Pt. Ravishankar Shukla University,
Raipur (Chhattisgarh), India 492010

B.Com. Part-I

Syllabus

Session 2023-24 (Exam 2024)

(नए पाठ्यक्रम सत्र 2023—24 से प्रभावशील)

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com. Part- 1 (CCC-2022)
Paper Code	Paper 3 CC-2201
Title of Subject	Financial Accounting
Objective	The course aims to help learners to acquire conceptual knowledge on financial accounting to impart skills for recording various kinds of business transactions with G.S.T. and to prepare financial statements
Max Marks – 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
Unit- 1	Accounting: An introduction: Development, Definition, Needs, objectives, Branches of Accounting, Basic Accounting principles concept and conventions Accounting standard: National & International Accounting Transaction: Concept of Single and Double entry system, Books of original Records, journal, ledger, sub division of journal cash book (including GST Transaction) and Trial balance	15
Unit- 2	Final Accounts: Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, Adjustment Entries with various provision and reserves. Rectifications of Errors: Classification of errors, location of errors, Rectification of errors, Suspense account, Effect on profit Depreciation accounting; methods of recording depreciation, methods for providing depreciation, Depreciation of different assets; Indian accounting standard and Income Tax,	15
Unit- 3	Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet, Fund Flow statement, Cash Flow Statement, Selecting and shutting a Company, Backup and Restore data of a Company.	15

Unit- 4	Accounting for Hire-Purchase Transaction, Journal entries and ledger account in the books of Hire Venders and Hire purchase for large value items including Default and repossession. Consignment: Features, Accounting treatment in the books of the consignor and consignee. Accounting for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustment	15
Unit- 5	Joint Venture: Features, Accounting procedures, Joint Bank account, Records Maintained by Co-venturer of(a) all transactions (b) only his own transactions. (memorandum joint venture account). Partnership Account: Dissolution of a partnership firm, Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company	15
Case study/Skill based activities/field work/project work etc. (for extra credit)		
Learning out come	1. Apply the generally accepted accounting principle while recording transactions with G.S.T.and preparing financial statement. 2. Demonstrate accounting process under computerized accounting system. 3. prepare cash book and other account necessary while running a business. 4. Evaluate the importance of depreciation 5. prepare dissolution and Amalgamation account of partnership firm:	

Suggested Readings:

01. Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi.
02. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.
03. Shukla M.C. Grewal T.s. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
04. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.
05. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra.
06. Karim & Khanuja; Financial Accounting; SBPDPublishing House; Agra.
07. Agrawal & Mangal; Financial Accounting Universal Publication.

Name And Signature of members

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1	1	1	1 Bhatta (G.A.Bhatta)
2	2	2 K.S.Pusam	2
3 07/06/22	3	3 R.K.Tiskar	3 A.H.Khan
4	4 Sandhya Brand	4	4
5	5	5	5
6			

Class Name	बी.कॉम. भाग– 1 (CCC-2022)
Paper Code	प्रश्न पत्र– 3 (CC-2201)
Title of Subject	वित्तीय लेखांकन
Objective	इस पाठ्यक्रम का उद्देश्य है, वित्तीय लेखांकन से संबंधित अवधारणात्मक जानकारी जी. एस.टी. सहित प्रदान करना एवं विभिन्न व्यवसायों के लेखांकन एवं वित्तीय विवरण बनाने से संबंधित कौशल विकास करना।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	लेखांकनः एक परिचय – विकास, परिभाषा, आवश्यकता, उद्देश्य, लेखांकन की शाखाएं, लेखांकन के आधारभूत सिद्धांत, अवधारणाएं एवं प्रथाएं लेखांकन मानकः अंतर्राष्ट्रीय लेखांकन मानक (सिर्फ रूपरेखा) भारत में लेखांकन मानक व्यवहार, लेखांकन व्यवहारः एकल एवं द्वि प्रविष्टि प्रणाली की अवधारणा, मूल अभिलेख की पुस्तके, पंजी ,खाता बही,पंजी का विभाजन : रोकड़ बही (जी.एस.टी.व्यवहार सहित) एवं तलपट	15
इकाई– 2	अंतिम खाते : निर्माणी खाता, व्यापार खाता, लाभ हानि खाता, चिट्ठा, विभिन्न प्रावधानो एवं संचयों सहित समायोजन प्रविष्टियॉ। अशुद्धियों का संशोधनः अशुद्धियों का वर्गीकरण, अशुद्धियों की स्थिति, अशुद्धियों का सुधार, उचन्त खाता, लाभ पर प्रभाव ह्रास लेखांकन, ह्रास अभिलेखन की विधियां, ह्रास आयोजन की विधियां, विभिन्न संपत्तियों पर ह्रास, भारतीय लेखांकन मानक और आयकर	15
इकाई– 3	कम्प्यूटरीकृत लेखांकन प्रणाली (किसी भी लोकप्रिय अकाउंटिंग सॉफ्टवेयर के उपयोग द्वारा), वाउचर का निर्माण, व्यवहारों का अभिलेखन, रिपोर्ट तैयार करना, कैशबुक, बैंक बुक, खाताबही, तलपट, लाभ एवं हानि खाता, चिट्ठा, कोष प्रवाह विवरण, नकदी प्रवाह विवरण, कंपनी का चयन करना और बंद करना, किसी कंपनी का डेटा बैकअप और पुनर्स्थापित करना।	15
इकाई– 4	किराया क्रय व्यवहारों का लेखांकन, किराया क्रेता एवं विक्रेताओं के पुस्तकों में जर्नल प्रविष्टियाँ और खाताबही, चूक और पुनर्निधारण सहित अधिक मूल्य की वस्तुओं के लिए किराया खरीद प्रेषणः विशेषताएं, प्रेषक एवं प्रेषिती के पुस्तकों में लेखांकन व्यवहार अंतर्देशीय शाखाओं के लिए लेखांकन, आश्रित एवं स्वतंत्र शाखाओं की अवधारणा, लेखांकन पहलू, देनदार प्रणाली, स्कंध एवं देनदार प्रणाली, शाखा अंतिम खाता प्रणाली और थोक आधार प्रणाली, समायोजन के साथ समेकित लाभ और हानि खाता तथा बैलेंस शीट तैयार करना,	15
इकाई– 5	संयुक्त उद्यम (साहस)ः विशेषताएँ लेखांकन प्रक्रिया, संयुक्त बैंक खाते, सह–उद्यमी द्वारा रखे जाने वाले अभिलेख (अ) सभी व्यवहारों का (ब) स्वयं के व्यवहारों का (अनुस्मारक संयुक्त साहस खाते) साझेदारी खाता : एक फर्म का विघटन, साझेदारी फर्म का एकीकरण, साझेदारी फर्म का सीमित दायित्व कंपनी में रूपांतरण।	15

Case study/Skill based activities/field work/project work etc. (for extra credit)	
पाठ्यक्रम अध्ययन की परिलब्धियां	1. जी.एस.टी. सहित व्यवहारो के अभिलेखन एवं वित्तीय विवरण तैयार करते समय सामान्य लेखांकन सिद्धांत लागू करना। 2. कम्प्यूटरीकृत लेखांकन से संबंधित आधारभूत जानकारी प्राप्त होगी। 3. चालू व्यवसाय के रोकड़ पुस्तक एवं अन्य पुस्तक तैयार करने में मदद मिलेगी। 4. ह्रास की महत्व का मूल्याकंन करना। 5. साझेदारी फर्म के विघटन एवं एकीकरण तैयार करना।

Suggested Readings:

01. Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi.
02. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.
03. Shukla M.C. Grewal T.s. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
04. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.
05. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra.
06. Karim & Khanuja; Financial Accounting; SBPDPublishing House; Agra.
07. Agrawal & Mangal; Financial Accounting Universal Publication.

सदस्यों के नाम एवं हस्ताक्षर

	Chairman		HOD PG Department		HOD UG Department		Subject Expert
1		1		1		1	
2	07/06/22	2		2	K.S.Pusqm	2	
3		3		3		3	A.H.KHAN
4		4	Sandhya	4		4	
5		5		5		5	
6							

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name:	B.Com. Part I (CCC-2022)
Paper Code/Paper No.	Paper – 4 (CC- 2202)
Title of Subject:	Business Communication
Objectives:	The course Aims to impart the learner's skill in reading writing comprehension and communication in business field especially using electronic media.
Max Marks – 75+25	Min Marks 25+10
Credit Value	5

Detail Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit 1	Introducing Business Communication: — Definition, Concept and Significance of communication. Basic forms of communications; communication Models and Process: Principal of Effective communication; Theories of communication; Self-Development and Communication Development of Positive personal attitude. SWOT analysis. Communication: Ethics. Business Language.	15
Unit 2	Corporate communication: Formal and Informal communication Network; Grapevine; Miscommunication (Barriers) and improving communication, Practices in Business communication - Group Discussions. Seminar. effective listening. - Principle of effective listening, Factor of effective - listening exercises, Oral. Written and Video session, Audience analysis and feedback.	15
Unit 3	Writing skill - Business letters — Definition, Concepts, Structure, Advantage, 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.	15
Unit 4	Report Writing: Introduction to a Proposal, Short report and formal report, report preparation. Oral Presentation Principles of Oral Presentation, Factor effecting Presentation, Sales Presentation, Training Presentation, conducting surveys, Speeches to Motivate, Presentation skill.	15
Unit 5	Non- V e r b a l Aspects of communicating, Body Language: K kinesics, Proxemics, Para Language. Interview skills: Appearing in Interviews; Conducting I interview; mock Interview. Modem for ins of Communicating: Fax; E-Mail; video Conferencing; etc. international Communication for globe business.	15

Case study/Skill based activities/field work/project work as applicable (for extra credit)

Learning Out comes	1-	Know Various forms of Communication, Communication Barriers.
	2-	Comprehend a variety of Business Correspondence and respond Appropriately.
	3-	Use appropriate Grammatical Constructions and Vocabulary to Communicate Effectively.

Suggested Reading (Books) :—

1. Balasubramanian: Business Communication: Vikas Publication House, Delhi.
2. Kaul: Effective Business Communication: Prentice Hall, New Delhi,
3. Patri VR Essentials of Communication: Greenspan Publication, New Delhi.
4. Senguin J : Business Communication: The Real World and your career, NewDelhi.
5. Dr. Mishra, Shukla and Patel: Business Communication: SBPD PublishingHouse, Agra.

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1	07/06/22	1	Shashi	1	Bhatt (C.G.A.Bhatta)
2		2		2	K. Silusam	2	
3		3		3	Dr R.k-Hichore	3	A-H-KHAN
4		4	Sandhya Pran	4		4	
5		5		5		5	
6							

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग– 1 (CCC-2022)
Paper Code	प्रश्न पत्र– 4 (CC-2202)
Title of Subject	व्यवसायिक संचार
Objective	पाठ्यक्रम का उद्देश्य शिक्षार्थी को व्यवसायिक क्षेत्र में पढ़ने लिखने समझने और संचार में कौशल प्रदान करना है। विशेष रूप से इलेक्ट्रॉनिक मीडिया के उपयोग के माध्यम से।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

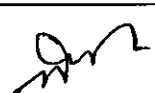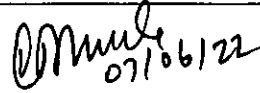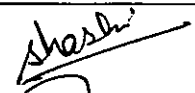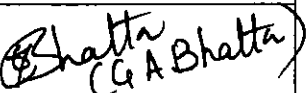| ·Units	Content of the syllabus	No. of lectures
इकाई– 1	**व्यावसयिक संप्रेषण का परिचयः** परिभाषा, अवधारणाएं एवं संचार के महत्व, संचार के अधारभूत प्रकार, संप्रेषण मॉडल और उसकी प्रक्रिया, संप्रेषण के सिद्धांत, आत्मविकास एवं सकारात्मक व्यक्तिगत दृष्टिकोण का विकास, SWOT विश्लेषण, संचार नैतिकता, व्यवसायिक भाषा। ·	15
इकाई– 2	**व्यवसायिक संस्था में संप्रेषणः** औपचारिक एव अनौपचारिक संप्रेषण तंत्रः ग्रेपवाइन, संप्रेषण में बाधाएं एवं सुधार, व्यवहार में व्यावसायिक संप्रेषण– सामूहिक परिचर्चा, संगोष्ठी। प्रभावशाली सुनना– प्रभावपूर्ण सुनने के सिद्धांत, प्रभावपूर्ण सुनने के कारक– सुनने का व्यायाम, मौखिक, लिखित एवं विडियो सत्र, श्रोतो विश्लेषण एवं प्रतिपुष्टि।	15
इकाई– 3	**लेखन कुशलता– व्यवसायिक पत्र–** परिभाषा, अवधारणाएं, संरचना एवं गुण, दोष। आवश्यकता एवं विभिन्न प्रकार के व्यवसायिक पत्र, प्रभावी व्यापारिक पत्र के मूल तत्व, अनुकूल एवं प्रतिकूल संवाद पत्र, कार्यालय ज्ञापन, रिज्यूमे लिखना एवं नौकरी के आवेदन पत्र।	15
इकाई– 4	**रिपोर्ट लेखनः** प्रस्ताव का परिचय, लघु रिपोर्ट, औपचारिक रिपोर्ट एवं रिपोर्ट लेखन की तैयारी। मौखिक प्रस्तुति, मौखिक प्रस्तुतिकरण के सिद्धांत, प्रस्तुतिकरण को प्रभावित करने वाले कारक, विक्रय प्रस्तुतिकरण, प्रशिक्षण प्रस्तुतिकरण, सर्वेक्षण आयोजित करना, प्रेरक भाषण, प्रस्तुतिकरण कौशल।	15
इकाई– 5	**अशाब्दिक संप्रेषण के पहलू:** दैहिक भाषा, समय एवं पार्श्व भाषा, काइनेसिक्स। **साक्षात्कार कुशलताः** साक्षात्कार में शामिल होना, साक्षात्कार का आयोजन कराना, मोक साक्षात्कारः संचार के आधुनिक रूप, फैक्स, ई–मेल, विडियो कॉन्फ्रेंसिग आदि। वैश्विक व्यवसाय के लिए अंतर्राष्ट्रीय संप्रेषण।	15
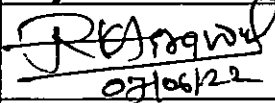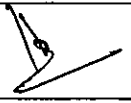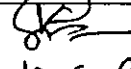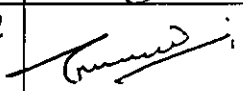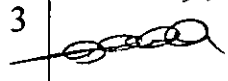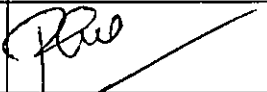
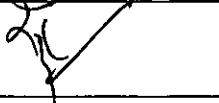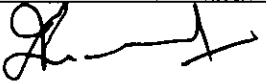### Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलब्धियां	1. संचार के विभिन्न रूपों एवं संचार बाधाओं को जानने के लिए। 2. विभिन्न प्रकार के व्यावसायिक पत्राचार को समझना एवं उचित रूप से प्रक्रिया देना। 3. प्रभावी ढंग से संवाद करने के लिए उपयुक्त व्याकरणिक निर्माण एवं शब्दावली का प्रयोग

Suggested Reading (Books) :—

1. Balasubramanian: Business Communication: Vikas Publication House, Delhi.
2. Kaul: Effective Business Communication: Prentice Hall, New Delhi,
3. Patri VR Essentials of Communication: Greenspan Publication, New Delhi.
4. Senguin J : Business Communication: The Real World and your career, NewDelhi.
5. Dr. Mishra, Shukla and Patel: Business Communication: SBPD PublishingHouse, Agra.

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1	07/06/22	1		1	(G A Bhatta)
2	07/06/22	2		2	K.S. Pusam	2	
3		3		3		3	A.H. KHAN
4		4	Sandhya Prau	4		4	
5		5		5		5	
6		6		6		6	

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name:	B.COM Part-I (CCC-2022)
Paper Code/Paper No:	Paper-5 (CC-2203)
Title of Subject:	Business Mathematics
Objectives:	To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations
Max marks: 75 + 25	Min. Marks: 25+10
Credit Value	5

Detail Syllabus

Unit	Content of Syllabus	No. of Lectures
Unit- 1	**Average:** Meaning, characteristics, uses, merits & demerits and limitations **Simple and combined average**, change in term value, speed average, weighted average, algebraic problems! Calculation of average in case of large number of terms. **Ratio-** Meaning and characteristics, comparison of ratios, division of ratios, calculation of real numbers on basis of ratios, adding or subtracting the same number in terms of ratio, practical use of ratio in business and consolidation. **Proportion-** Meaning, Characteristics, Difference in ratio and proportion, Problems related to Continuous Proportion, Indices Proportion, Mix ratio. **Percentage-** Meaning and utility, rules related to percentage, number, election, examination, income expenditure, consumption, mixture, problems related to population.	15
Unit- 2	**Commission and Brokerage-** Meaning, types of business agency, cash and redemption transactions, commission before and after bonus benefits, problems related to the word prior/ due amount. **Discount-** Meaning and types, problems related to trading discount, cash discount, sequential discount and equivalent discount rate. **Profit and Loss-** Cost or purchase price, selling price, profit, loss, gross profit, concept of gross profit, percentage profit loss, purchase and sale price, more than one buyer and seller, dishonesty, adulteration, discount, commission related problems.	15
Unit- 3	**Matrices-**Meaning and definitions, types of matrix, Algebra of matrix, transposed matrix **Determinants-**Meaning and definitions, minor, co-factor, calculation of values of determinants up to third order, Laplace's method, Sarru's method **Preparation of Invoice-**Meaning, Contents, Advantages and types of Invoice, Methods of preparing Invoice.	15
Unit- 4	**Logarithms and Antilogarithms-**Meaning, properties, fundamental laws and types, practical use of logarithm and antilogarithm table **Simple and Compound interest-** Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. Calculation of interest by third, tenth and tenth rule and common multiplier method.	15

Unit- 5	**Vedic mathematics** -Brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum. **Simultaneous equations**-Meaning, characteristics, methods of solving equations in two variables- Graphical, Substitution, Elimination and Cross multiplication.	15

Keywords/Tags: Vedic mathematics, Logarithms, Simultaneous Equations, Ratio, Proportion, Discount, Brokerage, Commission, Average, interest

Case study/Skill based activities/field work/project work etc. (for extra credit)	
Learning Out comes	1. To apply basic terms of integration in solving practical problems field of as of business. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice. 2. To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit. 3. To discuss effects of various types and methods of interest account. 4. Connect acquired knowledge and skills with practical problems in economic practice.

Suggested Books

1. Dr. Karim & Agrawal, Business Mathematics SBPD Publishing house, Agra(Both Hindi & English medium)
2. Magar Dr. Abhilasha Business Mathematics Himalaya publication Mumbai
3. Sancheti & Kapoor Business Mathematics Sultan chand and sons New Delhi
4. Sharma J.K. Business Mathematics IK International pvt. Ltd. New Delhi
5. Kumar Mrityunjay Business Mathematics S. Chand Publishing New Delhi
6. Agrawal Dr. Mahesh Business Mathematics Ramprasad and sons Bhopal

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1		1		1	(C.A.Bhatt)
2		2		2	K. S. Pusan	2	
3		3		3	Dr. R.K. Han	3	A.H. Kuaor
4		4	Sandhya	4		4	
5		5		5		5	
6		6		6		6	

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग– 1 (CCC-2022)
Paper Code	प्रश्न पत्र – 5 (CC-2203)
Title of Subject	व्यावसायिक गणित
Objective	व्यावसायिक गणित विषय के अध्ययन से • विद्यार्थियों को दिन प्रतिदिन के गणना कार्यों में एवं व्यवसायिक गणना कार्यों में दक्षता प्राप्त होगी, • गणितीय सोच तथा तर्कशक्ति विकसित होगी जिससे वे तार्किक परिणाम निकालकर त्वरित निर्णय लेने में सक्षम होंगे, • विभिन्न प्रतियोगी परीक्षाओं में पूछे जाने वाले गणित के प्रश्नों को हल करने में सक्षम होंगे, आगामी वर्षों में व्यावसायिक सांख्यिकी, लागत लेखांकन, वित्तीय प्रबंध, आयकर, जैसे विषयों के संख्यात्मक प्रश्नों के अध्ययन व उन्हें हल करने में आसानी होगी।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	**औसत** : अर्थ, विशेषताएं, उपयोगिता, गुण और दोष एवं सीमाएँ सामान्य एवं सामुहिक औसत, पद मूल्यों में परिवर्तन, औसत गति, भारित औसत, बीजगणितीय समस्याऐं, पदों की संख्या अधिक होने पर औसत की गणना। **अनुपात** : अर्थ एवं विशेषताएं, अनुपातों की तुलना, अनुपात में विभाजन, अनुपातों के आधार पर वास्तविक संख्याओं का आगणन, अनुपात पदों में समान संख्या जोड़ा जाना अथवा घटाया जाना, व्यापार एवं साझेदारी में अनुपात का व्यावहारिक उपयोग, **समानुपात** : अर्थ, विशेषताएं, अनुपात और समानुपात में अन्तर, सतत् समानुपात, अनुक्रमानुपात, मिश्रानुपात से सम्बन्धित समस्याएं **प्रतिशतता** : अर्थ एवं उपयोगिता प्रतिशतता से सम्बन्धित नियम, संख्या, चुनाव, परीक्षा, आय, व्यय, उपभोग, मिश्रण, जनसंख्या से सम्बन्धित समस्याए	15
इकाई– 2	**कमीशन एवं दलाली** : अर्थ, व्यापारिक एजेंसी के प्रकार, नकद एवं उधार व्यवहार, बोनस, लाभ के पूर्व एवं पश्चात कमीशन, शुद्ध प्राप्य / देय राशि सम्बन्धी समस्याएँ। **बट्टा या अपहार** : अर्थ एवं प्रकार, व्यापारिक बट्टा, नकद बट्टा, क्रमिक बट्टा एवं तुल्य बट्टा दर से सम्बन्धित समस्याएं। **लाभ–हानि** : लागत या क्रय मूल्य, विक्रय मूल्य, लाभ, हानि, सकल लाभ, शुद्ध लाभ, की अवधारणा, प्रतिशत लाभ हानि, क्रय या विक्रय मूल्य, एक से अधिक क्रेता एवं विक्रेता, बेईमानी, मिलावट, छूट, कमीशन से सम्बन्धित समस्याएं।	15
इकाई– 3	**आव्यूह** : अर्थ एवं परिभाषा, आव्यूह के प्रकार, आव्यूहों का बीजगणितीय संक्रिया अथवा क्रियाकलाप परिवर्त आव्यूह **सारणिक** : अर्थ एवं परिभाषा, उपसारणिक, सहखण्ड, तृतीय क्रम के सारणिकों के मान की गणना, लाप्लेस एवं सारस नियम। **बीजक का निर्माण** – अर्थ, लाभ, प्रकार एवं बीजक में निहित बातें, बीजक बनाने की विधियां	15

इकाई– 4	**लघुगणक एवं प्रतिलघुगणक** : अर्थ, प्रगुण, मूल नियम एवं महत्व, लघुगणक एवं प्रतिलघुगणक सारणी का व्यावहारिक उपयोग **साधारण एवं चक्रवृद्धि ब्याज** : मूलधन, मिश्रधन, ब्याज की वास्तविक एवं नाममात्र दर की अवधारणा साधारण ब्याज एवं चक्रवृद्धि ब्याज में अन्तर, ब्याज, समय, दर, मूलघन एवं मिश्रधन से सम्बन्धित व्यावहारिक समस्याएँ. तृतीय, दशांश एवं दशांश नियम तथा सार्वगुणक विधि से ब्याज की गणना।	15
इकाई– 5	**वैदिक गणित** .भारतीय ज्ञान परम्परा में वैदिक गणित का संक्षिप्त इतिहास वैदिक गणित के माध्यम से, संख्याओं के जोड़, गुणा, भाग वर्ग एवं वर्ग मूल की त्वरित गणना की विधियाँ एवं अभ्यास, योगांक से उत्तर के त्वरित सत्यापन की विधि **युगपत समीकरण** : अर्थ एवं महत्व, दो चरों में रेखीय समीकरण को हल करने की विलोपन विधि, प्रतिस्थापन विधि, वज्रगुणन विधि एवं बिन्दुरेखीय विधियाँ।	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलब्धियां	1. व्यवसाय के रूप में व्यावहारिक समस्याओं के क्षेत्र को हल करने में एकीकरण की बुनियादी शर्तों को लागू करना। व्यापार गणना के बुनियादी तरीकों, ब्याज खाते के प्रकार और विधियों और व्यवहार में उनके बुनियादी अनुप्रयोगों की व्याख्या करने के लिए। 2. व्यापार गणना, सरल और चक्रवृद्धि ब्याज खाता, चक्रवृद्धि ब्याज खाते का उपयोग, ऋण और उपभोक्ता ऋण के क्षेत्रों में समस्याओं को हल करने के लिए। 3. ब्याज खाते के विभिन्न प्रकारों और विधियों के प्रभावों पर चर्चा करना। 4. अर्जित ज्ञान और कौशल को आर्थिक व्यवहार में व्यावहारिक समस्याओं से जोडनें।

Suggested Readings:

1. Dr. Karim & Agrawal, Business Mathematics SBPD Publishing house, Agra
2. Magar Dr. Abhilasha Business Mathematics Himalaya publication Mumbai
3. Sancheti & Kapoor Business Mathematics Sultan chand and sons New Delhi
4. Sharma J.K. Business Mathematics IK International pvt. Ltd. New Delhi
5. Kumar Mrityunjay Business Mathematics S. Chand Publishing New Delhi
6. Agrawal Dr. Mahesh Business Mathematics Ramprasad and sons Bhopal

सदस्यों के नाम एवं हस्ताक्षर

	Chairman	HOD PG Department	HOD UG Department	Subject Expert
1				(C.G.A.Bhatta)
2	02/06/22		K.S.Pustam	
3			Dr. R.K.	A.H.KHAN
4		Samdhya Prasad		
5				
6				

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com – 1st Year (CCC-2022)
Paper Code/Paper No.	Paper – 6 CC-2204
Title of Subject :	Business Regulatory frame work
Objectives:	To provide a brief idea about the framework of Indian business laws
Max Marks – 75 + 25	Min Marks- 25 + 10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit -1	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.	15
Unit-2	Special contracts; Indemnity & Guarantee, Bailment and pledge; Law of Agency- Meaning, Modes of creating Agency, Types of Agents, Personal Liability of an Agent and Termination of Agency.	15
Unit -3	Sale of Goods Act (1930): Definition, Sale & Agreement to sell, Types of Goods, Conditions & Warranties, Sale by Non-owners, Unpaid Seller, CIF, FOB and Ex-Ship Contracts.	15
Unit 4	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, Information technology Act 2000 and cybercrime Act 2012 related to e- Business only.	15
Unit - 5	The consumer protection Act 2019: Main provision, Definition of consumer, consumer Disputes, Grievances redressal machinery; Indian partnership Act1932, Limited Liabilities partnership Act 2008, Introduction of Intellectual property Right Act – Copyright, Patent & Trademark.	15

Case study/Skill based activities/field work/project work as applicable (for extra credit)		
Learning out comes	1	To know the students with the basic concept terms & provisions of mercantile and business laws.
	2	To develop well verse in basic provisions regarding legal framework governing the business world.
	3	Knowing the rights and liability of every citizen regarding consumer protection act.

Suggested Readings: Book
1. Kuchal M.C. Business Law: Vikas publishing house, Delhi. (English Medium)
2. Lapoor N.D.: Business Law; Sultanchand & Sons, New Delhi. (English Medium)
3. Chandha P.R.: Business Law; Galgotia New Delhi. (English Medium)
4. Dr. J.K. Vaishnav: Business Law; Sahitya Bhawan Publication Agra (English Medium)

Name and Signature of Member

Chairman	HOD PG Department	HOD UG Department	Subject Expert
1	1	1	1
2	2	2 K.S. Puram	2
3	3	3 Dr. R. K. Tilaka	3 A.H.KHAH
4	4 Sandhya Prasad	4	4
5	5	5	5

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग– 1 (CCC- 2022)
Paper Code	प्रश्न पत्र– 6 CC-2204
Title of Subject	व्यवसायिक सन्नियम एवं रूपरेखा
Objective	सामान्य व्यापार कानून के मुद्दों के व्यावहारिक कानूनी ज्ञान प्राप्त करेंगें। एक वैध अनुबंध की अनिवार्यता को समझेंगें।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

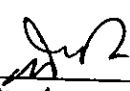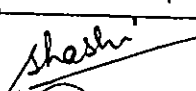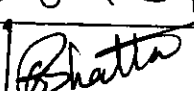| Units	Content of the syllabus	No. of lectures
इकाई– 1	अनुबन्ध अधिनियम (1872) : अनुबन्ध के प्रकार एवं वर्गीकरण, प्रस्ताव और स्वीकृति, पक्षकारों की अनुबन्ध करने की क्षमता, स्वतन्त्र सहमति, प्रतिफल, उद्देश्य की वैधता, व्यर्थ घोषित ठहराव।	15
इकाई– 2	विशिष्ट अनुबन्ध : हानि रक्षा (क्षतिपूर्ति) तथा प्रत्याभूति, निक्षेप तथा गिरवी, एजेन्सी (अभिकरण) के अनुबन्ध– अर्थ, एजेन्सी निर्माण के प्रकार, एजेन्ट के प्रकार, एक एजेन्ट की व्यक्तिगत दायित्व एवं एजेन्सी का समापन।	15
इकाई– 3	वस्तु विक्रय अधिनियम (1930) : परिभाषा, विक्रय एवं विक्रय के लिये ठहराव, वस्तुओं के प्रकार, शर्त और वारंटी, गैर–मालिकों द्वारा बिकी, अदत्त विक्रेता, CIF, FOB और Ex-Ship अनुबन्ध।	15
इकाई– 4	विनिमय साध्य विलेख अधिनियम (1881): विनिमय साध्य विलेख की परिभाषाएं, विशेषताएं, प्रतिज्ञा पत्र, विनिमय विपत्र, धनादेश (चेक), धारक एवं यथाविधिधारी, चेक का रेखांकन, रेखांकन के प्रकार, पराक्रमण, विनिमय साध्य विलेख का अनादरण व मुक्ति, सूचना तकनीकी अधिनियम 2000 और ई–व्यवसाय से संबंधित साइबर अपराध अधिनियम 2012।	15
इकाई– 5	उपभोक्ता संरक्षण अधिनियम (2019): मुख्य प्रावधान, उपभोक्ता की परिभाषा, उपभोक्ता विवाद, शिकायत निवारण तंत्र, भारतीय साझेदारी अधिनियम 1932, सीमित दायित्ववाली साझेदारी अधिनियम 2008, बौद्धिक सम्पदा अधिकार अधिनियम का परिचय– कोपीराइट पेटेन्ट एवं ट्रेडमार्क (व्यापार चिन्ह)	15
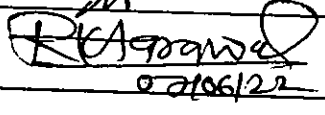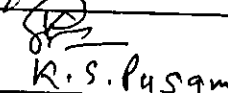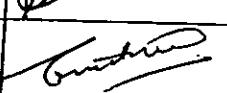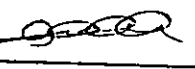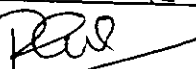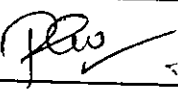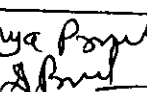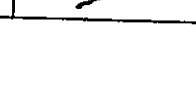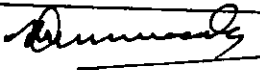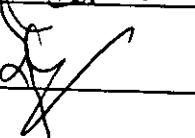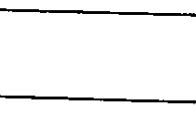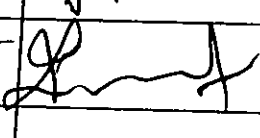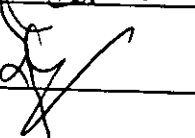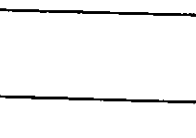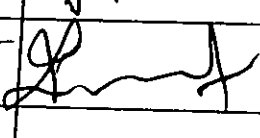
Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलब्धियां	1. छात्रों को व्यापारिक एवं व्यावसायिक कानूनों के बुनियादी अवधारणा शर्तों एवं प्रावधानों को जानने के लिए। 2. व्यापार जगत को नियंत्रित करने वाले कानूनी ढ़ाचें के संबंध में बुनियादी प्रावधानों को समझना और विकसित करना। 3. उपभोक्ता संरक्षण अधिनियम के संबंध में प्रत्येक नागरिक के अधिकारों और दायित्वों को जानना।

Suggested Readings : Book

1. कुचल एम.सी. व्यवसाय अधिनियम : विकास पब्लिकेषन हाऊस देहली
2. प्रों. आर.सी. अग्रवाल : व्यवसाय नियमन रूपरेखा SBPD पब्लिकेशन हाऊस आगरा
3. कपुर एन.डी. : बिजिनेष लॉ .सुल्तान चंद एण्ड सन्स न्यू दिल्ली
4. आर.एल नौलखा : बिजिनेष लॉ रमेष बुक डिप्पों जयपुर
5. अरूण कुमार गांगले : व्यावसायिक सन्नियम एवं रूप रेखा रामप्रसाद सन्स आगरा

सदस्यों के नाम एवं हस्ताक्षर

Chaiman		HOD PG Department		HOD UG Department		Subject Expert
1		1		1	shashi	1	Bhatt
2	R.K.Agarwal 02/06/22	2		2	R.S.Pusam	2	
3		3		3		3	A.H.KVAN AS
4		4	Sandhya Popat	4		4	
5		5		5		5	
6							

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B. Com Part-I (CCC-2022)
Paper Code/ Paper No.	Paper – 7 (CC-2205)
Title of Subject:	Business Environment
Objectives:	1. To acquaint students with the local and global environment of business.
	2. To acquaint students with the economic, political and technological environment in business
	3. To acquire in - depth knowledge of govt. policies and legal environment of business.
Max Marks 75+25	Min Marks 25+10
Credit Value	5

Detailed Syllabus

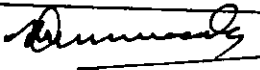| Unit	Content of Syllabus	No. of Lecturers
Unit- 1	**Business Environment:** Type of Environment-internal, external, micro and macro environment. Competitive structure of industry, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	15
Unit- 2	**Economic Problem of Growth:** Inflation Parallel Economy Industrial Sickness **Economic Factors of Growth:** Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MAMEs)	15
Unit- 3	**International Environment:** Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, **International Economic Groups:** GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS **Regional Trade Agreements:** European Union (EU), ASEAN, SAARC, NAFTA	15
Unit- 4	**Govt. Policies:** Export-Import Policy, Monetary & Fiscal Policy, Privatization, Liberalization, Globalization, Demonetization, Disinvestment, Foreign Exchange Management Act 2000 Industrial Policy, Industrial Licensing (National & State)	15
Unit- 5	**Economic Planning:** Need, Objective, Strategy, Review of Previous Plan, NITI AAYOG, Gross Domestic Product : Meaning, Characteristics, calculation and impact in employment & productivity with refence to India & Chhattisgarh. **Economic Environment in Chhattisgarh:** Economic of Chhattisgarh – Its Basic Feature, Population of Chhattisgarh and Its Characteristics. Industry and Industrial Development in Chhattisgarh Mineral & Mineral Based Industry in Chhattisgarh. Agriculture in Chhattisgarh. Forest & Forest Produce in Chhattisgarh. Development of Power in Chhattisgarh. Development of Transport in Chhattisgarh.	15
Case study/Skill based activities/field work/project work as applicable (for extra credit)		

Learning Out comes	1. Understand relationship between environment and business Applying the environment analysis techniques in Practice. 2. The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business. 3. Familiarize with the Nature of local business environment and its component. 4. Acquaint students with govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization.

Suggested Readings:

01. Sheikh Saleem, Business Environment, Pearson
02. Francis, Cherunilan, Business Environment, Himalaya Publishing House
03. Gupta C.B., Business Environment Sultan Chand & Sons
04. Paliwar Veena Keshav, Business Environment, PHI Learning Private Limited, Delhi
05. Singh Ranjeet ,Business Environment, Kalyani Publishers New Delhi
06. Sinha V.C., Business Environment (Hindi & English), SBPD Publications Agra
07. Upadhyay Sharma Dayal, Business Environment (Hindi), Ramesh Book Depot Jaipur
08. Singh, Dr. S.K., Business Environment (Hindi), Sahitya Bhawan Publication Agra
09. Jain Dr. S.C., Business Environment (Hindi), Kailash Pustak Sadan, Bhopal
10. Joshi Rosy, Kapoor Sangam, Business Environment (Hindi), Kalyani Publishers New Delhi

Name and Signature of Member

	Chairman		HOD PG Department		HOD UG Department		Subject Expert
1		1	07/06/22	1	shashi	1	Bhatto
2	02/06/22	2		2	K.S.P4 s 1m	2	
3		3		3	Dr. R.K.fink	3	A.H. KHAN
4		4	Sandhya Prasad	4		4	
5		5		5		5	
6							

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग– 1 (CCC-2022)
Paper Code	प्रश्न पत्र – 7 (CC-2205)
Title of Subject	व्यावसायिक पर्यावरण
Objective	1. छात्रों को व्यवसाय के स्थानीय और वैश्विक वातावरण से परिचित करना। 2. छात्रों को व्यवसाय में आर्थिक, राजनीतिक और तकनीकी वातावरण से परिचित करना। 3. सरकार की नीतियों और व्यापार की कानूनी वातावरण का गहन ज्ञान प्राप्त करना।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	**व्यवसायिक पर्यावरण** : पर्यावरण के प्रकार– आंतरिक, बाह्य, सूक्ष्म एवं वृह पर्यावरण, उद्योग की प्रतिस्पर्धी संरचना, विश्लेषणात्मक पर्यावरण एवं कूटनीतिक प्रबंधन, प्रबंधन विविधता, व्यवसाय के क्षेत्र, व्यवसाय की विशेषताएं, उद्देश्य और अध्ययन का उपयोग, विश्लेषणात्मक पर्यावरण की प्रक्रिया एवं सीमाएं	15
इकाई– 2	**विकास की आर्थिक समस्याएं** : मुद्रा स्फीति, समानांतर अर्थव्यवस्था, औद्योगिक रूग्णता **विकास के आर्थिक तत्व** : प्रत्यक्ष विदेशी विनियोग (FDI), विदेशी पोर्टफोलियो निवेश (FPI), सूक्ष्म, लघु और मध्यम उद्यम (MAMES)	15
इकाई– 3	**अंतर्राष्ट्रीय पर्यावरण:** विश्व व्यापार की प्रवृत्ति एवं विकासशील देशों की समस्याएं, विदेशी व्यापार एवं आर्थिक विकास **अंतर्राष्ट्रीय आर्थिक समूहः** गैट (GATT), विश्व व्यापार संगठन (WTO), अंकटाड (UNCTAD), विश्व बैंक अंतर्राष्ट्रीय मुद्रा कोष (IMF), ट्रिप्स (TRIPS), ट्रिम्स (TRIMS) **क्षेत्रिय व्यापार समझौतेः** यूरोपियन यूनियन (EU) ASEAN, SAARC, NAFTA	15
इकाई– 4	**सरकारी नीतियां** : आयात–निर्यात नीति, मौद्रिक एवं राजकोषीय नीति, निजीकरण, उदारीकरण, वैश्वीकरण, नोटबंदी/विमुद्रीकरण, विनिवेश, विदेशी मुद्रा प्रबंध अधिनियम 2000, औद्योगिक नीति, औद्योगिक लाईसेंसिंग (राष्ट्रीय और राज्य)	15
इकाई– 5	आर्थिक नियोजनः आवश्यकता, उद्देश्य, व्यूहरचना, पूर्व पंचवर्षीय योजनाओं की समीक्षा, नीति आयोग, सकल घरेलू उत्पादः अर्थ, विशेषताएं, गणना एवं रोजगार में प्रभाव और उत्पादकता भारत और छत्तीसगढ़ के संदर्भ में **छत्तीसगढ़ में आर्थिक पर्यावरणः** छत्तीसगढ़ की अर्थ व्यवस्था– आधारभूत विशेषताएं, छत्तीसगढ़ की जनसंख्या एवं इसकी विशेषताएं, छत्तीसगढ़ में उद्योग एवं औद्योगिक विकास, छत्तीसगढ़ में खनिज एवं खनिज आधारित उद्योग, छत्तीसगढ़ में कृषि, छत्तीसगढ़ में वन एवं वनोपज, छत्तीसगढ़ में बिजली आपूर्ति का विकास, छत्तीसगढ़ में परिवहन का विकास,	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

| | पाठ्यक्रम अध्ययन की परिलब्धियां | 1. पर्यावरण और व्यवसाय के बीच संबंधों को समझें, पर्यावरण विश्लेषण तकनीकों को व्यवहार में लागू करना।
2. छात्र व्यावसायिक पर्यावरण के वैचारिक ढांचे को प्रदर्शित और विकसित करने में एवं अंतर्राष्ट्रीय व्यापार में रूचि पैदा करने में सक्षम होंगे।
3. स्थानीय व्यावसायिक पर्यावरण की प्रकृति और उसके घटक से परिचित होगे।
4. परिचित छात्र व्यावसायिक संगठन के उद्भव, उत्थान, और सुचारू कामकाज के लिए नीतियां और विभिन्न भूमिकाओं को समझेगे |

Suggested Readings:

01. Sheikh Saleem, Business Environment, Pearson
02. Francis, Cherunilan, Business Environment, Himalaya Publishing House
03. Gupta C.B., Business Environment Sultan Chand & Sons
04. Paliwar Veena Keshav, Business Environment, PHI Learning Private Limited, Delhi
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07. Upadhyay Sharma Dayal, Business Environment (Hindi), Ramesh Book Depot Jaipur
08. Singh, Dr. S.K., Business Environment (Hindi), Sahitya Bhawan Publication Agra
09. Jain Dr. S.C., Business Environment (Hindi), Kailash Pustak Sadan, Bhopal
10. Joshi Rosy, Kapoor Sangam, Business Environment (Hindi), Kalyani Publishers New Delhi

सदस्यों के नाम एवं हस्ताक्षर

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1	07/06/22	1	shashi	1	C.A.Bhatt
2	02/06/22	2		2	K. S. Pusam	2	
3		3		3		3	A.H. KUPAR
4		4	Sandhya	4		4	
5		5		5		5	
6		6		6		6	

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	B.Com.1st Year (CCC-2022)
Paper Code/ Paper No.	Paper- 8 (CC-2206)
Title of Subjects:	Business Economics
Objectives:	The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.
Max Marks 75 +25	Min Marks: 25 + 10
Credit Value	5

Detailed Syllabus

Units	Content of the Syllabus	No. of Lectures
Unit-I	**Introduction:** Micro &Macro Economics Meaning, Scope, Importance and limitations, nature, Distinguish between Micro &Macro Economics **Business Economics** Meaning, Definition, objective and nature & Scope, Role and Responsibilities of a business Economist. **Market Demand Analysis**: Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand, Types of Demand and Exceptions of Law of Demand	15
Unit-2	**Consumer Behaviour and Elasticity of Demand**: Utility Analysis of Demand, Law of Diminishing marginal utility & Consumer Surplus, Indifference Curve technique, Price Line or Budget Line , Concept of Elasticity of Demand, Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of Demand	15
Unit-3	**Production Analysis:** Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply, Production Function: a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale	15
Unit-4	**Market Morphology and Equilibrium of the Firm and Industry:** Meaning, Classification and Types of Market, Market structure formed on the basis of perfect and imperfect competition, Price and output determination under Perfect Competition, Price and Output determination under monopoly, Discrimination Monopoly- Features, Price and Output determination under discriminating Monopoly, Price and Output determination under Monopolistic Competition, Oligopoly	15
Unit-5	**Chhattisgarh Economy-** Price Control- Price ceiling and price floor, Study of Chhattisgarh economy, Prospects of economy development, Economic Survey of Chhattisgarh	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

Learning Out comes:	1	Examine how different economic systems function and evaluate implications of various economic decisions;
	2	Examine how consumers try to maximize their satisfaction by spending on different goods;
	3	Analyze the relationship between inputs used in production and the resulting outputs and costs;
	4	Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations
	5	Examine various facets of pricing under different market situations.

Suggested Readings:

1. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.
2. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.
3. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
4. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.

Websites:

1. Relevant study material of ICAI: www.icai.org.
2. https://www.icsi.edu/media/website/Business%20Economic
3. https://www.businesseconomics.com/

Name and Signature of Member

Chairman		HOD PG Department		HOD UG Department		Subject Expert	
1		1		1	*Shashi*	1	*Bhatt*
2	*Rajagwel 03/06/22*	2		2	*K. S. Pusam*	2	
3		3		3	*Dr. R. K. Hinkar*	3	*A. H. KHAN*
4		4	*Sandhya*	4		4	
5		5		5		5	
6							

CENTRAL BOARD OF STUDIES-COMMERCE-PROPOSED SYLLABUS

Class Name	बी.कॉम. भाग– 1 (CCC-2022)
Paper Code	प्रश्न पत्र– 8 (CC-2206)
Title of Subject	व्यवसायिक अर्थशास्त्र
Objective	पाठ्यक्रम का उद्देश्य शिक्षार्थियों को मौलिक, आर्थिक सिद्धांतों और मूल्य निर्धारण, मांग, आपूर्ति, उत्पादन और लागत अवधारणाओं पर उनके प्रभाव से परिचित कराना है।
Max Marks – 75+25	Min. Marks: 25+10
Credit Value	5

Detailed Syllabus

Units	Content of the syllabus	No. of lectures
इकाई– 1	**परिचयः** सूक्ष्म अर्थशास्त्र और समष्टि अर्थशास्त्र का अर्थ, क्षेत्र, महत्व एवं सीमाएं, प्रकृति, सूक्ष्म एवं समष्टि अर्थशास्त्र के मध्य अंतर **व्यवसायिक अर्थशास्त्रः** अर्थ, परिभाषा, उद्देश्य, प्रकृति और क्षेत्र, व्यवसायिक अर्थशास्त्री के भूमिकाएं एवं जिम्मेदारियां। **बाजार की मांग का विश्लेषणः** मांग का अर्थ एवं मांग के निर्धारक, मांग में परिवर्तन, मांग के फलन, मांग के नियम, मांग के प्रकार और मांग के नियम के अपवाद।	15
इकाई– 2	**उपभोक्ता व्यवहार और मांग की लोचः** मांग की उपयोगिता का विश्लेषण, सीमांत उपयोगिता ह्रास नियम और उपभोक्ता अधिशेष, उदासीनता वक्र तकनीक, कीमत रेखा या बजट रेखा, मांग की लोच की अवधारणाएं, महत्व एवं उनके प्रकार, लोच की विभिन्न अवधारणा की गणना, मांग की कीमत लोच को मापने के तरीकें	15
इकाई– 3	**उत्पादन विश्लेषणः** आपूर्ति का अर्थ और आपूर्ति के फलन, स्टॉक और प्रवाह की अवधारणा, आपूर्ति के निर्धारक, आपूर्ति का नियम, आपूर्ति में परिवर्तन, उत्पादन फलनः (अ) परिवर्तनशील अनुपातों का नियम (ब) पैमाने के प्रतिफल के नियम, पैमाने की अर्थव्यवस्थाएं और विसंगतियां	15
इकाई– 4	**बाजार संरचना और फर्म और उद्योग का संतुलनः** अर्थ, वर्गीकरण एवं बाजार के प्रकार, बाजार संरचना– पूर्ण एवं अपूर्ण प्रतियोगिता के अनुरूप, पूर्ण प्रतियोगिता के अंतर्गत कीमत और उत्पादन निर्धारण, एकाधिकार के अंतर्गत कीमत और उत्पादन निर्धारण, मूल्य विभेदीकरण– विशेषताएं, कीमत और उत्पादन निर्धारण, एकाधिकृत प्रतियोगिता के अंतर्गत कीमत और उत्पादन निर्धारण, अल्पाधिकार	15
इकाई– 5	**छत्तीसगढ़ अर्थव्यवस्थाः** मूल्य नियंत्रण– मूल्य सीमा और मूल्य तल, छत्तीसगढ़ की अर्थव्यवस्था का अध्ययन, अर्थव्यवस्था में विकास की संभावनाएं, छत्तीसगढ़ का आर्थिक सर्वेक्षण	15

Case study/Skill based activities/field work/project work etc. (for extra credit)

पाठ्यक्रम अध्ययन की परिलब्धियां	1. विभिन्न आर्थिक प्रणाली कैसे कार्य करती है और विभिन्न आर्थिक निर्णयों के निहित अर्थों का मूल्यांकन कैसे होता है। 2. उपभोक्ता किस प्रकार विभिन्न वस्तुओं पर लंबित अपनी संतुष्टि को अधिकतम करने का प्रयास करता है। 3. उत्पादन में प्रयुक्त निविष्ट और परिणामी उत्पादन और लागत के बीच के संबंध का विश्लेषणात्मक अध्ययन 4. विभिन्न बाजार स्थितियों के लिए बाजार तंत्र और फर्मों के व्यवहार और फर्मों की प्रतिक्रियाओं का विश्लेषण कर व्याख्या करना। 5. विभिन्न बाजार स्थितियों के तहत मूल्य निर्धारण के विभिन्न कारकों की निरीक्षण करें।
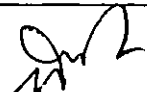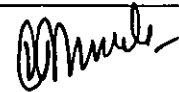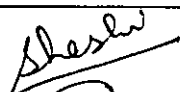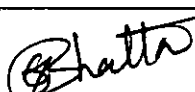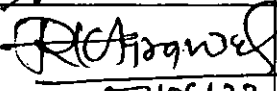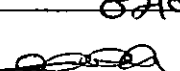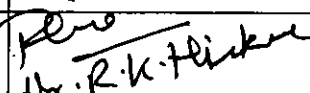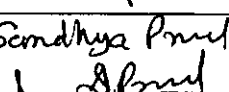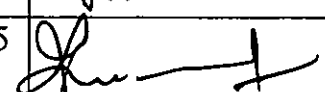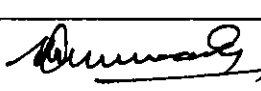
Suggested Readings:

01. Dr. V.C. Sinha (2022): Business Economics; SBPD Publishing House
02. M.L. Jhingan (2016); Microeconomics, Vrinda Publication Delhi
03. Dr. Jay Prakash Mishra (2017); SBPD Publishing House, Agra
04. Dr. J.K. Jain; Business Economics, Madhya Pradesh Hindi Granth Academy; Bhopal.

Websites:

1. Relevant study material of ICAI: www.icai.org.
2. https://www.icsi.edu/media/website/Business%20Economic
3. https://www.businesseconomics.com/

सदस्यों के नाम एवं हस्ताक्षर

	Chairman		HOD PG Department		HOD UG Department		Subject Expert
1		1		1		1	
2		2		2	K.S. Pusam	2	
3		3		3	Dr. R.K.	3	A H. KHAN
4		4	Sandhya Pmul	4		4	
5		5		5		5	
6							

Major Guidelines for Bachelor Degree Course in Commerce

1. The Bachelor of Commerce is divided into four parts-
   a) First Year-Certificate Course
   b) Second Year-Diploma Course
   c) Third Year-Degree Course
2. A Student can leave the course after completing any of the above-mentioned part and can take the certificate of the course as described.
3. In order to pass any part of the course examination, an examinee must obtain at least 35% of the total marks in each paper separately. Total marks in each paper-100 which is divided into two parts. Part-I will be of 75 marks and Part-II will be of 25 marks.
4. The course is based on credit-based system. Each paper has 5 credit point. 1 credit point is equal to 15 periods. 1 period is equal to 40 minutes.
5. In each year extra credit point of 4 will be allotted to the students who are interested in Field work/Project/Internship/Apprenticeship which is optional.

Examination Pattern (Part-I) Total - 75 marks

S.No.	Section	No. of questions	Marks per question	Total Marks
1	A	10 (Compulsory Objective type questions)	1	10
2	B	2 Questions in each unit-attempt one from each unit (Short answer type)	3	15
3	C	2 Questions in each unit-attempt one from each unit (Descriptive type)	10	50

Examination Pattern (Part-II) Total - 25 marks

Internal Examination (Each paper-Compulsory 2 Test)	10 marks
Case study/workshop/seminar/study tour/Report writing (Any one in each paper)	15 marks

*Extra Credit Point-4 in every year for Field work/Project/Internship/Apprenticeship which is optional.

Description of the Course

B. Com -I(CCC-2022) Certificate Course in Commerce		B. Com-II(DCC-2023) Diploma Course in Commerce		B. Com-III(BCD-2024) Bachelor Course Degree	
PAPER NAME&NO.	CODE	PAPER NAME&NO.	CODE	PAPER NAME&NO.	CODE
Hindi-1		Hindi-1		Hindi-1	
English-2		English-2		English-2	
Financial Accounting-3	CC-2201	Corporate Accounting-3	DC-2301	Income TAX-3	BC-2401
Business Communication-4	CC-2202	Company Law-4	DC-2302	Auditing-4	BC-2402
Business Maths-5	CC-2203	Cost Accounting-5	DC-2303	Indirect Tax with GST-5	BC-2403
Business Regulatory Framework-6	CC-2204	Fundamental of Entrepreneurship-6	DC-2304	Management Accounting-6	BC-2404
Business Environment-7	CC-2205	Principles of Business Management-7	DC-2305	Industrial Relation-7	BC-2405
Business Economics-8	CC-2206	Business Statistics-8	DC-2306	Material Management-8	BC-2406
Environmental Studies					

Central Board of Studies – Commerce
Proposed Skill Development Courses

All Students of Bachelor of Commerce can opt any one of the four Proposed Skill Development Courses and can earn 4 Extra Credit each year and certification from the University. These courses are proposed only with the objective of Personal Enhancement of students which is not compulsory.

Semester	Code	Skill Development Courses
Year- 1	SDCBC01	Computer Application in Business
	SDCBC02	Business Communication and Documentation
	SDCBC03	Communication English
	SDCBC04	Office Management
Year- 2	SDCBC05	Computerized Accounting system
	SDCBC06	E-Filing of Return
	SDCBC07	Financial literary
	SDCBC08	Finance Market Practice
Year- 3	SDCBC09	Event Management
	SDCBC10	Cyber crimes & Laws
	SDCBC11	Business Ethics & Human values
	SDCBC12	Store Keeping & Maintenance

Bachelor of Commerce

Programme Outcome

Upon completion of BCom Degree Programme, the graduates will be able to

- **PO1** The students will be able to acquire in-depth and contemporary knowledge in the field of business studies, commerce and management.
- **PO2** The program will develop an aptitude and attitude of working effectively and efficiently in modern business environment.
- **PO-3** Understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
- **PO-4** Acquire entrepreneurial, legal and managerial skills
- **PO-5** Identify the avenues of marketing and banking both traditional and modern
- **PO-6** Develop the skills and techniques of communication to be successful in business and personal life
- **PO-7** Improve competency to make eligible and employable in the job market
- **PO-8** Recognize different value systems and ethics, understand the moral dimensions and accept responsibility
- **PO9** Students will develop research skills to comprehend, analyse, reflect and critically evaluate information gathered from primary and secondary sources.
- **PO10** The program will equip students with relevant technological and analytical skills to be career ready and globally competitive.
- **PO11** Students will be able to develop strong ethical, moral and human values and a sense of commitment and integrity.
- **PO12** The program will build a strong foundation for pursuing higher studies and professional courses.

Programme Specific Outcome

- **PSO1** Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system
- **PSO2** Prepare financial statements of business using accounting principles, concepts, conventions and provisions
- **PSO3** Develop necessary professional knowledge and skills in finance and taxation
- **PSO4** Implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation
- **PSO5** Practice different techniques of communication and apply it in business and profession
- **PSO6** Use mathematical and statistical tools in academics, business and research
- **PSO7** Develop competency in students to make them employable in the global market
- **PSO8** Develop the skills of students to equip themselves as successful entrepreneurs
- **PSO9** Use analytical and reflective thinking techniques to identify and analyze problems, develop viable alternatives, and make effective decisions.
- **PSO10** Foster Analytical and critical thinking abilities for data-based decision making.

CENTRAL BOARD OF STUDIES – COMMERCE – MARKS DISTRIBUTION

Year	Code	Paper Name	Internal Exam Marks	Annual Exam Marks	Total Marks	Credits	Extra Credit for field/project/internship-optional
First Year		Hindi- 1	25	75	100	5	Four credits
		English- 2	25	75	100	5	
	CC- 2201	Financial Accounting- 3	25	75	100	5	
	CC- 2202	Business Communication- 4	25	75	100	5	
	CC- 2203	Business Mathematics- 5	25	75	100	5	
	CC- 2204	Business Regulatory Framework- 6	25	75	100	5	
	CC- 2205	Business Environment- 7	25	75	100	5	
	CC- 2206	Business Economics- 8	25	75	100	5	
		Environmental Studies					
		TOTAL				40	
Second Year		Hindi- 1	25	75	100	5	Four Credits
		English- 2	25	75	100	5	
	DC-2301	Corporate Accounting- 3	25	75	100	5	
	DC-2302	Company Law- 4	25	75	100	5	
	DC-2303	Cost Accounting- 5	25	75	100	5	
	DC-2304	Fundamental of Entrepreneurship- 6	25	75	100	5	
	DC-2305	Principles of Business Management-7	25	75	100	5	
	DC-2306	Business Statistics- 8	25	75	100	5	
		TOTAL				40	
Third Year		Hindi- 1	25	75	100	5	Four credits
		English- 2	25	75	100	5	
	BC-2401	Income Tax- 3	25	75	100	5	
	BC-2402	Auditing- 4	25	75	100	5	
	BC-2403	Indirect Tax with GST- 5	25	75	100	5	
	BC-2404	Management Accounting- 6	25	75	100	5	
	BC-2405	Industrial Relation- 7	25	75	100	5	
	BC-2406	Material Management- 8	25	75	100	5	
		TOTAL				40	

PROPOSED STRUCTURE: UG PROGRAM

Year	Core Subject/ Credit	Foundation Course/ Credit	Credits	Total Credits per Year	Field/Project/ Internship/ Apprenticeship	Qualification Title Credit Requirement	For Practical Subject	
							Theory	Practical
I	Subject-1 (10) (5 Credit Each) Subject -2 (10) (5 Credit Each) Subject-3 (10) (5 Credit Each)	Hindi - 5 English - 5 Env- 0	10+10+10+5+5	40	Extra Credit 4*	Under Graduate Certificate in faculty + Certificate (of Extra Credit)	8 (4 Credit Each)	2
II	Subject-1 (10) (5 Credit Each) Subject -2 (10) (5 Credit Each) Subject-3 (10) (5 Credit Each)	Hindi - 5 English - 5 Env- 0	10+10+10+5+5	40	Extra Credit 4*	Under Graduate Diploma in faculty + Certificate (of Extra Credit)	8 (4 Credit Each)	2
III	Subject-1 (10) (5 Credit Each) Subject -2 (10) (5 Credit Each) Subject-3 (10) (5 Credit Each)	Hindi - 5 English - 5 Env- 0	10+10+10+5+5	40	Extra Credit 4*	Degree Bachelor in faculty + Certificate (of Extra Credit)	8 (4 Credit Each)	2

1- Extra Credit 4 is optional in all the years of Under Graduation. The certificate of extra credit would be provided by the university.

2- Internship, Apprenticeship providing agencies would be enlisted by the concerned university.

3- 15 Periods (10 hrs of teaching) = 1 Credit

Scheme of B.Com. (Computer Application)

Year	Course Code	Subject Name	Theory/ Practical	Total Credit	Total Marks	
					Max	Min
First	BCOMCA-1T	Computer Fundamental and Information Technology	Theory	4	50	17
	BCOMCA -2T	PC Software and Multimedia	Theory	4	50	17
	BCOMCA-1P	LAB 1: PC Software and Multimedia	Practical	2	50	17
Second	BCOMCA-3T	E-Commerce	Theory	4	50	17
	BCOMCA-4T	Computerized Accounting with Tally	Theory	4	50	17
	BCOMCA-2P	LAB 2: Tally	Practical	2	50	17
Third	BCOMCA-5T	Programming in Visual Basic	Theory	4	50	17
	BCOMCA-6T	Relational Database Management System	Theory	4	50	17
	BCOMCA-3P	LAB 3: Visual Basic and RDBMS	Practical	2	50	17
Total				30	450	

Note: There shall be four extra credits in all the years of under graduation for internship/apprenticeship. The certificate of extra credits would be provided by the concern university and is not mandatory.

Part A: Introduction

Program: **Certificate Course**	Class: **B. Com-I Year- CA**	Year: 2022	Session:2022-2023

1	Course Code	BCOMCA-1T		
2	Course Title	**Computer Fundamentals and Information Technology**		
3	Course Type	**Theory**		
4	Pre-requisite (if any)	No		
5	Course Learning. Outcomes (CLO)	At the end of this course, the students will be able to: • Understand the history and types of computers and various input/output devices. • Understand the concept of memory and its types. • Understand the basic components and storage of computer system.. • Understand the concept of software and computer languages. • Understand the concept of information technology.		
6	Credit Value	**Theory: 4**		
7	Total Marks	**Max. Marks: 50**	**Min Passing Marks: 17**	

Part B: Content of the Course

Total No. of Periods: 60

Unit	Topics	No. of Periods
I	**Fundamental of Computer:** History of computer, Generation of computer, Types of Computers, Block diagram of CPU, Digital and Analog computers and its evolution. Major components of digital computers, types of digital computers, Microprocessors, Single chip Microcomputer, Large and small computers, Users interface, hardware, software and firmware, multiprogramming, multiuser system, Dumb smart and intelligent terminals, **Number system & Computer Codes:** Number systems: Decimal number system. Binary number system. Octal and Hexadecimal number system. 1's and 2's complement. Codes: ASCII, EBCDI codes, gray code and BCD.	12
II	**Computer Peripherals:** Introduction to Input Devices: Categorizing Input Hardware, Keyboard, Direct Entry- Card Readers Scanning Devices - O.M.R. Character Readers, Thumb Scanner, MICR Smart Cards, Voice Input Devices Pointing Devices - Mouse Light Pen, Touch Screen. Computer Output Devices: Output Fundamentals, Hardcopy Output Devices, Impact Printers, Non-Impact Printers, Plotters, Computer output Microfilm/Microfiche (COM) System, Softcopy Output Devices, Cathode Ray Tube, Flat Screen Technologies, Projectors, Speakers	12
III	**Basic Components and Storage:** Central Processing Unit: The Microprocessor, control unit, A.L.U., Registers, Buses, Main Memory, Main Memory (RAM) for microcomputers, Read Only Memory (ROM). Storage Devices: Storage Fundamentals, Primary and Secondary Storage, Data Storage and Retrieval Methods – Sequential, Direct & Indexed Sequential, Tape Storage and Retrieval Methods Tape storage Devices, characteristics and limitations, Direct access Storage and Microcomputers - Hard Disks, Disk Cartridges, Direct Access Storage Devices for large Computer systems, Mass storage systems and Optical Disks, CD ROM.	12
IV	**Computer Software and languages:** System Software: System software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems, Boot Loader, Diagnostic programs, BIOS, Utility Programs,	12

	Application Software: Microcomputer Software, Interacting with the System, Trends in PC software, Types of Application Software, Difference between Program and Packages. Computer Language: Definition, Generations of Computer languages, Types of Languages, Language Processors: Assembler, Interpreter, Compiler, Linker and Loader, Programming constructs, Algorithm and flowchart.	
V	Information Technology: Concept of IT and information system, Application of IT (In Business, Education Medicine Science Governance and Agriculture) Impact of IT on society and industry, Legal and Ethical aspect of IT, Security and Threats in IT, M-Commerce, Virtual reality, latest trend in IT, future of IT.	12

Keywords: Computer, Input /Output Devices, Memory, Software and Computer Languages, IT.

Part C - Learning Resources
Text Books, Reference Books. Other Resources

Suggested Readings:

1. Computer Fundamentals, P.K. Sinha, BPB Publication, Sixth Edition.
2. Fundamentals of Computers, V. Rajaraman, PHI Sixth Edition.
3. Computer Fundamentals Architecture and Organization, B. Ram, New Age International Publishers, Fifth Edition.
4. Fundamentals of Information Technology, Chetan Shrivastava, Kalyan Publishers.
5. Computers Today, Suresh K. Basandra, Galgotia Publications.
6. Fundamentals of Information Technology, Alexis Leon and Mathews Leon, Vikash Publication.

E-Resources:

Introduction to Computer Fundamental:
1. https://www.w3schools.blog/computer-fundamentals-tutorial
2. https://vikaspedia.in/education/digital-litercy/it-literacy-courses-in-associating-with-msup/computer-fundamentals
3. https://www.tutorialspoint.com/computer_fundamentals/index.htm
4. https://vikaspedia.in/education/digital-litercy/it-literacy- courses-in-associating-with-msup/computer-fundamentals
5. Concept of IT: https://onlinecourses.swayam2.ac.in/cec20_cs05/preview

Part D: Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks: 50 Continuous Comprehensive Evaluation (CCE): As per rule University Exam(UE): 50 Marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

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    Hemchand Yadav Vishwavidyalaya, Durg

13. Dr. Ugrasen Suman — Member
    Prof. and Head, Dept. of Computer Science (Present Online)
    Devi Ahila Vishwavidyalaya, Indore

Date: 13.6.22

Part A: Introduction				
Program: Certificate Course		Class: B. Com.I Year- CA	Year: 2022	Session:2022-2023
1	Course Code	BCOMCA-2T		
2	Course Title	PC Software and Multimedia		
3	Course Type	Theory		
4	Pre-requisite (if any)	No		
5	Course Learning. Outcomes (CLO)	At the end of this course, the students will be able to: • Understand the MS Word with page setup, formatting text, print documents and mail merge • Understand the MS Excel with creating sheets, calculation in cell and prepare charts. • Understand the sorting & filter in MS Excel. • Understand the MS Power point with design templates, slide transaction and animation effects. • Understand the MS Access and graphics.		
6	Credit Value	Theory: 4		
7	Total Marks	Max. Marks: 50		Min Passing Marks: 17

Part B: Content of the Course		
Total No. of Periods: 60		
Unit	Topics	No. of Periods
I	**PC PACKAGE:** Introduction to PC and Types of PC, **Introduction to word** processing software and if's features, creating new document, saving documents, Opening and printing documents. **Home Tab:** Setting fonts, Paragraph settings, various styles (Normal, no spacing, Heading1, Heading2, Title Strong), Find & replace, Format Printer, Copy paste and pasts special. **Insert Tab:** Pages, Tables, pictures, clipart, shapes, header & footer, word art, equation and symbols. **Page Layout Tab:** Page setup, page Background, Paragraph (indent and spacing). **Mailing Tab:** Create envelops and Labels, Mail merge. **Review Tab:** Spelling and grammar check, new comment, Protect document. **View Tab:** Document views, zoom, Window (New window, Split, Switch window).	12
II	**WORKING WITH MS-EXCEL:** Introducing Excel, Use of Excel sheet, creating new sheet, Saving, Opening & Printing workbook. **Home Tab:** Font, Alignment, Number, Styles and cells and editing, Conditional Formatting. **Insert Tab:** Table, Charts (Column Chart, Pie chart, Bar chart, Line chart) and Texts (heading & Footer, word art, signature line). **Page Layout Tab:** Page setup options, Scale to fit (width, height, scale) **Formulas Tab:** Auto sum (sum, average, min, max). Logical (IF, and, or, not, true, false), Math & trig (sin, cos, tan, ceiling, floor, fact, mod, log), watch window. **Data Tab:** Get external data from MS Access, Sort and filter options, Data validation, Group and ungroup. **Review Tab:** Protect sheet, protect workbook and Share workbook. **View Tab:** Page break, Page layout, freezing panes, Split and hide.	12
III	**WORKING WITH MS-POWERPOINT:** Introducing power point, Use of power point presentation, creating new slides saving, Opening and printing. **Home Tab:** New slide, Layout, Reset, Delete, setting text direction, align text, convert to smart art, drawing options. **Insert Tab:** Table picture, clipart, photo album, smart art, shapes and chart, movie and sound, hyperlink and action, text box, word art,	12

	object, **Design Tab**: Page setup option, slide orientation, applying various themes, selecting background style and formatting it. **Animation Tab**: Custom animation for entrance, exit and emphasis, applying slide transition, setting transition speed and sound, animation on rehears timing. **Slide show & View Tab**: Start slide show options, setup option. **View Tab**: Presentation views, colors and window option.	
IV	**WORKING WITH MS-ACCESS**: Front end and back end of application, Introduction to DMBS, features of DBMS, creating blank databases, Saving it in accdb format. Defining data type in MS Access. **Home Tab**: Datasheet view, design view, pivot chart view, pivot table view, sort and filter prions. **Create Tab**: Creating tables, creating reports, query wizard. **External Data Tab**: Importing data from access and excel sheet, exporting data to excel and MS word. **Datasheet Tab**: Relationships, fields and columns options, Data type and formatting options.	12
V	**ANIMATION AND GRAPHICS**: Basic concept of 2D/3D Animation, Principle of animation, application of Multimedia, hardware and Software resources requirement for animation, introduction of various file formats (. mpeg, gif, jpeg, mp4, .tif, .flv) Creating a new movie in flash: Get set Up, Input Text, Animate Text, Drawing and painting with tools, brush, create basic shapes like oval, Rectangle & Polystar Tools, Tools working with object & filing the object. Transformation, object properties, dialog box, creating layers, motion tweening, shape tweening, Mask layers, basic action scripts, importing sound through Flash	12

Keywords: MS Word, MS Excel, MS Power Point, MS Access, Graphics

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Part C - Learning Resources
Text Books, Reference Books, Other Resources

Suggested Readings:

1. Microsoft Office 2007 Fundamentals, L. Story, D. Walls.
2. MS Office, S.S. Shrivastava, Firewall Media.
3. Office 2000 made easy, Alan Neibauer, Tata McGraw Hill.
4. FLASHMX Bible, Robert Reinhart.
5. Sams Teach Yourself Macromedia Flash 8 in 24 Hours, Phillip Kerman
6. How to do everything with Macromedia, Bonnie Blake, Doug Sahlin
7. Multimedia Making it works, Tay Vaughan Tata McGraw Hill

E-learning Resources:

1. Introduction to MS-Word:
   https://www.w3schools.blog/ms-word-tutorial
2. Introduction to MS-Excel:
   https://www.w3schools.com/excel/excel_introduction.php
3. Introduction to MS-Power Point:
   https://www.w3schools.blog/powerpoint-tutorial
4. Introduction to MS-Access:
   https://www.w3schools.com/sql/sql_ref_msaccess.asp
5. Concept of Animations:
   https://onlinecourses.swayam2.ac.in/ugc19_cs09/preview

Part D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:
Maximum Marks: 50

Continuous-Comprehensive Evaluation (CCE): As per rule		
University Exam(UE): 50 Marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

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    Devi Ahila Vishwavidyalaya, Indore

Date: 13.6.2022

Part A: Introduction			
Program: Certificate Course	Class: B. Com-I Year- CA	Year: 2022	Session:2022-2023
1	Course Code	BCOMCA-1P	
2	Course Title	LAB1: PC Software and Multimedia	
3	Course Type	Practical	
4	Pre-requisite (if any)	No	
5	Course Learning. Outcomes (CLO)	At the end of course, Students will be able to: • Learn Modern office activities and their software requirements. • Create a new Word document and formatting a document using MS-WORD. • Create an electronic spreadsheet using MS-Excel, familiarize oneself with Excel's basicand advance features. • Create a slide show presentation and explore the Microsoft Office PowerPointenvironment. • Create table, form, query, report using MS-Access • Know about Animation, First movement of animation with shadow and light. • know about the history how the early people think or to add motion in animation	
6	Credit Value	2	
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17

Part B: Content of the Course	
Total Periods: 30	

Tentative Practical List	Note: This is tentative list; the teachers concern can add more program as per requirement.
	MS Word
	1. Prepare **a grocery list** having four columns (Serial number, the name of the product,quantity and price) for the month of April, 06.
	  • Font specifications for Title (Grocery List): 14-point Arial font in bold and italics.
	  • The headings of the columns should be in 12-point and bold.
	  • The rest of the document should be in 10-point Times New Roman.
	  • Leave a gap of 12-points after the title.
	2. Create a **telephone directory**.
	  • The heading should be 16-point Arial Font in bold.
	  • The rest of the document should use 10-point font size.
	  • Other headings should use 10-point Courier New Font.
	  • The footer should show the page number as well as the date last updated.
	3. Design a **time-table form** for your college.
	  • The first line should mention the name of the college in 16-point Arial Fontand should be bold.
	  • The second line should give the course name/teacher's name and the departmentin 14-point Arial.

- Leave a gap of 12-points.
- The rest of the document should use 10-point Times New Roman font.
- The footer should contain your specifications as the designer and date of creation.

4. XYZ Publications plans to release a new book designed as per your syllabus. Design the **First page of the book** as per the given specifications.
   - The title of the book should appear in bold using 20-point Arial font.
   - The name of the author and his qualifications should be in the center of the pagein 16-point Arial font.
   - At the bottom of the document should be the name of the publisher and addressin 16-point Times New Roman.
   - The details of the offices of the publisher (only location) should appear in thefooter.

5. Create the following one page documents.
   - Compose a note inviting friends to a get-together at your house, including a listof things to bring with them.
   - Design a certificate in landscape orientation with a border around the document.
   - Design a Garage Sale sign.
   - Make a sign outlining your rules for your bedroom at home, using a numberedlist.

6. Create the following documents:
   - A newsletter with a headline and 2 columns in portrait orientation, includingat least one image surrounded by text.
   - Use a newsletter format to promote upcoming projects or events in yourclassroom or college.

7. Convert following text to a table, using comma as delimiterType the following as shown (do not bold).

        Color, Style, Item
        Blue, A980, Van
        Red, X023, Car
        Green, YL724, Truck
        Name, Age, Sex
        Bob, 23, M
        Linda, 46, F
        Tom, 29, M

8. Enter the following data into a table given on the next page.

Salesperson	Dolls	Trucks	Puzzles
Kennedy, Sally	1327	1423	1193
White, Pete	1421	3863	2934
Pillar, James	5214	3247	5467
York, George	2190	1278	1928
Banks, Jennifer	1201	2528	1203
Atwater, Kelly	4098	3079	2067
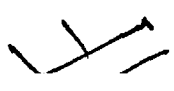
Pillar, James	5214	3247	5467
York, George	2190	1278	1928
Banks, Jennifer	1201	2528	1203
Atwater, Kelly	4098	3079	2067

Add a column **Region** (values: S, N, N, S, S, S) between the **Salesperson** and **Dolls** columns to the given table Sort your table data by Region and within Region by Salesperson in ascending order:

In this exercise, you will add a new row to your table, place the word **Total** at the bottom of the Salesperson column, and sum the Dolls, Trucks, and Puzzles columns.

9. Wrapping of text around the image.

MS Excel

1. Enter the Following data in Excel Sheet

REGIONAL SALES PROJECTION						
State	Qtr1	Qtr2	Qtr3	Qtr4	Qtr Total	Rate Amount
Delhi	2020	2400	2100	3000	15	
Punjab	1100	1300	1500	1400	20	
U.P.	3000	3200	2600	2800	17	
Haryana	1800	2000	2200	2700	15	
Rajasthan	2100	2000	1800	2200	20	
TOTAL						
AVERAGE						

(a) Apply Formatting as follow:

    i.   Title in TIMES NEW ROMAN
    ii. Font Size - 14
    iii. Remaining text - ARIAL, Font Size -10
    iv. State names and Qtr. Heading Bold, Italic with Gray Fill Color.
    v. Numbers in two decimal places.
    vi. Qtr. Heading in center Alignment.
    vii. Apply Border to whole data.

(b) Calculate State and Qtr. Total
(c) Calculate Average for each quarter
(d) Calculate Amount = Rate * Total.

2. Given the following worksheet

	A	B	C	D
1	Roll No.	Name	Marks	Grade
2	1001	Sachin	99	
3	1002	Sehwag	65	
4	1003	Rahul	41	
5	1004	Sourav	89	
6	1005	HarBhajan	56	

Calculate the grade of these students on the basis of following

guidelines:

If Marks	Then Grade
>=80	A+
>= 60 and < 80	A
>= 50 and < 60	B
< 50	F

3. Given the following worksheet

	A	B	C	D	E	F	G
1	Salesman	Sales in (Rs.)					
2	No.	Qtr1	Qtr2	Qtr3	Qtr4	Total	Commission
3	S001	5000	8500	12000	9000		
4	S002	7000	4000	7500	11000		
5	S003	4000	9000	6500	8200		
6	S004	5500	6900	4500	10500		
7	S005	7400	8500	9200	8300		
8	S006	5300	7600	9800	6100		

Calculate the commission earned by the salesmen on the basis of following Candidates:

If Total Sales	Then Commission
< 20000	0% of sales
> 20000 and < 25000	4% of sales
> 25000 and < 30000	5.5% of sales
> 30000 and < 35000	8% of sales
>= 35000	11% of sales

The total sales are sum of sales of all the four quarters.

4. Company XYZ Ltd. pays a monthly salary to its employees who consist of basic salary, allowances & deductions. The details of allowances and deductions are as follows:

- **HRA Dependent on Basic**
  30% of Basic if Basic <=1000
  25% of Basic if Basic>1000 & Basic<=3000
  20% of Basic if Basic >3000

- **DA Fixed for all employees, 30% of Basic**

- **Conveyance Allowance (CA)**
  Rs. 50/- if Basic is <=1000
  Rs. 75/- if Basic >1000 & Basic<=2000
  Rs. 100 if Basic >2000

- **Entertainment Allowance (EA)**
  NIL   if Basic is <=1000
  Rs. 100/-   if Basic > 1000

Deductions

- **Provident Fund**
  6% of Basic

- **Group Insurance Premium**
  Rs. 40/-   if Basic is <=1500
  Rs. 60/-   if Basic > 1500 & Basic<=3000
  Rs. 80/-   if Basic >3000

Calculate the following:

Gross Salary= Basic + HRA + DA + CA + EA
Total Deduction = Provident Fund + Group Insurance Premium
Net Salary= Gross Salary – Total Deduction

5. Create Payment Table for a fixed Principal amount, variable rate of interests and time inthe format below:

No. of Installments	5%	6%	7%	8%	9%
3	XX	XX	XX	XX	XX
4	XX	XX	XX	XX	XX
5	XX	XX	XX	XX	XX
6	XX	XX	XX	XX	XX

6. Use an array formula to calculate Simple Interest for given principal amounts given therate of Interest and time

Rate of Interest	8%
Time	5 Years
Principal	Simple Interest
1000`	?
18000	?
5200	?

7. The following table gives year wise sale figure of five salesmen in Rs.

Salesman	2019	2020	2021	2022
S1	10000	12000	20000	50000
S2	15000	18000	50000	60000
S3	20000	22000	70000	70000
S4	30000	30000	100000	80000
S5	40000	45000	125000	90000

(a) Calculate total sale year wise.

(b) Calculate the net sale made by each salesman

(c) Calculate the maximum sale made by the salesman

(d) Calculate the commission for each salesman under the condition.

  (i) If total sales >4,00,000 give 5% commission on total sale made by the salesman.

  (ii) Otherwise give 2% commission.

(e) Draw a bar graph representing the sale made by each salesman.

(f) Draw a pie graph representing the sale made by salesman in 2000.

8. Enter the following data in Excel Sheet

PERSONAL BUDGET FOR FIRST QUARTER

Monthly Income (Net): 1,475

EXPENSES	JAN	FEB	MARCH QUARTER TOTAL	QUARTER AVERAGE
Rent	600.00	600.00	600.00	
Telephone	48.25	43.50	60.00	
Utilities	67.27	110.00	70.00	

Credit Card	200.00	110.00	70.00	
Oil	100.00	150.00	90.00	
A V to Insurance	150.00			
Cable TV	40.75	40.75	40.75	
Monthly Total				

Calculate Quarter total and Quarter average.

(a) Calculate Monthly total.

(b) Surplus = Monthly income - Monthly total.

(c) What would be total surplus if monthly income is 1500.

(d) How much does telephone expense for March differ from quarter average.

(e) Create a 3D column graph for telephone and utilities.

(f) Create a pie chart for monthly expenses.

9. Enter the following data in Excel Sheet

TOTAL REVENUE EARNED FOR SAM'S BOOKSTALL

Publisher Name	1997	1998	1999	2000	Total
A	Rs. 1,000.00	Rs. 1100.00	Rs. 1,300.00	Rs. 800.00	
B	Rs. 1,500.00	Rs. 700.00	Rs. 1,000.00	Rs. 2,000.00	
C	Rs. 700.00	Rs. 900.00	Rs. 1,500.00	Rs. 600.00	
D	Rs. 1,200.00	Rs. 500.00	Rs. 200.00	Rs 1,100.00.	

(a) Compute the total revenue earned.

(b) Plot the line chart to compare the revenue of all publishers for 4 years.

(c) Chart Title should be _Total Revenue of Sam's Bookstall (1997-2000)'

(d) Give appropriate categories and value axis title.

10. Generate 25 random numbers between 0 & 100 and find their sum, average and count. Howmany no. are in range 50-60.

MS Power Point

1. Do the following task:

i. Start a new blank presentation

ii. Your first Slide is going to be a Title Slide

iii. Write the Text as in the preview below:
Lighthouse Co Ltd

iv. Make the Font of "Lighthouse" Arial Black and size 88

v. Insert a second slide this should be with a layout of Bulleted List

vi. Write the Text as in preview below

(a) [Title]: Lighthouse Co Ltd

(b) [Body]:

i. Mission Statement

ii. Company Objectives

iii. Management Team

iv. Employees

v. Sales

vii. Make the Font Colour of the Points to Green
viii. Insert a third slide this should be an Organization Chart.
Include the following people in the chart:
   a. David Brent, General Manager
   b. Tim Canterbury, Head of Sales
   c. Gareth Keenan, Assistant to the General Manager
   d. Dawn Tinsley , Human Resources Manager
ix. Add a fourth slide this should be a Table Chart.
The chart should look like the following:

New Products	Discontinued Products
Digital Cameras	8mm Cameras
Ultra Slim Video Camera	8x Zoom Video Camera
25" Plasma TVs 21"	Black and White TVs
DVD Recorders	Video Players
7.1 Dolby Surround Systems	2 channel stereo systems

x. Make the titles New Products and Discontinued Products with a shadow effect and centred in the cell. Widen columns to fit Text as above.
xi. The Fifth slide should be a Chart slide. The chart should be a bar chart, and include the following data must be used to form the chart:

	January	February	March	April
TVs	20	27	90	75
DVDs	30	38	34	31
Wifi equipment	45	46	45·	43
Video Recorders	25	29	15	40

xii. Change the colours of the chart so that the series of bars are red, yellow, pink, and green.
xiii. Add a light coloured background to all slides in the presentation.
xiv. Add also Transition effects between each slides and also different effects for all text and pictures it the presentation.
xv. Reverse the order of the second and third slides
xvi. Save the presentation as Light House Ltd.

2. Do the following:
i. Load your Presentation Application and start a new presentation
ii. The first slide is a Title Slide. Select the appropriate layout and enter the title: **Annual Food Fair**
iii. Add the sub title: .**A Celebration of Eating**
iv. Insert a small, red circle at the bottom right of the title slide.
v. Change the font colour for the whole title and sub title to blue, and apply a text shadow effect just to the words **Food** and **Fair**
vi. Insert a second slide to the presentation, selecting a layout appropriate for a series of bullet points, and using the title: **The Menu**. Enter the following text:
   i. Chocolate Desserts
   ii. Cakes and Puddings
   iii. Roast Meals
   iv. Using Pasta Creatively
vii. Change the line spacing for these bullet points to 1.5 lines.

viii. Increase the font size for the words **The Menu** in the title.

ix. Add a footer with your name and the text: **Food Fair** so they both appear on every slide, and number all the slides. (Make sure the number is not obscured by the red circle on the title slide)

x. Insert a third slide, which is to be an organisation chart. Use the title **Meet The Team**. Enter: **Maggie Peet, Manager** at the top of the chart, and show the following three as reporting to Maggie Peet: **Brian Webb, Bookings; Janine Newton, Publicity; Gregg Brown, Accounts**

xi. Embolden the text in the title of the third slide, and change the font to Arial.

xii. Apply a light coloured background to all the slides in the presentation

xiii. On the third slide, insert an image suitable for the topic of food from an image library. Reduce the size of the image and place it where it will not interfere with text.

xiv. Save the presentation as **foodfair**.

xv. Print the presentation with three slides per page, and close the presentation.

3. Do the followings:

i. Load your Presentation Application and start a new presentation

ii. The first slide is a Title Only Slide. Select the appropriate layout and enter the title: **Cook Family Cruises**.

iii. Add a small blue rectangle at the top left of this slide.

iv. Change the font colour for the whole title to red, and apply a text shadow effect just to the word **Cruises**.

v. Insert a second slide to the presentation, selecting a layout appropriate for a series of bullet points, and using the title: **Our Itinerary**. Enter the following text:

    a. Canary Islands
    b. Mediterranean
    c. Greek Islands

vi. Change the line spacing for these bullet points to 2 lines. Increase the font size of the word **Itinerary** in the title. Add a footer with your name and the
text: **Cruise Information** so they both appear on every slide, and number all the slides.

vii. Insert a third slide, which is to be a graph. Use the title **Our Market Share**. Use the following data to produce a pie chart: Cook 54%; Jackson 28%; Wilson 12%; Bennett 5%

viii. Embolden the text in the title of the third slide, and change the font to Arial.

ix. Apply a different background to each slide in the presentation.

x. On the third slide, insert an image suitable for the topic of holidays from an image library. Reduce the size of the image and place it where it will not interfere with text.

xi. Add a 4th slide containing nothing but the text: **Travel with us for less!!**

xii. Save the presentation as holidays.

xiii. Print the presentation with 4 slides per page, and close the presentation.
4. Create an animation looks like the leaf is falling in a tree.
5. Create an animation looks like demolish a world trade center in America.

MS Access

1. Create a database named "college" and perform the following tasks:

   a. Create a table named "student" having following fields
   b. Class, Roll no and Name with these Information i.e., Field Name, Data type and Description Fill at least 5 records.
   c. Prepare a query to display all records and Name should be in ascending order.

2. Create the employee table in MS-Access with the referential integrity-foreign key.

Multimedia Animation and Photoshop

1. Create a Flash movie to draw the symbol of an animal and apply motion between.
2. Create a Flash movie to create a minimum of five layers (Water, fish, bubbles, plants etc.) of an aquarium and apply motion between.
3. Create a Flash movie to create mask.
4. Create a Flash movie to create Fade In/Fade Out in four pictures.
5. Create a Flash movie to create the symbol of a wheel and scale and rotate it.
6. Import an image in Photoshop and change its background using marquee and lasso tools.
7. Import an image in Photoshop and copy it using heal brush tool.

Keywords: MS Word, MS Excel, MS Power Point, MS-Access, Animations and Graphics.

Part C - Learning Resource
Text Books, Reference Books, Other Resources

Suggested Readings:
1. Microsoft Office 2007 Fundamentals, L. Story, D. Walls.
2. MS Office, S.S. Shrivastava, Firewall Media.
3. Office 2000 made easy, Alan Neibauer, Tata McGraw Hill.
4. FLASHMX Bible, Robert Reinhart.
5. Sams Teach Yourself Macromedia Flash 8 in 24 Hours, Phillip Kerman
6. How to do everything with Macromedia, Bonnic Blake, Doug Sahlin
7. Multimedia Making it works, Tay Vaughan Tata McGraw Hill

E-Resources
1. Introduction to MS-Word:
   https://www.w3schools.blog/ms-word-tutorial
2. Introduction to MS-Excel:
   https://www.w3schools.com/excel/excel_introduction.php
3. Introduction to MS-Power Point: https://www.w3schools.blog/powerpoint-tutorial

Part D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 50 Continuous Comprehensive Evaluation (CCE): As per rule University Exam(UE): 50 Marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

Declaration

The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

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Date: 13·06·2022