

संशोधित पाठ्यक्रम  
बी.ए./बी.एस-सी./बी.कॉम./बी.एच.एस.-सी.  
भाग - एक (आधार पाठ्यक्रम)  
प्रश्न पत्र- प्रथम (हिन्दी भाषा)  
(पेपर कोड -0101)

पूर्णांक- 75

नोट :-

1. प्रश्न पत्र 75 अंक का होगा।
2. प्रश्न पत्र अनिवार्य होगा।
3. इसके अंक श्रेणी निर्धारण के लिए जोड़े जायेंगे।
4. प्रत्येक इकाई के अंक समान होंगे।

पाठ्य विषय :-

इकाई-1

- क. पल्लवन, पन्नाचार, अनुवाद, पारिभाषिक शब्दावली एवं हिंदी में पदनाम
- ख. ईदगाह (कहानी) - मुंशी प्रेमचंद

इकाई-2

- क. शब्द शुद्धि, वाक्य शुद्धि, शब्द ज्ञान-पर्यायवाची शब्द, विलोम शब्द, अनेकार्थी शब्द, समश्रुत शब्द, अनेक शब्दों के लिए एक शब्द एवं मुहावरे-लोकोक्तियाँ
- ख. भारत वंदना (कविता)- सूर्यकान्त त्रिपाठी निराला

इकाई-3

- क. देवनागरी लिपि - नामकरण, स्वरूप एवं देवनागरी लिपि की विशेषताएँ, हिंदी अपठित गद्यांश, संक्षेपण, हिंदी में संक्षिप्तीकरण
- ख. भोलाराम का जीव (व्यंग्य) - हरिशंकर परसाई

इकाई-4

- क. कम्प्यूटर का परिचय एवं कम्प्यूटर में हिंदी का अनुप्रयोग
- ख. शिकागो से स्वामी विवेकानंद का पत्र

इकाई-5

- क. मानक हिन्दी भाषा का अर्थ, स्वरूप, विशेषताएँ, मानक, उपमानक, अमानक भाषा
- ख. सामाजिक गतिशीलता - प्राचीन काल, मध्यकाल, आधुनिक काल

## आधार पाठ्यक्रम

### FOUNDATION COURSE

#### PAPER - II

#### ENGLISH LANGUAGE (Paper Code-0102)

M.M. 75

**UNIT-1 Basic Language skills : Grammar and Usage.**

Grammar and Vocabulary based on the prescribed text.  
To be assessed by objective / multiple choice tests.

(Grammar - 20 Marks  
Vocabulary - 15 Marks)

**UNIT-2 Comprehension of an unseen passage.**

05

This should imply not only (a) an understanding of the passage in question, but also (b) a grasp of general language skills and issues with reference to words and usage within the passage and (c) the Power of short independent composition based on themes and issues raised in the passage.

To be assessed by both objective multiple choice and short answer type tests.

**UNIT-3 Composition : Paragraph writing**

10

**UNIT-4 Letter writing (The formal and one Informal)**

10

Two letters to be attempted of 5 marks each. One formal and one informal.

**UNIT-5 Texts :**

15

Short prose pieces (Fiction and not fiction) short poems, the pieces should cover a range of authors, subjects and contexts. With poetry if may sometimes be advisable to include pieces from earlier periods, which are often simpler than modern examples. In all cases, the language should be accessible (with a minimum of explanation and reference to standard dictionaries) to the general body of students schooled in the medium of an Indian language.

Students should be able to grasp the contents of each piece; explain specific words, phrases and allusions; and comment on general points of narrative or argument. Formal Principles of Literary criticism should not be taken up at this stage.

To be assessed by five short answers of three marks each.

**BOOKS PRESCRIBED -**

English Language and Indian Culture - Published by M.P. Hindi Granth Academy Bhopal.

Part - I

**SYLLABUS FOR ENVIRONMENTAL STUDIES AND HUMAN RIGHTS**

(Paper code-0828)

MM. 75

इन्वारमेंटल साईसेस के पाठ्यक्रम को स्नातक स्तर भाग-एक की कक्षाओं में विश्वविद्यालय अनुदान आयोग के निर्देशानुसार अनिवार्य रूप से शिक्षा सत्र 2003-2004 (परीक्षा 2004) से प्रभावशील किया गया है। स्वशासी महाविद्यालयों द्वारा भी अनिवार्य रूप से अंगीकृत किया जाएगा।

भाग 1, 2 एवं 3 में से किसी भी वर्ष में पर्यावरण प्रश्न-पत्र उत्तीर्ण करना अनिवार्य है। तभी उपाधि प्रदाय योग्य होगी।

पाठ्यक्रम 100 अंकों का होगा, जिसमें से 75 अंक सैद्धांतिक प्रश्नों पर होंगे एवं 25 अंक क्षेत्रीय कार्य (Field Work) पर्यावरण पर होंगे।

सैद्धांतिक प्रश्नों पर अंक - 75 (सभी प्रश्न इकाई आधार पर रहेंगे जिसमें विकल्प रहेगा)

(अ) लघु प्रश्नोंत्तर - 25 अंक

(ब) निबंधात्मक - 50 अंक

Field Work - 25 अंकों का मूल्यांकन आंतरिक मूल्यांकन पद्धति से कर विश्वविद्यालय को प्रेषित किया जावेगा। अभिलेखों की प्रायोगिक उत्तर पुस्तिकाओं के समान संबंधित महाविद्यालयों द्वारा सुरक्षित रखेंगे।

उपरोक्त पाठ्यक्रम से संबंधित परीक्षा का आयोजन वार्षिक परीक्षा के साथ किया जाएगा।

पर्यावरण विज्ञान विषय अनिवार्य विषय है, जिसमें अनुत्तीर्ण होने पर स्नातक स्तर भाग-एक के छात्र/छात्राओं को एक अन्य विषय के साथ पूरक की पात्रता होगी। पर्यावरण विज्ञान के

सैद्धांतिक एवं फील्ड वर्क के संयुक्त रूप से 33% (तीस प्रतिशत) अंक उत्तीर्ण होने के लिए अनिवार्य होंगे।

स्नातक स्तर भाग—एक के समस्त नियमित/भूतपूर्व/अमहाविद्यालयीन छात्र/छात्राओं को अपना फील्ड वर्क सैद्धांतिक परीक्षा की समाप्ति के पश्चात् 10 (दस) दिनों के भीतर संबंधित महाविद्यालय/परीक्षा केन्द्र में जमा करेंगे एवं महाविद्यालय के प्राचार्य/केन्द्र अधीक्षक, परीक्षकों की नियुक्ति के लिए अधिकृत रहेंगे तथा फील्ड वर्क जमा होने के सात दिनों के भीतर प्राप्त अंक विश्वविद्यालय को भेजेंगे।



**B.Com Part- I**  
**Compulsory**  
**Group – I Paper – I - Financial Accounting**

**OBJECTIVE – To Impart basic accounting knowledge as applicable to business.**

**Proposed Syllabus**

**UNIT –I**

Accounting :An Introduction: Development, Definition, Needs, objectives; Branches of accounting; Basic Accounting Principles, Concepts & Conventions.

Accounting Standard : International Accounting Standard only outlines, Accounting Standard in India..

Accounting Transaction : Concept of Double Entry System, Concept of Capital & Revenue , Book of original records : Journal; Ledger; Sub-Division of Journal : Cashbook.

**UNIT –II**

Final Accounts; Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries.

Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

**UNIT –III**

Depreciation, Provisions, and Reserves; Concept of depreciation: Causes of deprecation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation: Depreciation of different assets; Depreciation of Replacement cost; Depreciation policy; as per Indian accounting Standard : provisions and Reserves. Accounts of Non-Trading Institutions.

**UNIT –IV**

Special Accounting Areas :

Hire-purchase and installment purchase system : Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values, and accounting records for goods for small values ; Installment purchase system ; After sales Service.

**UNIT –V**

Partnership Account : Dissolution of a Partnership Firm, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.

# **B.Com Part- I**

## **Compulsory**

### **Group – I Paper – II - BUSINESS COMMUNICATION**

**OBJECTIVE –** To develop effective business communication skills among the students.

#### **Proposed Syllabus**

##### **UNIT –I**

Introducing Business Communication : Definitions, concept and Significance of communication, Basic forms of communicating ; Communication models and process; principles of effective communication; Theories of communication;  
Self-Development and Communication ; Development of positive personal attitudes, SWOT analysis;

##### **UNIT –II**

Corporate Communication : Formal and Informal communication networks; Grapevine; Miscommunication (Barriers) ; improving communication. Practices in business communication ; Group discussions ; Seminars; Effective Listening : Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session, Audience analysis and feedback.

##### **UNIT –III**

Writing skill : Business letters – Defination, concepts ,structure, advantages disadvantage, need and kinds of business letter ,Essentials of effective business letter. Good news and bad new letters; Office memorandum. Writing Resume and Letter of Job Application.

##### **UNIT –IV**

Report Writing : Introduction to a proposal, Short report and formal report , report preparation.

Oral Presentation : Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.

##### **UNIT –V**

Non-Verbal Aspects of Communicating. Body Language : Kinesics, Proxemics, Para Language.

Interviewing skills : Appearing in interviews; Conducting interviews; mock interview.

Modern Forms of Communicating : Fax; E-Mail; video conferencing; etc.

International Communication for global business.

**B.Com Part- I**  
**Compulsory**  
**Group – II Paper – II – BUSINESS REGULATORY FRAMEWORK**

**OBJECTIVE –** To provide a brief idea about the framework of Indian business laws.

**Proposed Syllabus**

**UNIT –I**

Law of Contract (1872) –I : Nature of contract ; Classification ; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void.

**UNIT –II**

Law of Contract (1872) - II : Performance of contract, Discharge of contract; Remedies for breach of contract.  
Special contracts; Indemnity ; Guarantee; Bailment and pledge; Agency.

**UNIT –III**

Sale of Goods Act (1930) ;Formation of contracts of sale ;Goods and their classification, price, Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights; sale by auction; Hire purchase agreement.

**UNIT –IV**

Negotiable Instrument Act (1881) : Definition of negotiable instrument; Feature; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.

**UNIT –V**

The Consumer Protection Act 1986 : Main Provision, Definition of consumer ,Consumer Disputes . Grievance redressal machinery ; Indian Partnership Act 1932.  
Limited Liabilities Partnership Act 2008.  
Introduction of Intellectual Property Right Act – Copyright, Patent & Trademark.



## B.Com Part- I

### Compulsory

#### Group – III Paper – I– BUSINESS ENVIRONMENT

**OBJECTIVE** – To acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

#### Proposed Syllabus

##### **UNIT –I**

Business Environment : Concept, Components and Importance ,Economic Trends (overview) : Income : Saving and investment ; Trade and balance of payment, Money and Finance .

##### **UNIT –II**

Problems of Growth : Unemployment ; Poverty ; Regional imbalances ; Social Injustice; Inflation ; Parallel economy ; Industrial sickness.

##### **UNIT –III**

Role of Government ; Monetary and fiscal policy ; Industrial policy ; Industrial licensing, Privatization ; Liberalisation, Globalisation Devaluation; Demonitisation; Export-Import policy.

##### **UNIT –IV**

Economic Planning in India : Need, objectives, Strategy; Review of Previous Plans, Planning Commission.  
Foreign Exchange Management Act 2000 : Basic Concept and Main Provisions.

##### **UNIT –V**

International Environment : Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings – GATT. ,WTO ,UNCTAD, World Bank, IMF; FDI.



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बी.ए./बी.एस-सी./बी.कॉम./बी.एच.एस.-सी.  
भाग - दो, आधार पाठ्यक्रम  
प्रश्न पत्र - प्रथम (हिन्दी भाषा) (पेपर कोड - 0171)

पूर्णांक- 75

खण्ड - क निम्नलिखित 5 लेखकों के पाठ शामिल होंगे - अंक-35

1. महात्मा गांधी - चोरी और प्रायश्चित
2. आचार्य नरेन्द्र देव - युवकों का समाज में स्थान
3. वासुदेव शरण अग्रवाल - मातृभूमि
4. हरि ठाकुर - डॉ. खूबचंद बघेल
5. पं. माधवराव सप्रे - सम्भाषण-कुशलता

खण्ड-ख हिन्दी भाषा और उसके विविध रूप अंक-16

1. कार्यालयीन भाषा
2. मीडिया की भाषा
3. वित्त एवं वाणिज्य की भाषा
4. मशीनी भाषा

खण्ड-ग हिन्दी की व्याकरणिक कोटियाँ अंक-24

संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण,  
समास, संधि एवं संक्षिप्तियां  
अनुवाद व्यवहार : अंग्रेजी से हिन्दी में अनुवाद

इकाई विभाजन-

- इकाई- 1 चोरी और प्रायश्चित : महात्मा गांधी / कार्यालयीन भाषा, मीडिया की भाषा  
इकाई- 2 युवकों का समाज में स्थान : आचार्य नरेन्द्र देव / वित्त एवं वाणिज्य की भाषा, मशीनी भाषा  
इकाई- 3 मातृभूमि: वासुदेवशरण अग्रवाल / संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण  
इकाई- 4 डॉ. खूबचंद बघेल : हरि ठाकुर/समास, संधि,  
इकाई- 5 सम्भाषण-कुशलता : पं. माधवराव सप्रे, / अनुवाद - अंग्रेजी से हिन्दी में अनुवाद, संक्षिप्तियाँ

मूल्यांकन योजना -

प्रत्येक इकाई से एक-एक प्रश्न पूछे जाएंगे। प्रत्येक प्रश्न में आंतरिक विकल्प होगा। प्रत्येक प्रश्न के 15 अंक होंगे। प्रत्येक इकाई को दो-दो खण्डों (क्रमशः 'क' और 'ख' में) विभक्त करते हुए निर्धारित पाठ से 8 एवं शेष पाठ्य सामग्री से 7 अंक के प्रश्न होंगे। इस प्रकार पूरे प्रश्न-पत्र के पूर्णांक 75 होंगे।

## ENGLISH LANGUAGE (Paper Code-0172)

The question paper for B.A./B.Sc./B.Com./B.H.Sc., English Language and cultural values shall comprise the following units :

UNIT-I	Short answer questions to be asked by (Five short answer questions of three marks each)	15 Marks
UNIT-II	(a) Reading comprehension of an unseen passage (b) Vocabulary	05 Marks
UNIT-III	Report-Writing	10 Marks
UNIT-IV	Expansion of an idea	10 Marks
UNIT-V	Grammar and Vocabulary based on the prescribed text book.	20+15 Marks

**Note :** Question on all the units shall be asked from the prescribed text which will comprise specimens of popular creative/writing and the following items

- (a) Matter & technology
  - (i) State of matter and its structure
  - (ii) Technology (Electronics Communication, Space Science)
- (b) Our Scientists & Institutions
  - (i) Life & work of our eminent scientist Arya Bhatt. Kaund Charak Shusruta, Nagarjuna, J.C. Bose and C.V. Raman, S. Ramanujam, Homi J. Babha Birbal Sahani.
  - (ii) Indian Scientific Institutions (Ancient & Modern)

**Books Prescribed :**

Foundation English for U.G. Second Year - Published by M.P. Hindi Granth Academy, Bhopal.

# B. Com. II year

## COMPULSORY

### Group - I PAPER - I (CORPORATE ACCOUNTING)

#### OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.  
(As per company act 2013)

Proposed Syllabus
<b>UNIT-I</b> Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.
<b>UNIT-II</b> Final Accounts (as per company act 2013) Liquidation of Company.
<b>UNIT-III</b> Valuation of Goodwill and Shares.
<b>UNIT-IV</b> Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.
<b>UNIT-V</b> Consolidated Balance Sheet of holding companies with one subsidiary only.

#### SUGGESTED READINGS :

1. Dr. S.M. Shukla, Sahitya Bhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

**Group - II PAPER - I (COST ACCOUNT)**

**OBJECTIVE**

This course exposes the students to the basic concepts and the tools used in cost accounting.

Proposed Syllabus	
<b>UNIT-I</b>	Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.
<b>UNIT-II</b>	Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.
<b>UNIT-III</b>	Cost Ascertainment : Unit costing; Job, batch and contract costing.
<b>UNIT-IV</b>	Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.
<b>UNIT-V</b>	Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.

**SUGGESTED READINGS :**

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



**Group - II - PAPER - II**  
**PRINCIPLES OF BUSINESS MANAGEMENT**

**OBJECTIVE**

This Course familiarizes the students with the basics of principles of management.

Proposed Syllabus	
<b>UNIT-I</b>	Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.
<b>UNIT-II</b>	Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.
<b>UNIT-III</b>	Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.
<b>UNIT-IV</b>	Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.
<b>UNIT-V</b>	Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.

**SUGGESTED READINGS :**

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

**Group - I - PAPER - II**  
**COMPANY LAW**

**OBJECTIVE**

This objective of this course is to provide basic knowledge of the provisions Companies Act, 2013, along with relevant case law.

Proposed Syllabus
<b>UNIT-I</b> Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.
<b>UNIT-II</b> Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.
<b>UNIT-III</b> Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.
<b>UNIT-IV</b> Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.
<b>UNIT-V</b> majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.

**SUGGESTED READINGS :**

1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
3. Dr. R.C. Agrawal, Shahitya Bhawan Agra.
4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi.

Group - III - PAPER - I

BUSINESS STATISTICS

OBJECTIVE

It enable the students to gain understanding of statistical techniques as are applicable to business.

Proposed Syllabus	
UNIT-I Introduction : Statistics as a subject; Descriptive Statistics; Types of data; Summation operation; Rules of Sigma E operations, of University Data; Construction of a frequency distribution; Concept of central tendency.	Statistics - compared to Inferential Analysis
UNIT-II Dispersion - and their measures; Partition values; Skewness and measures;	
UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	
UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	
UNIT-V Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	

SUGGESTED READINGS :

1. S.M.Shukla, Shahitya Bhawan, Agara.
2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

Group - III PAPER - II

FUNDAMENTALS OF ENTREPRENEURSHIP

OBJECTIVE

It Provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Proposed Syllabus

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

UNIT-II Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.

UNIT-IV Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

UNIT-V Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

SUGGESTED READINGS :

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



## हिन्दी भाषा

( पेपर कोड-0231 )

प्रथम प्रश्न पत्र

पूर्णांक - 75

( बी.ए., बी.एस.सी., बी.एच.एस.-सी., बी.काम., तृतीय वर्ष के पुनरीक्षित एकीकृत आधार पाठ्यक्रम एवं पाठ्य सामग्री का संयोजन 2000-2001 से लागू है )

॥ सम्प्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान ॥

आधार पाठ्यक्रम की संरचना और अनिवार्य पाठ्य पुस्तक- हिन्दी भाषा एवं समसामयिकी- का संयोजन इस तरह किया गया है कि सामान्य ज्ञान की विषय वस्तु- विकासशील देशों की समस्याओं- के माध्यम, आधार और साथ-साथ हिन्दी भाषा का ज्ञान और उसमें सम्प्रेषण कौशल अर्जित किया जा सके । इसी प्रयोजन से व्याकरण की अन्तर्वस्तु को विविध विधाओं की संकलित रचनाओं और सामान्य ज्ञान की पाठ्य सामग्री के साथ अन्तर्गुर्भित किया गया है । अध्ययन-अध्यापन के लिए पूरी पुस्तक की पाठ्य सामग्री है और अभ्यास के लिये विस्तृत प्रश्नावली है । यह प्रश्नपत्र भाषा का है अतः पाठ्य सामग्री का व्याख्यात्मक या आलोचनात्मक अध्ययन अपेक्षित नहीं है । पाठ्यक्रम और पाठ्य सामग्री का संयोजन निम्नलिखित पाँच इकाइयों में किया जाता है । प्रत्येक इकाई दो भागों में विभक्त किया गया है ।

- इकाई - 1 (क) भारत माता : सुमित्रानंदन पंत, परशुराम की प्रतीक्षा : रामधारी सिंह दिनकर, बहुत बड़ा सवाल : मोहन राकेश, संस्कृति और राष्ट्रीय एकीकरण : योगेश अटल ।  
(ख) कथन की शैलियाँ : रचनागत उदाहरण और प्रयोग ।
- इकाई -2 (क) विकासशील देशों की समस्याएँ, विकासात्मक पुनर्विचार, और प्रौद्योगिकी एवं नगरीकरण ।  
(ख) विभिन्न संरचनाएँ ।
- इकाई - 3 (क) आधुनिक तकनीकी सभ्यता, पर्यावरण प्रदूषण तथा धारणीय विकास ।  
(ख) कार्यालयीन पत्र और आलेख ।
- इकाई - 4 (क) जनसंख्या : भारत के संदर्भ में और गरीबी तथा बेरोजगारी ।  
(ख) अनुवाद ।
- इकाई - 5 (क) ऊर्जा और शक्तिमानता का अर्थशास्त्र ।  
(ख) घटनाओं, समारोहों आदि का प्रतिवेदन और विभिन्न प्रकार के निमंत्रण-पत्र ।

मूल्यांक योजना : प्रत्येक इकाई से एक-एक प्रश्न पूछा जायेगा । प्रत्येक प्रश्न में आंतरिक विकल्प होगा । प्रत्येक प्रश्न के 15 अंक होंगे । प्रत्येक इकाई दो-दो खंड (क्रमशः 'क' और 'ख' में) विभक्त है, इसलिए प्रत्येक प्रश्न के भी दो भाग, (क्रमशः 'क' और 'ख') होंगे । 'क' अर्थात् पाठ एवं सामान्य ज्ञान से संबद्ध प्रश्न के अंक 8 एवं 'ख' अर्थात् भाषा एवं सम्प्रेषण कौशल से संबद्ध प्रश्न के अंक 7 होंगे । इस प्रकार पूरे प्रश्न पत्र के पूर्णांक 75 होंगे ।

PART - II

ENGLISH LANGUAGE

M.M. 75

(Paper Code-0232)

The question paper for B.A./B.Sc./B.Com./B.H.Sc. III Foundation course, English Language and General Answers shall comprise the following items :

Five question to be attempted, each carrying 3 marks.

UNIT-I	Essay type answer in about 200 words. 5 essay type question to be asked three to be attempted.	15
UNIT-II	Essay writing	10
UNIT-III	Precis writing	10
UNIT-IV	(a) Reading comprehension of an unseen passage	05
	(b) Vocabulary based on text	10
UNIT-V	Grammar Advanced Exercises	25

**Note :** Question on unit I and IV (b) shall be asked from the prescribed text. Which will comprise of popular create writing and the following items. Minimum needs housing and transport Geo-economic profile of M.P. communication Educate and culture. Women and Worm in Empowerment Development, management of change, physical quality of life. War and human survival, the question of human social value survival, the question of human social value, new Economic Philosophy Recent Diberaliation Method) Demoration docontralisation (with reference to 73, 74 constitutional Amendment.

**Books Prescribed :**

Aspects of English Language And Development - Published by M.P. Hindi Granth Academy, Bhopal.

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COMPULSORY CORE COURSE

PAPER - I

INCOME TAX

(Paper Code-1153)

M.M. 75

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications.

COURSE INPUTS

UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person.

Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income.

UNIT-II Heads of Income : Salaries; Income from house property.

UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.

UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income.

Aggregation of income; Computation of total income and tax liability of and individual, H.U.F., and firm.

UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.

Tax evasion, Tax Avoidance and Tax planning.

Tax Administration : Authorities, appeals, penalties.

Suggested Reading :

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati : Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, Agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain : Income Tax & Law (Hindi & English) Shahitya Bhawan, Publication, Agra,

PAPER - II  
INDIRECT TAXES  
(Paper Code-1154)

M.M. 75

**OBJECTIVE**

This course aims at imparting basic knowledge about major indirect taxes.

**UNIT-I** Central Excise : Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act.

**UNIT-II** State Excise, CENVAT.

Detail study of State Excise during calculation of Tax.

**UNIT-III** Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basis of levy- advalorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores.

Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

**UNIT-IV** Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of turnover.

**UNIT-V** State Commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosecution calculation of Tax. VAT- Preliminary Knowledge.

**Suggested Reading :**

- 1 Malhotra & Goyal (Hindi & English).
- 2 Shripal Saklecha. - अप्रत्यक्ष कर
- 3 Commercial Tax Act. (C.G.)
- 4 Central Excise Act.
- 5 Sales Tax Act.



PAPER - III  
MANAGEMENT ACCOUNTING

(Paper Code-1155)

M.M. 75

**OBJECTIVE**

This course provides the students an understanding of the application of accounting techniques for management.

**COURSE INPUTS**

**UNIT-I** Management Accounting : Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting; Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

**UNIT-II** Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.

**UNIT-III** Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.

**UNIT-IV** Budgeting for profit Planning and control : Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

**UNIT-V** Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.

**Suggested Reading :**

- 1 Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
- 2 Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
- 3 Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
- 4 Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
- 5 Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
- 6 Kaplan R.S. and Atkonson A.A. : Advanced Management Accounting; Printice Hall India, New Delhi.
- 7 J.K. Agrawal & R.K. Agrawal : Jaipur (English & Hindi ).
- 8 Dr. M.R. Agrawal : Minakshi Prakashan Meruth.
- 9 Dr. S.P. Gupta - Agra (Hindi & English).

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PAPER - IV  
AUDITING  
(Paper Code-1156)

M.M. 75

**OBJECTIVE**

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

**COURSE INPUTS**

**UNIT-I** Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.

Audit Process : Audit programme; Audit note books; Working papers and evidences.

**UNIT-II** Internal Check System : Internal control.

Audit Procedure : Vouching : Verification of assets and liabilities.

**UNIT-III** Audit of Limited Companies :

a Company auditor - Appointment, powers, duties, and liabilities.

b Divisible profits and dividend.

c Auditor's report - standard report and qualified report.

d Special audit of banking companies.

e Audit of educational institutions.

f Audit of Insurance companies.

**UNIT-IV** Investigation : Investigation; Audit of non profit companies,

a Where fraud is suspected, and

b When a running a business is proposed.

c Verifications & Valuation of assets.

**UNIT-V** Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.

**Suggested Reading :**

- 1 Gupta KaPal : Contemporary Auditing : Tata McGraw Hill, New Delhi.
- 2 Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
- 3 Pagare Dinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
- 4 Sharma T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.
- 5 Shukla S.M. : Auditing - Shahitya Bhawan, Agra, (Hindi)
- 6 Batliboy : Auditing.

**OPTIONAL GROUP A**  
**Combination - I (Finance Area)**  
**PAPER - I**  
**FINANCIAL MANAGEMENT**  
**(Paper Code-1157)**

M.M. 75

**OBJECTIVE**

The objective of this course is to help students understand the conceptual framework of financial management.

**COURSE INPUTS**

- UNIT-I** Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
- UNIT-II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.  
Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure : Theories and determinates.  
Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT-V** Management of Working Capital : Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, receivables, and inventories.

**Suggested Reading :**

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.
4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.
7. वित्तीय प्रबंध : एस. सी. जैन
8. वित्तीय प्रबंध : अग्रवाल एवं अग्रवाल, रमेश बुक डिपो, जयपुर
9. वित्तीय प्रबंध : एस. डी. सी. शर्मा, मेरठ

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**OPTIONAL GROUP A**  
**(Finance Area)**  
**PAPER - II**  
**FINANCIAL MARKET OPERATIONS**  
**(Paper Code-1158)**

M.M. 75

**OBJECTIVE**

This course aims at acquainting the students with the working of financial markets in India.

**COURSE INPUTS**

- UNIT-I** Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
- UNIT-II** Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges.
- UNIT-III** Securities contract and Regulations Act : Main provisions.  
Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
- UNIT-IV** Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
- UNIT-V** Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.

**Suggested Reading :**

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system : Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.
10. वित्तीय बाजारों की कार्यप्रणाली - साहित्य भवन पब्लिकेशन, आगरा



OPTIONAL GROUP B

(Marketing Area)

PAPER - I

PRINCIPLES OF MARKETING

(Paper Code-1159)

M.M. 75

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

COURSE CONTENTS

- UNIT-I** Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.
- UNIT-II** Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.
- UNIT-III** Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept.  
Price : Importance of price in the marketing mix; Factors affecting price of a product/ service; Discounts and rebates.
- UNIT-IV** Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.
- UNIT-V** Promotion : Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman.

Suggested Reading :

- 1 Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
- 2 William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
- 3 Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
- 4 Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
- 5 Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Irwin, Homewood Illinois.
- 6 Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
- 7 Dr. R.C. Agrawal, Agra.
- 8 Dr. S.C. Saxena Agra.
- 9 Dr. S.K. Jain, Hindi Granth Academi. M.P. भोपाल
10. Dr. N.C. jain

OPTIONAL GROUP - B  
(Marketing Area)  
PAPER - II  
INTERNATIONAL MARKETING  
(Paper Code-1160)

M.M. 75

**OBJECTIVE**

This course aims at acquainting student with the operations of marketing in international environment.

**COURSE CONTENTS**

- UNIT-I** International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.
- UNIT-II** Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.
- UNIT-III** Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT-IV** International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT-V** Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

**Suggested Reading :**

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.