

Faculty of Commerce

P.K. University

Shivpuri (MP)



Syllabus and Evaluation Scheme

B.Com (3rd SEMESTER)

(Effective from Session: 2024-25)

B.Com 3rd Semester Course Structure – Faculty of Commerce

Compulsory courses for B.Com. 3rd semester students (Corporate Accounting Major) (Level 6)

S. No.	Paper Code	Paper Title	Credits	L: Lecture T: Tutorial P: Practical			Distribution of Theory Marks		Distribution of Practical Marks		Total Marks (CCE+UE)	Subjects/Paper type/Total Credits
				L	T	P	CCE	UE	CCE	UE		
1.	UDES KCP201	Desktop Publishing Theory	3	3	0	0	40	60	0	0	100	DESKTOP PUBLISHING /SEC/4
	UDES KCP202	Desktop Publishing Lab I	1	0	0	1	0	0	40	60	100	
2.	UCORPCM203	Corporate Accounting	6	6	0	0	40	60	0	0	100	Corporate Accounting/ Major/6
3.	UBUSICM204	Business Statistics	6	6	0	0	40	60	0	0	100	Business Statistics./Minor/6
4	UCORPCM205	Corporate Law	4	4	0	0	40	60	0	0	100	Corporate Law/GE/4
		Total	20								500	20

B.Com 3rd Semester
Undergraduate Diploma in Major Subject
Course structure and syllabi
Total credits: 20 credits

Course Structure:

Ability Enhancement Courses (AEC), Field project/internship/apprenticeship/community engagement service courses are compulsory for all 2st year UG students in Faculty of Commerce.

Ability Enhancement Compulsory Course (AEC) – 2 types

Type– 1: Ability Enhancement Compulsory Course (AECC) or Foundation Course

Type – 2: Skill Enhancement Course (SEC) or Vocational Course

Type– 1:Ability Enhancement Compulsory Course (AECC) or Foundation Course

Number of subjects/courses/papers: 04 – All are compulsory.

- 1– Bhasha aur Sanskriti– 2 credits (50 marks).
- 2– English Language– 2 credits (50 marks).
- 3– Women Empowerment– 2 credits (50 marks).
- 4– Entrepreneurship Development– 2 credits (50 marks).

Type – 2:Skill Enhancement Course (SEC) or Vocational Course

Number of paper: 02 – Compulsory

- 1-Desktop publishing-Theory – 3 credits (100 marks).
2. Desktop publishing practical- 1 credit (100 marks).

Field project/internship/apprenticeship/community engagement service: 04

credits (100 marks) - Compulsory. Topics will be decided by the Faculty of Commerce. Marks will be distributed as follows:

- ★ Collection of data/survey/research etc. & analysis: 50%
- ★ One progress reports: 20%
- ★ Submission of final report/dissertation & final viva-voce: 30%

Credits from AEC & Field project/internship/apprenticeship/community engagement:

8 + 4 + 4 = 16 credits

Credits from major, minor, & general elective: 12 + 6 + 6 = 24 credits (see the table below).

Total credits: 16 + 24 = 40 credit.

Subject: Desktop Publishing- (Theory)

Part A: Introduction

Course Code: UDESKCP201

Course Title: Desk Top Publishing Theory

Course Type: Vocational

Credit Value: 3

Pre-requisite (if any): Open for all

Course Learning outcomes (CLO):

- Gain in depth knowledge of Page maker and its practical Applications.
- Create, Edit & format documents using Page Maker.
- Understand various advance concepts of Page maker for Desktop Publishing.

- Using PageMaker, students will be able to gain practical knowledge of book preparation and handling of large amount of texts
- Gain deep insights of working with PDF's

Part B- Content of the Course

[Total No. of Lectures: 45]

Unit 1st--

Working with a publication, Opening a Publication, Creating a New Document, Setting the Margins, Setting the Page Size, Setting the Page Orientation, Introduction, Placing Graphics, Placing in-Line Graphics, Converting an Independent Graphic to an In-Line Graphic, Aligning In-Line Graphics, Sizing Graphics, Cropping Graphics, Object Linking and Embedding (OLE), Setting Upan OLE Liked Object, Embedding an OLE Object, Text Wrap.

Unit 2nd--

Introduction, Using the Control Palette, Control! Palette Basics, Modifying Objects by Adjusting Values, Using the Reference-Point Proxy, Setting Measurement and Nudge Preferences, Moving Objects, Rotating an Object, Reflecting an Object, Skewing an Object, Removing Transformation, Aligning and Distributing Objects, Grouping and Ungrouping, Rules for Grouping Objects, Changing the Staking Order of Objects, Locking Objects. Working with large amount of texts. Long documents features: Compiling Chapters into a Book, Preparing the Book, Combing the Chapters, Numbering Pages, Restarting Page Numbering, Creating a Table of Contents.

Unit 3rd--

Creating PDF Files with Acrobat, Creating an Adobe Acrobat File, Font Issues, Managing Automatic Hypertext Links, Using the Tables Editor, Setting Adobe Table Defaults, Adobe Table Preferences, Typing, Editing and Formatting Text in Adobe Table, Formatting Text in a Table, Exporting and Saving Adobe Tables, Exporting Tables from Adobe Table, Exporting a Table as Text, Exporting a Table as a Graphic,

Saving Adobe Tables, Importing and Updating Table, Sorting Pages, Balancing Columns, Create Keyline, Bullets and Numbering, Add Continued Line Creating Master Pages, Setting Up Pages, Use Of story editor , Page maker style sheets, working with frame, working with layers.

Part C-Learning Resources

Text Books, Reference Books, Other resources

Suggested Readings:

1. Desk Top Publishing From A to Z by Bill Grout and Osborne; McGraw Hill
2. DTP (Desk Top Publishing) for PC user by Houghton; Galgotia Publishing House Pvt. Ltd., Daryaganj, New Delhi.
3. ADOBE PAGEMAKER 6:5 - Shashank Jain & Satish Jain — First Edition 2001, BPB Publications.
4. PAGEMAKER 6.5 COMPLETE - R. ShammsMortier, Rick Wallace, Rick Wallace, Phil Gaskill, Richard Romano, Carla Rose, Ellen Wixted, First Indian Edition 1997, Techmedia.
5. DESKTOP PUBLISHING ON PC - M.C. Sharma, First Edition 1997, BPB Publications.
6. BPB'S DTP COURSE (DESKTOP PUBLISHING) — Satish Jain & M. Geethalyer. First Edition 2009. BPB Publications.
7. PAGEMAKER 7 FOR WINDOWS - Ted Alspach, First Indian Edition 2002, Techmedia.
- 8 ADOBE PAGEMAKER 7.0 - Shashank Jain & Satish Jain — First Indian Edition 2002, BPB Publications.

Suggested equivalent online courses:

<https://www.youtube.com/watch?v=NxDeGx7RXTc>

<https://www.youtube.com/watch?v=ZigiVMryvol>

<https://www.youtube.com/watch?v=ApHROIwJ8>

<https://www.youtube.com/watch?v=0pkMIIsMZHk>

Part D-Assessment and Evaluation: Maximum Marks: 100

2. Desktop Publishing -Practical

Part A: Introduction

Course Code: UDESKCP202

Course Title: Desk Top Publishing with Advanced Page Maker

Course Type: Vocational

Credit Value: 1

Pre-requisite (if any): Open for all

Course Learning outcomes (CLO)

After studying this Course the Student will be able to

- Gain in depth knowledge of Page maker and its practical Applications.
- Create, Edit & format documents using Page Maker.
- Understand various advance concepts of Page maker for Desktop Publishing.
- Using PageMaker, students will be able to gain practical knowledge of book preparation and handling of large amountof texts
- Gain deep insights of working with PDF's

Part B- Content of the Course — [Total No. of Lectures: 15]

I. Creating and opening a document in Page Maker

2. Formatting and editing a document in Page Maker 15P

3. Saving and printing a given document in Page Maker
4. Insertion of graphics in Page Maker
5. Working with a publication in Page Maker
6. Using the Control Palette in Page Maker
7. Use of page maker to Prepare the Book and Combing the Chapters
8. Reflecting an Object, Skewing an Object and Removing Transformation
9. Design Letter head and business card using Page Maker
10. Cash Memo and Certificate making in Page Maker
11. Use of various tools in Sign Board Design
12. Use of various tools to design professional logos
13. Design Newspaper Advertisement and flyers
14. Type a Doc Using Story Editor
15. Build Booklet and perform Page Numbering and editing
16. Page Layout Design for Newsletter
17. Creating and formatting PDF Files with Acrobat
18. Creating Page maker style sheets and frames

Part C-Learning Resources:-

Text Books, Reference Books, Other resources

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1. Desk Top Publishing From A to Z by Bill Grout and Osborne; McGraw Hill
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3. ADOBE PAGEMAKER 6:5 - Shashank Jain & Satish Jain — First Edition 2001, BPB Publications.
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Suggested equivalent online courses:

<https://www.youtube.com/watch?v=NxDeGx7RXTc>

<https://www.youtube.com/watch?v=7pLLjZ8vew>

<https://www.youtube.com/watch?v=RiYkSikfEu0>

<https://www.youtube.com/watch?v=ZigiVMryvol>

<https://www.youtube.com/watch?v=ApHROllwJ8>

<https://www.youtube.com/watch?v=tuRRqfRFWQ0>

<https://www.youtube.com/watch?v=0pkMllsMZHk>

Part D-Assessment and Evaluation Maximum Marks: 100

Subject: Commerce

Course Title: Corporate Accounting

Part A - Introduction

Course Code: UCORPCM203

Course Title: Corporate Accounting

Credit value: 6

Total Marks: 40 + 60 = 100; Min. Passing Marks: 35

Pre-requisite (if any): Not required open for all

Course Learning Outcomes (CLO)

1. Prepare balance sheet after Internal Reconstruction of company.
2. Analyze the case study of major amalgamation of companies in Indi.
3. Describe the Process of e-filing of annual reports of companies.

Part B – Content of the Course

Unit 1: Share: (No. of Lectures: 15)

Meaning, types, Issues, Forfeiture, Re-issue of shares, Redemption of Preference shares, Corporate Social Responsibility.

Unit 2: (No. of Lectures: 15)

Debenture meaning, types, Issues, and Redemption of Debentures, Profit Loss Account and Balance sheet of the company.

Unit 3: (No. of Lectures: 15)

Goodwill concept, types, characteristics and nature, Valuation of Goodwill, Valuation of shares.

Unit 4: (No. of Lectures: 15)

Meaning of Holding and Subsidiary Company, preparation of Consolidated Balance sheet of a holding company with one subsidiary company.

Unit 5: (No. of Lectures: 15)

Accounting For Merger as per AS 14, Internal Reconstruction of a company as per Indian accounting Standard.

Unit 6: (No. of Lectures: 15)

Calculations of Profit and loss prior and post incorporation, Liquidation of company, Accounting for liquidation of company.

Part C- Learning Resources

Text books:

1. Agarwal Mangal Shah-Sharma Corporate Accounting RBD publishing house Jaipur
2. S.P>lyenger Advanced Accounting Sultan chand and sons New Delhi
3. Agrawal Dr. Mahesh Corporate Accounting Ramprasad and sons Bhopal

Part D – Assessment and Evaluations

- A.** Internal evaluation/Continuous Comprehensive Evaluation (CCE): 40 marks [Class Test – 20 marks; Assignment/Presentation – 20 marks.]
- B.** External/University Exam (UE): 60 marks [Time: 3 hours; Question pattern: As per Bloom’s taxonomy.]

Subject: Commerce

Course Title: Business Statistics

Part A- Introduction

Course Code: UBUSICM204

Course Title: *Business Statistics*

Credit value: 6

Total Marks: 40 + 60 = 100; Min. Passing

Marks: 35 Pre-requisite (if any): Not required

Open for all

Course Learning Outcomes (CLO)

1. Apply a basic knowledge of statistics to business disciplines.
2. Use simple/multiple regression models to analyze the underlying relationships between the variables.

Part B - Content of the Course

Unit 1: (No. of Lectures: 18)

Statistics: Meaning, Definition, Significance, Scope and limitation of Statistical investigation, Process of data collection, primary and secondary Data, Methods of Sampling, preparation of Questionnaire, Classification and Tabulation of data, preparation of statistics Series and its types.

Unit 2: (No. of Lectures: 18)

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

Unit 3: (No. of Lectures: 18)

Dispersion and Skewness- Range, Lorenz Curve, Quartile Deviation, Mean Deviation, Standard Deviation. Coefficient of Variation, variance.

Correlation- Meaning, Definition, types and Degree of Correlation, Coefficient of Correlation Methods.

Unit 4: (No. of Lectures: 18)

Regression Analysis- Meaning, Uses, Difference between Correlation and Regression Equations, calculation of coefficient of Regression.

Analysis of Time Series- Meaning, Importance, Components, Measurement of long term Trends. Measurement of cyclical and Irregular Fluctuations.

Unit 5: (No. of Lectures: 18)

Index Number- Meaning, Characteristics, Importance and uses, construction of Index Number, cost of living Index, Fishers ideal Index number, Diagrammatic and Graphical Presentation of data.

Association of Attributes (only two variable), Meaning, Types, Characteristics, Methods of Determining Association of Attributes.

Part C- Learning Resources

Text books:

- 1. Kavita Gupta, Business Statistics, Sun India Publication , New Delhi**
- 2. Vohra,N.D. , Business Statistics McGraw-Hill Education India, New Delhi**

Part D – Assessment and Evaluation

A. Internal Assessment/Continuous Comprehensive Evaluation (CCE): 40 marks [Class Test – 20 marks.; Assignment/Presentation – 20 marks.]

B. External Assessment/University Exam (UE): 60 marks [Time: 03.00 hours; Question: As per Bloom's taxonomy.]

General Elective
Course Title: Corporate Law

Part A - Introduction

Course Code: UCORPCM205

Course Title: *Corporate Law*

Credit value: 4

Total Marks: 40 + 60 = 100; Min.

Passing Marks: 35

**Pre-requisite (if any): Not required
open for all**

Course Learning Outcomes (CLO)

1. Explain the relevant provisions of companies Act 2013.
2. Interpret the corporate functioning in India.

Part B – Content of the course

Unit 1: (No. of lectures: 18)

Preliminary to Companies Act 2013

Company- Definition, Characteristics, Types of Company, Formation of Company, Promotion, Incorporation and Commencement of Business, Memorandum of Association, Articles of Association and prospectus.

Unit 2: (No. of lectures: 18)

Management and Administration Board of Directors, Types of Directors, their qualification, powers, duties, liabilities.

Company Meetings: Types, Quorum, Voting, Resolution and Minutes.

Unit 3: (No. of lectures: 18)

Dividends Accounts and Audit

Declaration and payment of dividend, maintenances and authentication of financial Statements, Corporate Social Responsibility (CSR), Auditor, appointment, Qualification, Duties, Responsibilities, Audit report.

Unit 4: (No. of lectures: 18)

Oppression & Mismanagement; Restructuring and Winding up

Prevention of Oppression & Mismanagement Provision related to Compromises & Amalgamation. Concept and modes of winding up.

Unit 5: (No. of lectures: 18)

National Company of NCLT, Constitution of Appellate tribunal, Provision regarding appeal and punishment. Emerging issues in company law

Part C- Learning Resources

Text books:

- 1. Avtar Singh, Company Law, ABC Publication**
- 2. Brenda Hannigan , Company law, Eastern Publishers**

Part D – Assessment and Evaluation

- A.** Internal Assessment/Continuous Comprehensive Evaluation (CCE): 40 marks) [Class Test – 20 marks; Assignment/Presentation – 20 marks.]
- B.** External Assessment/University Exam (UE): 60 marks) [Time: 03.00 hours; Question: As per Bloom's taxonomy.]

