

BC-301: CORPORATE ACCOUNTING

निगमीय लेखांकन

Course Objective: The objective of this course is to familiarize the students with basic concepts of Corporate Accounting.

Scheme of Examination:

Total Marks - 100

Internal Marks- 15

External marks- 85

There should be three sections in the question paper. All questions will be compulsory.

Section A (15 Marks): Will contain 15 objective questions each having 1 mark from all units

Section B (20 Marks): Will contain 5 short answer type questions (each having internal choice) one from each unit, each having 4 marks

Section C (50 Marks): Will contain 5 long answer type questions (each having internal choice) one from each unit, each having 10 marks

Course Contents:

UNIT I:

Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares, Issue & Redemption of Debentures

अंशो का निर्गमन, हरण, पुनर्निर्गमन एवं अंशो की पुनर्खरीद । पूर्वाधिकार अंशो का शोधन, ऋण पत्रों का निर्गमन एवं शोधन ।

UNIT II:

Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits, Calculation of Pre and Post incorporation Profit/Loss

कम्पनीयों के अंतिम लेखे (प्रबंधकीय पारिश्रमिक की गणना सहित) लाभांश की घोषणा । लाभ— हानि नियोजन खाता एवं लाभों का निपटारा । समामेलन के पूर्व एवं पश्चात् के लाभ—हानि की गणना ।

UNIT III :

Valuation of Goodwill and Shares, Methods of Valuation, Accounts of Public Utility Companies (Electricity Company)

ख्याति और अंशो का मूल्यांकन, मूल्यांकन की विधियाँ । सार्वजनिक उपयोगिता कंपनियों के खाते (विद्युत कम्पनी)।

UNIT IV:

Meaning of Holding and Subsidiary Company, Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

सूत्रधारी एवं सहायक कम्पनी का अर्थ । सूत्रधारी कम्पनी का समेकित चिट्ठा तैयार करना (एक सहायक कम्पनी के साथ), कम्पनियों के परिसमापन के लिये लेखांकन ।

UNIT V :

Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter-company holdings and reconstruction scheme)

भारतीय लेखांकन मानक 14 के अनुसार कंपनियों का संविलयन । कम्पनी का आंतरिक पुनर्निर्माण लेखे (अंतर-कम्पनी धारण और पुनर्निर्माण योजना को छोड़कर)

Suggested Reading-

- 1- Mangal Ramesh : Company Accounts, Universal Publication, Agra
- 2- Gupta R.L. Radhaswamy M : Company Accounts, Sultan Chand and Sons, N. Delhi
- 3- Maheshwari S.N.: Corporate Accounting : Vikas Publishing House, New Delhi,
- 4- Modi, Oswal and S.K. Khatik : Corporate Accounting in Hindi & English (both) College Book House, Jaipur
- 5- Mehta, Brahmabhatt : Corporate Accounting, Devi Ahilya Prakashan, Indore.

BC-302: PRINCIPLES OF STATISTICS

सांख्यिकी के सिद्धांत

Course Objective: The objective of this course is to familiarize the students with basic concepts of Principles of Statistics.

Scheme of Examination :

Total Marks - 100

Internal Marks- 15

External Marks- 85

There should be three sections in the question paper. All questions will be compulsory.

Section A (15 Marks): Will contain 15 objective questions each having 1 mark from all units

Section B (20 Marks): Will contain 5 short answer type questions (each having internal choice) one from each unit, each having 4 marks.

Section C (50 Marks): Will contain 5 long answer type questions (each having internal choice) one from each unit, each having 10 marks.

Course Contents:

UNIT I:

Meaning, Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation, Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

सांख्यिकी से आशय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान । समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियाँ, प्रश्नावली की रचना, समंकों का वर्गीकरण एवं सारणीयन, सांख्यिकीय श्रेणियों की रचना एवं प्रकार ।

UNIT II:

Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.

केन्द्रीय प्रवृत्ति की माप—माध्य, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मक माध्य ।

UNIT III :

Dispersion and Skewness, Analysis of Time Series- Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.

अपकिरण एवं विषमता । काल श्रेणी का विश्लेषण — अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चक्रीय व अनियमित उच्चवचनों के माप ।

UNIT IV :

Correlation- Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation.

Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

सहसंबंध—आशय,परिभाषा,प्रकार,सहसंबंध का परिमाण ,सहसंबंध की विधियां ।
प्रतीपगमन विश्लेषण—आशय,उपयोग,सहसंबंध एवं प्रतीपगमन में अंतर,रेखीय प्रतीप—गमन
समीकरण,प्रतीपगमन गुणांक का परिकलन ।

UNIT V

Index Number- Meaning, Characteristics, Importance and Uses, Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number, Diagrammatic and Graphic presentation of Data

निर्देशांक – अर्थ, विशेषताएं, महत्व एवं उपयोग । निर्देशांकों की रचना – जीवन निर्वाह निर्देशांक,
फिशर का आदर्श सूचकांक । समंको का चित्रमय एवं रेखीय प्रदर्शन ।

Suggested Reading for Principles of Statistics- संदर्भ: “ सांख्यिकी के सिद्धांत ”

- 1- Oswal,Sahu: Business Statistics,Ramesh Book Depot,Jaipur
- 2- Gupta B.N. : Statistics,Sahitya Bhawan,Agra(Hindi & English)
- 3- Gupta B.N. & Silawat : Statistics, S.B.P.D. Agra
- 4- Nagar K.N. : Statistics, Meenakshi Prakashan(Hindi & English)
- 5- Elahance D.N. : Statistics
- 6- Shukla S.M. : Statistics
- 7- Gupta S.P. : Statistics, S.Chand Delhi (Hindi & English)
- 8- R.P.Varshaneya : Statistics, Jawahar Prakashan,Agra.

BC-303E: INDIAN COMPANY ACT

भारतीय कंपनी अधिनियम

Course Objective: The objective of this course is to familiarize the students with basic concepts of Indian Company Act.

Scheme of Examination:

Total Marks - 100

Internal Marks- 15

External Marks- 85

There should be three sections in the question paper. All questions will be compulsory.

Section A (15 Marks): Will contain 15 objective questions each having 1 mark from all units

Section B (20 Marks): Will contain 5 short answer type questions (each having internal choice) one from each unit, each having 4 marks

Section C (50 Marks): Will contain 5 long answer type questions (each having internal choice) one from each unit, each having 10 marks

Course Contents:

UNIT I:

Company-Definition, Characteristics, Types of Company, Formation of Company, Promotion, Incorporation and Commencement of Business

कम्पनी-परिभाषा, विशेषताएँ, कम्पनी के प्रकार कम्पनी का निर्माण: प्रवर्तन, सम्मेलन एवं व्यवसाय का प्रारंभ ।

UNIT II:

Detailed study of Memorandum of Association, Articles of Association and Prospectus

पार्षद सीमा नियम, पार्षद अन्तर्नियम एवं प्रविवरण का विस्तृत अध्ययन ।

UNIT III:

Shares- Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company Debentures- Meaning and Types, Borrowing power, Mortgages and charges.

अंश – अंशपूँजी, अंशों के प्रकार, अंशों का हस्तांतरण एवं हस्तांकन । अंशधारी बनाम कम्पनी के सदस्य । ऋण पत्र— आशय एवं प्रकार, ऋण लेने का अधिकार, बंधक एवं प्रभार ।

UNIT IV :

Directors – Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities, Company- Meetings: Types, Quorum, Voting, Resolution and Minutes

संचालक – प्रबंध संचालक, पूर्ण कालिक संचालक, इनकी योग्यताएँ नियुक्ति, अधिकार, कर्तव्य एवं दायित्व ।

कंपनी की सभाएं— प्रकार, कार्यवाहक संख्या(गणपूर्ति), मतदान, प्रस्ताव एवं सूक्ष्म ।

UNIT V :

Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies- Types and Methods

बहु संख्यक शक्तियाँ और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबंध की रोकथाम, कम्पनियों का समापन— प्रकार एवं विधियाँ ।

Suggested Readings:

1. Shukla S.M.: Company Adhinyam S/B Agra
2. Dr. Nowlka Jain & Tripathi: Company Law, Universal-Agra (Hindi)
3. Dr. Bajpai & Jain : Company Law M.P. Hindi Granth Academy, Bhopal.
4. Chawla & Garg: Company Law & S. Vikas Publishing House, Chand, Delhi.
5. Bagrial A.K. Company Law, New Delhi
6. R.N. Nolakha : Company Law R.B.D. Jaipur.

BC-303C: C PROGRAMMING LANGUAGE

Course Objective: The objective of this course is to familiarize the students with basic concepts of C Language Programming.

Scheme of Examination:

Total Marks - 100

Internal marks- 15

External marks- 85

There should be three sections in the question paper. All questions will be compulsory.

Section A (15 Marks): Will contain 15 objective questions each having 1 mark from all units

Section B (20Marks): Will contain 5 short answer type questions (each having internal choice) one from each unit, each having 4 marks.

Section C (50 Marks): Will contain 5 long answer type questions (each having internal choice) one from each unit, each having 10 marks.

Course Contents:

UNIT I:

Concept of structured Programming: Algorithm, Flowchart, Advantages & Disadvantages of Algorithm & Flowchart, Making of Sequence, Selection & Iteration. Introduction to Translator (Compiler, Assembler, Interpreter) Linker, Loader.

UNIT II:

Introduction to C Language: History of C Language, Features of C Language, Character Sets, keywords, Identifier, Constant, Concept of Header File (stdio.h, conio.h, math.h, string. h) standard functions (printf(), scanf())
Data types in C: fundamental & derived data types. Operators in C: arithmetic, relational, logical, conditional, increment, decrement, bitwise, compound assignment operator, conditional

UNIT III:

Flow of control: selection statement, if, If -else, Nested If
Iteration Statement: while loop, for- loop, do while loop.

UNIT IV:

Functions: Introduction, types of functions, local, global variables, call by value, call by reference, function prototype, recursion technique & example.
Pointer: concept of pointer, address operator, indirection operator, passing pointer as parameter, pointer arithmetic, pointer to array, pointer to function

UNIT V:

As recommended by Central Board of Studies and approved by the Governor of M.P.

Concept of array: Introduction, Need of Array, Types of array [1d, 2d array], Memory representation of array.

Structure & Union: concept of structure, syntax, reading writing structure variable, and array of structure, passing structure in function.

Union: concept of union, difference between structure & union, examples of union.

Suggested Readings:

1. Let Us C By YashwantKanitkar.

2. Ritof C

3. C- Complete reference

Free e-books: <http://www.onlinecomputerbooks.com/free-internet-books.php>

BC-304(A): FOUNDATION COURSE-

हिन्दी भाषा और संवेदना

पाठ्यक्रम का उद्देश्य : इसके माध्यम से छात्रों को हिन्दी भाषा और संवेदना के विभिन्न पहलुओं से अवगत कराना है।

ज्ञान का स्तर : सामान्य।

परीक्षा योजना : आंतरिक मूल्यांकन – 15

बाह्य मूल्यांकन – 85

There should be three sections in the question paper. All questions will be compulsory.

प्रश्न पत्र में तीन खण्ड होंगे। सभी प्रश्नों को हल करना अनिवार्य है।

Section A (15 Marks): Will contain fifteen objective questions each having 1 mark.

खंड-अ (15 अंक) : 15 वस्तुनिष्ठ प्रश्न होंगे तथा प्रत्येक प्रश्न 1 अंक का होगा सभी इकाईयों से।

Section B (20Marks): Will contain 5 short answer type questions (each having internal choice) one from each unit, each having 4 marks

खंड-ब (20 अंक) : 5 लघु उत्तरीय प्रश्न होंगे। प्रत्येक भाग से एक (आंतरिक विकल्प के साथ) प्रश्न 4 अंकों का होगा।

Section C (50 Marks): Will contain 5 long answer type questions (each having internal choice) one from each unit, each having 10marks

खंड-स (50 अंक) : 5 दीर्घ उत्तरीय प्रश्न होंगे। प्रत्येक भाग से एक (आंतरिक विकल्प के साथ) प्रश्न 10 अंकों का होगा।

Course Contents/ विवरण

इकाई-1

- आचरण की सभ्यता : सरदार पूर्ण सिंह
- जवानी(काव्य) : श्री माखनलाल चतुर्वेदी
- विज्ञान – परिभाषा, शाखाएँ, संक्षिप्त इतिहास
- सपनों की उड़ान : ए.पी.जे.अब्दुलकलाम
- प्रमुख वैज्ञानिक आविष्कार और हमारा जीवन
- त्रुटि संशोधन

इकाई –2

- शिरीष के फूल (निबंध) : आचार्य हजारी प्रसाद द्विवेदी
- विकास का भारतीय मॉडल : धर्मपाल
- निबंध लेखन की कला
- संधि-समास: संरचना और प्रकार
- निराला(संस्मरण) : महादेवी वर्मा

इकाई-3

- मांडव(यात्रा वृत्तांत)- पं. रामनारायण उपाध्याय
- हिन्दी भाषा का मानकीकरण
- भारतीय कृषि
- जीवन: उद्भव और विकास
- जनजातीय जीवन
- उसने कहा था(कहानी) : श्री चन्द्रधर शर्मा “ गुलेरी ”

इकाई-4

- महाजनी सभ्यता(निबंध) : प्रेमचंद
- मुहावरे और लोकोक्तियाँ
- सौर मण्डल
- ब्रह्माण्ड और जीवन
- शिकागो(व्याख्यान) : स्वामी विवेकानंद
- संक्षिप्तियाँ

इकाई-5

- मध्यप्रदेश के पर्यटन स्थल
- फिल्टर तो चाहिए ही – डॉ.देवेन्द्र दीपक
- भारतीय वनस्पतियाँ और जीव
- पर्यावरण
- भोलाराम का जीव (व्यंग) : हरिशंकर परसाई
- आँगन का पंछी : विद्यानिवास मिश्र

संदर्भ पुस्तक :-मध्यप्रदेश हिन्दी ग्रंथ अकादमी, भोपाल द्वारा प्रकाशित पुस्तक।

BC-304(B): FOUNDATION COURSE-

ENVIRONMENTAL STUDIES-I

Course Objective: The objective of this course is to familiarize the students with basic concepts of Environmental Studies.

Scheme of Examination:

Total Marks - 50

Internal Marks- 08

External Marks- 42

There should be three sections in the question paper. All questions will be compulsory.

Section A (7 Marks): Will contain 7 objective questions each having 1 mark from all units

Section B (10Marks): Will contain 5 short answer type questions (each having internal choice) one from each unit, each having 2 marks

Section C (25 Marks): Will contain 5 long answer type questions (each having internal choice) one from each unit, each having 5 marks

Course Contents:

UNIT I:

Study of Environmental and Ecology:

- (a) Definition and Importance.
- (b) Environmental Pollution and problems.
- (c) Public participation and Public awareness.

UNIT II:

Environmental Pollution:

- (a) Air, water, noise, heat and nuclear pollution.
- (b) Causes, effect and prevention of pollution
- (c) Disaster management- Flood, Earthquake, cyclones and landslides.

UNIT III:

Environment and social problems:

- (a) Development- non-sustainable to Sustainable.
- (b) Energy problems of cities
- (c) Water preservation- rain-water collection.

UNIT IV:

Role of mankind in conserving natural resources:

- (a) Food resources – World food problem.
- (b) Energy resources – increasing demand for energy.
- (c) Land resources – Land as resources.

UNIT V:

Environment Conservation Laws:

- (a) Conservation laws for air and water pollution
- (b) Wildlife conservation laws
- (c) Role of information technology in protecting environment & health.