Hill, New Delhi
3. Mathur, U.C., Rural Marketing- Text and Cases, Excel Books India
4. Singh, Awadhesh Kumar, Rural Marketing- Indian Perspective, New Age International, New Delhi
5. Velayudhan, Sanal Kumar, Rural Marketing- Targeting The Non Urban Consumer, Sage Publications India.

Note: Latest edition of books may be used

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**III. COMMERCE SPECIFIC (DSE 2B):**

(Credits: Theory-05, Tutorial-01)

**Marks : 100 (ESE 3Hrs) =100****Pass Marks Th ESE = 40*****Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**PUBLIC ENTERPRISES****Theory: 75 Lectures, Tutorial: 15 Lectures****Unit I: An Overview of Public Sector Enterprises (20 Lectures)**

Public Sector in India: Evolution, and Growth, Public Sector Enterprises- International Scenario, Forms of Public Enterprises- Departmental Undertakings-Statutory Corporations, Government Company, Changing PE Environment: Privatization and disinvestment, Mergers and Acquisitions

**Unit II: Governance and Accountability (18 Lectures)**

Accountability in Public Enterprise - Interface with Government/Ministries, Interface with Parliament and its Committees, CAG Audit, Committee on Public Undertakings , Classification of PEs and Delegation of Financial Powers, Corporate Governance and Board of Directors, Corporate Social Responsibility in PEs .

**Unit III: Financial Management (18 Lectures)**

Pricing in Public Sector Enterprises, Capital Structures and Public Enterprises, Working capital management, Tax Planning in Public Sector Enterprises

**Unit IV: Performance Management (10 Lectures)**

Institutional Machinery for Performance Evaluation – MoU Task Force, High Power Committee. Memorandum of Understanding (MoU) in Public Enterprises- Process and Principles, Performance Management in Central Public Sector Enterprises in India, Turnaround of Public Sector Enterprises

**Unit V: State Level Public Enterprises (9 Lectures)**

Evolution of State Level Public Enterprises (SLPEs) in India ,Structure and composition of SLPEs, Sectoral Aspects of SLPEs 20. Performance of SLPEs

**Essential Readings**

- Hanson, Robert Henry, Public Enterprises and Economic Development, Routledge & K. Paul

**IV. COMMERCE SPECIFIC (DSE 3B):**

(Credits: Theory-05, Tutorial-01)

Marks : 100 (ESE 3Hrs) =100

Pass Marks Th ESE = 40

***Instruction to Question Setter for******End Semester Examination (ESE):***

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**ECONOMIC DEVELOPMENT OF INDIA****Theory: 75 Lectures, Tutorial: 15 Lectures****Unit I: Basic Issues in Economic Development**

Characteristics of underdevelopment countries with special reference to India, sustainability industrial factors.

**(5 Lectures)****Unit II: Issues in Indian Planning**

Objective and Critical evaluation (growth self-reliance Employment generation inequality reduction, poverty removal , Saving and Investment ,Mobilization of Internal and External financial.

**(10 Lectures)****Unit III: Policy Regimes**

- a) The evaluation of planning and import substituting industrialization
- b) Economic reform and liberalization.

**(15 Lectures)****Unit IV : Growth, Development and Structural Change**

- a) The experience of Growth Development and Structural Change in different phases .
- b) The Institutional Framework: Pattern of assets ownership in agriculture and industry: policies for restructuring agrarian relations.

**(25 Lectures)****Unit V: Sector-wise Trends and Issues**

- a) **Industry:** Industries policy: pre and post 1991. Relative roles of large and small scale. Foreign Institutional Capital , Foreign Direct Investment)
- b) **Foreign Trade:** Role and importance of foreign trade in India. The balance of trade and Balance of payments situations.
- c) **Price:** Monetary and Fiscal policies.

**(20 Lectures)**

COURSES OF STUDY FOR ABILITY ENHANCEMENT COMPULSORY COURSE IN  
"COMMERCE"

**SEMESTER I**

**1 Paper**

**Total 100 x 1 = 100 Marks OR Total 50 x 2 = 100 Marks**

**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)**

(Credits: Theory-02)

**योग्यता संवर्धन अनिवार्य पाठ्यक्रम :**

(क्रेडिट: थ्योरी -02)

**Any One Compulsory Language Communication Prescribed by Ranchi University:**

Business Communication (Only for Commerce)/ English Communication/ Hindi Communication /

NH + MB (Non Hindi + Matri Bhasha) Communication

**(Refer Syllabus of any One Subject of AECC Curriculum of Ranchi University from List of Syllabus as Prescribed below)**

**I. BUSINESS COMMUNICATION**

**(Only for Commerce Steam)**

**Theory: 30 Lectures**

**Marks : 100 (ESE 3Hrs) =100**

**Pass Marks Th ESE = 40**

*Instruction to Question Setter for*

*End Semester Examination (ESE):*

*There will be two group of questions. Group A is compulsory and will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivisions in each question asked in Theory Examinations.*

**OBJECTIVE:** To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**CONTENTS:**

**Unit I: Introduction**

**6 Lectures**

Nature, Process and Importance of Communication, Types of Communication (verbal and Non Verbal), Different forms of Communication. Barriers to Communication

**Unit II: Business Correspondence**

**8 Lectures**

Letter Writing, presentation, living quotations, Sending quotations, Placing orders, inviting tenders, Sales Letters, claim & adjustment letters and social correspondence.

**Unit III: Report Writing**

**8 Lectures**

Session 2019-22 onwards



Identify the types of reports, define the basic format of a report, identify the steps of report writing, determine the process of writing a report, Apply citation rules in reports.

#### Unit IV: Business language and presentation

4 Lectures

Importance of business language, Common Errors in English, Oral Presentation Importance, Characteristics, Presentation Plan.

#### Unit V: Technology and Business Communication

4 Lectures

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking, Strategic importance of e- communication.

#### Suggested Readings:

- Lesikar, R.V. & Flatley, M.E.; Basic Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Bovee, and Thrill, Business Communication Today, Pearson Education
- Shirley Taylor, Communication for Business, Pearson Education
- Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH

**Note: Latest edition of text books may be used.**

**OR [Refer Syllabus of AECC of Ranchi University for contents in detail]**

**II. ENGLISH COMMUNICATION OR** (Credits: Theory-02)

**III. HINDI COMMUNICATION OR** (Credits: Theory-02)

**IV. NH + MB COMMUNICATION** (Credits: Theory-01 + 01 = 2)

(NON-HINDI + MATRI BHASHA COMMUNICATION)

अहिन्दी + मातृभाषा संप्रेषण (संचार) (क्रेडिट: थ्योरी 01 + 01 = 02)

**IV. [A] NON-HINDI COMMUNICATION** Marks: 50 (ESE 1.5 Hrs) = 50; Theory: 15 Lectures

अहिन्दी संप्रेषण (संचार) (क्रेडिट: सैद्धान्तिक - 01)

**IV. [B] MATRI BHASHA COMMUNICATION**

Theory: 15 Lectures

मातृभाषा संप्रेषण (संचार) Marks : 50 (ESE 1.5 Hrs) = 50

(क्रेडिट: सैद्धान्तिक - 01)

**[B 1] ALTERNATE ENGLISH OR**

**[B 2] BENGALI COMMUNICATION OR**

**[B 3] SANSKRIT COMMUNICATION OR**

**[B 4] URDU COMMUNICATION OR**

**[B 5] T.R.L. COMMUNICATION**

SAMPLE CALCULATION FOR SGPA & CGPA FOR UNDERGRADUATE 'B.Sc./B.A./B.Com  
General' PROGRAMME

**Distribution of Credits Semester wise for Undergraduate Courses**

**Table B-1: UG (B.A./ B.Sc./B.Com. Programme)**

**Semester wise distribution of 120 Credits**

	<b>CC</b>	<b>AECC</b>	<b>GE</b>	<b>SEC</b>	<b>DSE</b>	<b>Total Credits</b>
Semester I	18	02				20
Semester II	18	02				20
Semester III	18			02		20
Semester IV	18			02		20
Semester V				02	18	20
Semester VI				02	18	20
	<b>72</b>	<b>04</b>		<b>08</b>	<b>36</b>	<b>120</b>

CC=Core Course; AECC=Ability Enhancement Compulsory Course; GE=Generic Elective; SEC=Skill Enhancement Course; DSE=Discipline Specific Elective

**Table B-1: Sample calculation for SGPA for B.A./B.Sc./B.Com. Program**

Course	Credit	Grade Letter	Grade Point	Credit Point (Credit X Grade)	SGPA (Credit Point/Credit)
<b>Semester I</b>					
DSC - 1A	06	B	6	36	
DSC - 2A	06	B+	7	42	
DSC - 3A	06	C	5	30	
AECC – 1	02	<b>B</b>	6	12	
<b>Total</b>	<b>20</b>			<b>120</b>	<b>6.0 (120/20)</b>
<b>Semester II</b>					
DSC - 1B	06	B	6	36	
DSC - 2B	06	B	6	36	
DSC - 3B	06	C	5	30	
AECC – 2	02	A+	9	18	
<b>Total</b>	<b>20</b>			<b>120</b>	<b>6.0 (120/20)</b>
<b>Semester III</b>					
DSC - 1C	06	A	8	48	
DSC - 2C	06	A+	9	54	
DSC - 3C	06	A	8	48	
SEC – 1	02	A	8	16	
<b>Total</b>	<b>20</b>			<b>166</b>	<b>8.3 (166/20)</b>
<b>Semester IV</b>					
DSC - 1D	06	C	5	30	
DSC - 2D	06	B	6	36	
DSC - 3D	06	B+	7	42	
SEC – 2	02	A+	9	18	
<b>Total</b>	<b>20</b>			<b>126</b>	<b>6.3 (126/20)</b>
<b>Semester V</b>					
DSE - 1A	06	B	6	36	
DSE - 2A	06	A+	9	54	
DSE - 3A	06	A	8	48	
SEC – 3	02	B	6	12	
<b>Total</b>	<b>20</b>			<b>150</b>	<b>7.5 (150/20)</b>
<b>Semester VI</b>					
DSE - 1B	06	B+	7	42	
DSE - 1B	06	B	6	36	
DSE - 1B	06	C	5	30	
SEC - 4	02	C	5	10	
<b>Total</b>	<b>20</b>			<b>118</b>	<b>5.9 (118/20)</b>
<b>CGPA</b>					
<b>Grand Total</b>	<b>120</b>			<b>800</b>	<b>6.67 (800/120)</b>

**Table B- 2: Sample calculation for CGPA for B.A./B.Sc./B.Com. Program**

Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI
Credit:20; SGPA: 6.0	Credit:20; SGPA: 6.0	Credit:20; SGPA: 8.3	Credit:20; SGPA: 6.3	Credit:20; SGPA: 7.5	Credit:20; SGPA: 5.9

**Thus CGPA= (20x6.0+20x6.0+20x8.3+20x6.3+20x7.5+20x5.9)/120=6.67**

## MARKS DISTRIBUTION FOR EXAMINATIONS AND FORMAT OF QUESTION PAPERS

**Marks Distribution of End Semester Theory Examinations:****Table No. C1:** Marks distribution of Theory Examinations of End Semester

Topic	Code	Full Marks	Pass Marks	Time	Group-A <sup>#</sup> (Very short answer type Compulsory Questions) No. of Questions x Marks = F.M.	Group-B (Descriptive Questions with Choices ) No. of Questions x Marks = F.M.	Total No. of Questions to Set	
							Group A <sup>#</sup>	Group B
End Sem	T75	75	30	3 Hrs	Q.No.1 (10x1) + 1x5 =15	4 (out of 6) x15 =60	2	6
	T100	100	40	3 Hrs	Q.No.1 (10x1) + 2x5 =20	4 (out of 6) x20 =80	3	6
	T50 +T50	50X2=100	20	3 Hrs	2 x5 =10	2 (out of 3) x20 =40	2	3

# Question No.1 in Group-A carries 10 very short answer type 1 Mark Questions.

**Marks Distribution of Mid/End Semester Practical Examinations:****Table No. C2:** Marks distribution of Practical Examinations of End Semester

Topic	Code	Full Marks	Pass Marks	Time	Distribution of Marks			Total No. of Questions to Set
					Experiment	Record	Viva	
End Sem	P25	25	10	3 Hrs	15	5	5	
	P50	50	20	3 Hrs	30	10	10	Pr. with components of both papers
	P75	75	30	3 Hrs	45	15	15	Pr. with components of all three papers
	P100	100	40	3 Hrs	60	20	20	Pr. with components of all four papers

**Abbreviations :** T= Theory Examination, P= Practical Examination.

**Mid Sem\*** : There will be 15 Marks Theory Examination in Practical Subjects and 25 Marks Theory Examination in Non-Practical Subjects/ Papers. 25 Marks Theory Examination may include 10 Marks questions from Assignment/ Project/ Tutorial where ever applicable.

**Note** : There may be subdivisions in each question asked in Theory Examinations.

## FORMAT OF QUESTION PAPER FOR END SEM EXAMINATION

OF

AECC NH + MB COMMUNICATION



## Ranchi University, Ranchi

End Sem No.Exam Year

**Subject/ Code**

**F.M.** =50**P.M.**=20**Time**=1.5Hrs.

**General Instructions:**

- i. **Group A** carries short answer type **compulsory** questions.  
(खंड 'A' में लघु उत्तरीय अनिवार्य प्रश्न हैं।)
- ii. **Answer 2 out of 3** subjective/ descriptive questions given in **Group B**.  
(खंड 'B' के तीन में से किन्हीं दो विषयनिष्ठ/ वर्णनात्मक प्रश्नों के उत्तर दें।)
- iii. Answer in your own words as far as practicable.  
(यथासंभव अपने शब्दों में उत्तर दें।)
- iv. Answer all sub parts of a question at one place.  
(एक प्रश्न के सभी भागों के उत्तर एक साथ लिखें।)
- v. Numbers in right indicate full marks of the question.  
(पूर्णांक दायीं ओर लिखे गये हैं।)

**Group A**

- |         |  |     |
|---------|--|-----|
| 1. .... |  | [5] |
| 2. .... |  | [5] |

**Group B**

- |         |  |      |
|---------|--|------|
| 3. .... |  | [20] |
| 4. .... |  | [20] |
| 5. .... |  | [20] |

**Note:** There may be subdivisions in each question asked in Theory Examination.

## FORMAT OF QUESTION PAPER FOR END SEM EXAMINATION

OF

SUBJECTS WITHOUT PRACTICAL



## Ranchi University, Ranchi

End Sem No.Exam Year

**Subject/ Code**

**F.M.** =75**P.M.** =40 (Including Mid Sem)**Time**=3Hrs.

**General Instructions:**

- i. **Group A** carries very short answer type **compulsory** questions.
- ii. **Answer 4 out of 6** subjective/ descriptive questions given in **Group B**.  
(खंड 'B' के छः में से किन्हीं चार विषयनिष्ठ/ वर्णनात्मक प्रश्नों के उत्तर दें।)
- iii. Answer in your own words as far as practicable.  
(यथासंभव अपने शब्दों में उत्तर दें।)
- iv. Answer all sub parts of a question at one place.  
(एक प्रश्न के सभी भागों के उत्तर एक साथ लिखें।)
- v. Numbers in right indicate full marks of the question.  
(पूर्णांक दायीं ओर लिखे गये हैं।)

**Group A**

1. [10x1=10]
- i. ....
  - ii. ....
  - iii. ....
  - iv. ....
  - v. ....
  - vi. ....
  - vii. ....
  - viii. ....
  - ix. ....
  - x. ....

2. .... [5]

**Group B**

3. .... [15]
4. .... [15]
5. .... [15]
6. .... [15]
7. .... [15]
8. .... [15]

**Note:** There may be subdivisions in each question asked in Theory Examination.

## FORMAT OF QUESTION PAPER FOR END SEM EXAMINATION

OF

GE, SEC, GENERAL &amp; AECC HINDI/ ENGLISH COMMUNICATION



## Ranchi University, Ranchi

End Sem No.Exam Year

**Subject/ Code**

**F.M.** =100**P.M.**=40**Time**=3Hrs.**General Instructions:**

- i. **Group A** carries very short answer type **compulsory** questions.
- ii. **Answer 4 out of 6** subjective/ descriptive questions given in **Group B**.  
(खंड 'B' के छः में से किन्हीं चार विषयनिष्ठ/ वर्णनात्मक प्रश्नों के उत्तर दें।)
- iii. Answer in your own words as far as practicable.  
(यथासंभव अपने शब्दों में उत्तर दें।)
- iv. Answer all sub parts of a question at one place.  
(एक प्रश्न के सभी भागों के उत्तर एक साथ लिखें।)
- v. Numbers in right indicate full marks of the question.  
(पूर्णांक दायीं ओर लिखे गये हैं।)

**Group A**

- |    |            |           |
|----|------------|-----------|
| 1. |            | [10x1=10] |
|    | i. ....    |           |
|    | ii. ....   |           |
|    | iii. ....  |           |
|    | iv. ....   |           |
|    | v. ....    |           |
|    | vi. ....   |           |
|    | vii. ....  |           |
|    | viii. .... |           |
|    | ix. ....   |           |
|    | x. ....    |           |
| 2. | .....      | [5]       |
| 3. | .....      | [5]       |

**Group B**

- |    |       |      |
|----|-------|------|
| 4. | ..... | [20] |
| 5. | ..... | [20] |
| 6. | ..... | [20] |
| 7. | ..... | [20] |
| 8. | ..... | [20] |
| 9. | ..... | [20] |

**Note:** There may be subdivisions in each question asked in Theory Examination.