Syllabus – B.Com. IV Sem. – Academic Session 2024-25
(Under NEP 2020 & As per Ordinance 14A)
विषय – परिव्यय लेखांकन (मेजर–1)
Sub. Cost Accounting (Major-I)
Code-C2-COMA2T

MAXIMUM MARKS : 100 (60+40) **MINIMUM MARKS : (21+14)**
TOTAL CREDITS : 06 **TOTAL HOURS : 64**

B. Com.

इकाई Units	पाठ्यकम की विषयवस्तु Content of the course	घंटे Hrs.
1	लागत – अर्थ, अवधारणा एवं वर्गीकरण। लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियां, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीकें, श्रम लागत लेखांकन, मजदूरी भुगतान की पद्धतियां। - Cost : Meaning, Concept and Classification, Element of Cost, Nature and Importance. - Material Costing: Methods of Valuation of material issued, Concept and material control and its Techniques. Labour Costing, Methods of Wages Payment.	12
2	इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण का निर्माण (निविदा मूल्य की गणना सहित) उपरिव्यय लेखांकन (मशीन घंटा दर की गणना सहित) - Unit Costing : Preparation of Cost Sheet and Statement of Cost (Including calculation of Tender Price) - Overhead Costing : Overhead costing (Including Calculation of machine hour rate)	14
3	ठेका एवं उपकार्य लागत लेखांकन, परिचालन लागत लेखांकन (परिवहन लागत) - Contract and Job Costing - Operating Costing (Transport Costing)	12
4	प्रकिया लेखांकन, (अन्तर प्रकिया लाभ एवं संचय सहित) लागत लेखों का वित्तीय लेखों से मिलान। - Process Costing (Including Inter Process Profit and Reserve) Reconciliation of Cost and Financial Accounts.	12
5	सीमांत लागत लेखांकन–लाभ–मात्र अनुपात, समविच्छेद बिंदु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग। प्रमाप लेखे एवं विचरण विश्लेषण (केवल सामग्री एवं श्रम) - Marginal Costing: Profit – Volume Ratio, Break even Point, Margin of Safety, Application of Break-even analysis, Standard Costing and Variance Analysis (Material and Labour only)	14

संदर्भ ग्रंथः– Ref.books –
1. डॉ.एम.एल.अग्रवाल, के.एल.गुप्ता, लागत लेखांकन, साहित्य भवन पब्लि.,आगरा
2. डॉ.बी.के. सिंह, लागत लेखांकन, विस्डम पब्लिकेशन, नई दिल्ली
3. ए.शर्मा, शाह मंगल, लागत लेखांकन, रमेश बुक डिपो, जयपुर
4. एम.आर. अग्रवाल, लागत लेखांकन, गरिमा पब्लिकेशन, जयपुर
5. वी.के. त्रिपाठी, खटीक, गुप्ता, लागत लेखांकन, रामप्रसाद पब्लिकेशन, आगरा
6. एस.सी. जैन, परिव्यय लेखांकन, कैलाश पुस्तक सदन, भोपाल
7. डॉ. महेश अग्रवाल, लागत लेखांकन, रामप्रसाद एण्ड संस, भोपाल
8. Dr.Sanjay Mehta/Prof.Mukesh Bramhatta, Cost Accounting, Devi Ahilya Prakashan, Indore.
9. Prof. M.L. Agrwal & Dr. K.L. Gupa, Cost Analysis & Control, Sahitya Bhawan, Agara.
10- Maheshwari S. N., Advance Problem & Solution in Cost Accounting, S.Chand, New Delhi.

विभागाध्यक्ष विषय शिक्षक अध्ययन परिषद सदस्य
Meena *Meena* 1. *Mb6*
 2. *Sarikh*
 4.

Syllabus – B.Com. IV Sem. – Academic Session 2024-25
(Under NEP 2020 & As per Ordinance 14A)
विषय – व्यावसायिक सांख्यिकी (माईनर)
Sub. Business Statistics (Minor)
Code – C2-COMB2T

MAXIMUM MARKS : 100 (60+40)	MINIMUM MARKS : (21+14)
TOTAL CREDITS : 06	TOTAL HOURS : 64

इकाई Unit	पाठ्यक्रम की विषय वस्तु Content of the course	घंटे Hrs
1	– प्रतीपगमन विश्लेषण – आशय, उपयोग, सहसंबंध एवं प्रतीपगमन में अंतर, प्रतीपगमन समीकरण, प्रतीपगमन गुणांक का परिकलन। - Regression analysis : Meaning, Uses' difference correlation & Regression, Regression Equation, Calculations of Coefficient of regression.	14
2	– काल श्रेणी का विश्लेषण – अर्थ, महत्व, संघटक, दीर्घकालीन उपनति के माप, चक्रीय एवं अनियमित उच्चा वचनों के माप। गुण संबंध (केवल दो विचरण)। - Anylasis of Time Series : Meaning, Importance, Components, Measurment of long term trends. Measurement of Cyclical & Irregular fluctuations.	12
3	निर्देशांक – अर्थ, विशेषताएं, महत्व एवं उपयोग। निर्देशकों की रचना – जीवन निर्वाह निर्देशांक, फिशर का आदर्श सूचकांक। - Index Number. : Meaning, Characteristics, Importance & Uses, Construction of Index No., Cos of leaving Index, Fisher's Ideal Index Number. -	14
4	– समंकों का चित्रमय प्रस्तुतिकरण – समंकों की चित्रमय एवं रेखीय प्रस्तुति। – गुण संबंध – (केवल दो विचरण), अर्थ, प्रकार, विशेषताएं, गुण संबंध को मापने की पद्धति। - Diagrammatic. Graphical presentation of data. - Association of Attribute (Only two variable) Meaning, Type, Characteristics, Methods of Determining Association of Attribute.	12
5	– तथ्य विश्लेषण और प्रतिवेदन लेखन – आवश्यक बातें, मुख्य उद्देश्य, आदर्श प्रतिवेदन की विशेषताएं एवं समस्याएं। - Data analysis & report writing – Main features, objectives, characteristics of Ideal report & problems.	12

संदर्भ ग्रंथ:– Ref.books —
1. डी.एन. एलहंस/वीना एलहंस/हितेश डागा, सांख्यिकी के सिद्धांत, किताब महल पब्लिशिंग, आगरा
2. डॉ.एस.एम. शुक्ल, डॉ.एस.पी. सहाय, सांख्यिकी के सिद्धांत, साहित्य भवन, आगरा
3. डॉ.एस.एम.शुक्ल, हिना अग्रवाल, सांख्यिकी के मूल तत्व, साहित्य भवन, नई दिल्ली
4. डॉ.महेश अग्रवाल, सांख्यिकी के सिद्धांत, रामप्रसाद एण्ड संस, भोपाल
5. डॉ.अरूणा कुसुमाकर, जी.के.दुबे, डी.के.अग्रवाल, सामाजिक शोध एवं सांख्यिकी, शिवा प्रकाशन, इंदौर
6. आर.एल. कटारिया, डॉ.सुरेश कटारिया, सांख्यिकी के सिद्धांत, कैलाश पुस्तक सदन, भोपाल
7. Dr.K.L. Gupta & S.M. Shukla Statistical Analysis Sahitya Bhawan Publication, Agara.
8. Gupta, S.C. Fundamental of Statistics, Himalaya Publication, Nagpur.
9. Pillai R.S.N. & Bhagwati, Partical Statistics, S.Chand & Sons, New Delhi.
10- Dr.Mahesh Agrwal. Principles of Statistics, Ramprasad & Sons. Bhopal.
11- Research Methdology, Dr. B.M. Jain, Research Publication, Jaipur

विभागाध्यक्ष	विषय शिक्षक	अध्ययन परिषद् सदस्य
Meenu	Meenu	1. _____ 2. _____ 3. _____

Syllabus – Under Graduation II Year – Academic Session 2024-25
(Under NEP 2020 & As per Ordinance 14A)

SEMESTER IV

SUBJECT – COMPUTER APPLICATION
COURSE : GE404CPT – WEB DESIGNING-II

MAXIMUM MARKS : 100 (60+40)

MINIMUM MARKS : (21+14)

TOTAL HOURS : 64

TOTAL CREDITS : 03

AIMS

This course is based on develop the skill & knowledge of Web page design. Students will understand the knowhow and can function either as an entrepreneur or can take up jobs in the multimedia and website development studio and other information technology sectors.

OBJECTIVES

- Understand the basic concepts of web designing.
- Describe the fundamental concepts of HTML tags, elements and attributes.
- Explore the basics of CSS and its features.
- Work with JavaScript and its data types, variables, operators and functions.

TEACHING METHODOLOGY

- The Teaching Methodology shall be based on the scientifically proven methods of demonstration and Modern Strategies.
- The Teaching Methodology for the present course would include Lecture cum Discussion and demonstration Teaching will be Bilingual.
- Provide visuals Support student understanding with visual examples, instructions, and explanations. Start with lots of scaffolding, and gradually remove it as students' progress.
- Leverage peer-to-peer support. Assign roles to students working in groups. Individual accountability and group rewards can increase the success of students with learning disabilities. Prepare students for collaboration by explicitly teaching strategies and language for asking peers for help and offering support.

COURSE LEARNING OUTCOMES (CLO)

On the completion of this course student will be able-

- To define the basics in web design.
- To visualize the basic concept of HTML.
- To recognize the element of HTML.
- To introduce basics concept of CSS.
- To introduce basics concept of JavaScript.
- To develop the concept of web publishing.
- To design a working webpage.

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UNIT	CONTENTS	DURATION
UNIT- 1	Working with CSS: Types of CSS, Working with Lists and Tables, Style placement: Inline style, Span & div tags, header styles. CSS ID and Class. Working with block elements and objects, CSS Color	12 Hours
UNIT-2	JavaScript Overview: JavaScript and the WWW, Script, Element, Function: Function Introduction, Calling functions, JavaScript Comments, Variables: Variables overview, Declaring variables, Types of Variables, Casting Variables, Alert Box, Prompt & confirm.	13 Hours
UNIT-3	Expressions: Arithmetic operators, Assignment operators, Logical Operators, Expressions and precedence, Statements: If Statement. for Statement, while statement, Break/Continue.	13 Hours
UNIT-4	Introduction to Web Publishing. Creating the web site, Saving the site. Web Hosting and publishing Concepts. Hosting considerations.	13 Hours
UNIT-5	Choosing Web Servers, Domain Name Registration, Obtaining web site. Add your website on search engines, Issues in Web Site creations & Maintenance.	13 Hours

Suggested Readings:
- Wendy Willard, "HTML Beginners Guide", Tata McGraw-Hill.
- Deitel and Goldberg, "Internet and World Wide Web, How to Program", PHI.
- HTML, DHTML, JavaScript, Perl CGI by Ivan Bayross (BPB) 3rd Edition.
- CSS By KynnBartlett (Pearson Education) 2nd Edition.
- Introduction to Internet & HTML Scripting By Bhaumik Shroff Books India Publication 3rd Edition
- Books published by M.P. Hindi Granth Academy, Bhopal.

Suggested Digital Platforms, Weblinks:
- https://vikaspedia.in/education/digital-litercy/it-literacy-courses-in-associating-with-msup/web-design fundamentals/
- https://tutorialpandit.com/category/programming/html
- https://tutorialpandit.com/category/programming/css
- https://www.w3schools.com/html/default.asp
- http://www.mphindigranthacademy.org

Syllabus – Under Graduation II Year – Academic Session 2024-25

(Under NEP 2020 & As per Ordinance 14A)

SEMESTER IV

SUBJECT – COMPUTER APPLICATION

COURSE : GE404CPP – WEB DESIGNING-II

MAXIMUM MARKS . 100 (60+40) MINIMUM MARKS : (21+14)

TOTAL CREDITS : 01 TOTAL HOURS : 64

List of Practical	Duration
1. Create a sample code to illustrate the Inline style sheet for your web page	
2. Create a sample code to illustrate the External style sheet for your web page	
3. Write a CSS style specification rule' that would make all unordered lists (< ul > tags) have square bullets and a purple background ul{list-style-type:square;background-color:purple;}	
4. Write a JavaScript program to calculate multiplication and division of two number (input form user).	2 Hours/Week
5. Write a JavaScript program to find the largest of three given integers.	
6. Write a JavaScript conditional statement to sort three numbers. Display an alert box to show the result.	
7. Write a JavaScript function that checks whether a passed string is palindrome or not?	
8. Write a JavaScript program to find the factorial of given number.	

GUIDELINES & RULES FOR STUDENTS:

- The students are expected to follow the following rules for deriving maximum benefits of the course.
- Don't leave the campus without permission. In case of emergency, written permission from the Course Coordinator is required. Be punctual and attend all sessions. Lectures and other activities.
- Take responsibility of your own work Follow the timetable. home assignments and projects should be submitted within the stipulated time period
- A minimum of 75% attendance is compulsory for all the Learner.