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Governed by Kasturba Gandhi National Memorial Trust  
**Kasturbagram Rural Institute**  
 Kasturbagram, Indore (M.P.) - 452020  
 An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore



Extension@gmail.com

http://www.kgri.org

0731-2874065

Syllabus – B.Com. III Sem. – Academic Session 2025-26  
 (Under NEP 2020 & As per Ordinance 14A)

विषय – निगमीय लेखांकन (मेजर-1)  
 Sub. Corporate Accounting (Major-I)  
 Code – C2-COMAIT (H.Ed.)  
 CODE – BCM-301- CQA-T

MAXIMUM MARKS : 100 (60+40)  
 TOTAL CREDITS : 06

MINIMUM MARKS:35 (21+14)  
 TOTAL HOURS : 64

इकाई Unit	पाठ्यक्रम की विषय वस्तु Content of the Course	घंटे Hrs.
1.	– अंशों का अर्थ, प्रकार, निर्गमन, हरण, पुननिर्गमन, पूर्वाधिकारी अंशों का शोधन, निगमीय सामाजिक उत्तरदायित्व। - Share: Meaning, Types, Issue, For feiture, Re-issue of share Redemption of preference shares, Corporate Social Responsibility.	14
2	– ऋणपत्र का अर्थ, प्रकार, निर्गमन एवं शोधन, कंपनी का लाभ हानि खाता तथा चिट्ठा प्रारूप एवं विवरण (संक्षेप में) - Debenture: Meaning, Types, Issue and Redemption of Debentures, Profit Loss Account and Balance Sheet of the Company (in brief)	12
3	– समामेलन के पूर्व एवं पश्चात् लाभ और हानि की गणना, कंपनी का परिसमापन, कंपनियों के परिसमापन के लिए लेखांकन। - Calculations of Profit and loss prior and post incorporation, Liquidation of company, Accounting for liquadtion of companies.	12
4	– ख्याति – अवधारणा, प्रकार, विशेषताएं, प्रकृति, ख्याति का मूल्यांकन, अंशों का मूल्यांकन - Goodwill: Concept, Types, Characteristics/Nature, Valuation of Goodwill, Valuation of shares.	12
5	– सूत्रधारी एवं सहायक कंपनी का अर्थ, सूत्रधारी कंपनी का समेकित चिट्ठा तैयार करना एक सहायक कंपनी के साथ। - Meaning of Holding and Subsidiary Company, Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company. – भारतीय लेखांकन मानक 14 के अनुसार कंपनियों का संविलियन। कंपनी के आंतरिक पुननिर्माण लेखे, भारतीय लेखा मानक 14 के अनुसार। - Accounting for Merger as per A/S 14, Internal Reconstructin of a company as per Indian Accounting Standard-14	14
	संदर्भ ग्रंथ सूची – 1. डॉ. बी.के. मेहता, निगमीय लेखांकन, साहित्य भवन, आगरा 2. गंगवार और गंगवार, उच्चतर निगमीय लेखे, हिमालया पब्लिकेशन, नागपुर 3. डॉ. एस.एम. शुक्ल, निगमीय लेखांकन, साहित्य भवन, आगरा 4. Dr.Karim & Dr.Khanuja, Corporate Accounting, SBPD Publication, Agara. 5. R.L. Gupta & Radhaswami Corporate Accounting, Sultan Chand & Sons.New Delhi.	

विभागाध्यक्ष

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विषय शिक्षक

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अध्ययन परिषद सदस्य

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विषय – व्यावसायिक सांख्यिकी (माईनर)

Sub. Business Statistics (Minor)

Code - C2-COMBST (II, B.A.)

CODE- BCM-302-BST

MAXIMUM MARKS : 100 (60+40)  
TOTAL CREDITS : 06

MINIMUM MARKS : 35(21+14)  
TOTAL HOURS : 64

इकाई Unit	पाठ्यक्रम की विषय वस्तु/ Content of the course	घंटे Hrs.
1	<ul style="list-style-type: none"> <li>सांख्यिकी : अर्थ, परिभाषा, महत्व, क्षेत्र और सीमाएं, सांख्यिकीय अनुसंधान।</li> <li>Statistics: Meaning, Definition, Significance, Scope &amp; Limitations of Statistical investigation.</li> </ul>	12
2	<ul style="list-style-type: none"> <li>समंक विश्लेषण – समंक संकलन की प्रक्रिया, प्राथमिक और द्वितीयक समंक, निदर्शन की रीतियाँ, प्रश्नावली की रचना</li> <li>Data Analysis - Process of data collection, primary &amp; secondary data, methods of sampling, preparation of questionnaire.</li> </ul>	12
3	<ul style="list-style-type: none"> <li>समंकों का प्रस्तुतिकरण – समंकों का वर्गीकरण एवं सारणीकरण, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।</li> <li>Data Presentation Methodology - Classification &amp; tabulations of data, preparation of statistical series &amp; its types.</li> </ul>	12
4	<ul style="list-style-type: none"> <li>केंद्रीय प्रवृत्ति की माप : माध्य, भूयिष्टिक, माध्यिका, विभाजन मूल्य, गुणोत्तर माध्य एवं हरात्मक माध्य।</li> <li>Measurement of Central Tendency: Mean, Mode, Median, Partiation value, Geometric mean &amp; Harmonic mean.</li> </ul>	14
5	<ul style="list-style-type: none"> <li>अपकिरण एवं विषमता : विस्तार, चतुर्थक विचलन, माध्य विचलन, प्रमाप विचलन, विचरण गुणांक, प्रसरण।</li> <li>Dispersion &amp; Skewness : Range, Lorenz curve, Quartile Deviation, Mean Deviation, Standard Deviation. Coefficient of variation, Variance.</li> <li>सहसंबंध – आशय, परिभाषा, प्रकार, सहसंबंध का परिमाण, सहसंबंध गुणांक की विधियाँ।</li> <li>Correlation : Meaning, Definition, types and degree of correlation, coefficient of correlation methods.</li> </ul>	14
	<p>संदर्भ ग्रंथ:- Ref.books –</p> <ol style="list-style-type: none"> <li>अरविंद कुमार, सांख्यिकी के सिद्धांत, हिमालय पब्लिशिंग हाउस, नागपुर</li> <li>डी.एन. एलहंस/वीना एलहंस/हितेश डागा, सांख्यिकी के सिद्धांत, किताब महल पब्लिशिंग, आगरा</li> <li>डॉ.एस.एम. शुक्ल, डॉ.एस.पी. सहाय, सांख्यिकी के सिद्धांत, साहित्य भवन, आगरा</li> <li>डॉ.एस.एम.शुक्ल, हिना अग्रवाल, सांख्यिकी के मूल तत्व, साहित्य भवन, नई दिल्ली</li> <li>डॉ.महेश अग्रवाल, सांख्यिकी के सिद्धांत, रामप्रसाद एण्ड संस, भोपाल</li> <li>डॉ. एस.सचदेवा, सांख्यिकी के मूल तत्व, लक्ष्मीनारायण अग्रवाल, पब्लि, आगरा</li> <li>Dr.K.L. Gupta &amp; S.M. Shukla Statistical Analysis Sahitya Bhawan Publication, Agara.</li> <li>Gupta, S.C. Fundamental of Statistics, Himalaya Publication, Nagpur.</li> <li>Pillai R.S.N. &amp; Bhagwati, Partical Statistics, S.Chand &amp; Sons, New Delhi.</li> <li>Dr.Mahesh Agrwal. Principles of Statistics, Ramprasad &amp; Sons. Bhopal.</li> </ol>	

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अध्ययन परिषद सदस्य

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Syllabus – Under Graduation II Year– Academic Session 2025-26  
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UNIT	CONTENTS	DURATION
UNIT-1	Introduction to Internet Technology: History of Internet, internet working concepts, architecture, and protocol: TCP/IP and others main protocol, internet address and domain.	12 Hours
UNIT-2	World Wide Web (WWW), Web Clients, Web Servers, Hyper Text Transfer Protocol (HTTP), Feature of HTTP Protocol, HTTP request response model, Hyper Text Transfer Protocol Secure (HTTPS), Proxy server, Firewall, Search Engines.	13 Hours
UNIT-3	Static Web page Development: Introduction to Hyper Text Markup Language (HTML), Element of HTML, Basic structure of an HTML, document Head & Body Sections, inserting texts, Text elements. Creating Lists: Ordered List Tags, Unordered List Tag and Definition List Tag.	13 Hours
UNIT-4	Static Web page Development: Using images in pages, Hyperlinks text, Forms in HTML, Backgrounds and Color controls, creating and using tables in HTML, Changing the Font Color, Marquee Tag.	13 Hours
UNIT-5	Dynamic Web Page Development: Introduction of Cascading Style Sheet (CSS), Defining Style with HTML Tags, Features of Style Sheet, Style Properties, CSS Styling (Background, Text Format, Controlling Fonts).	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) 3<sup>rd</sup> Edition.
- CSS By Kynn Bartlett (Pearson Education) 2<sup>nd</sup> Edition.
- Introduction to Internet & HTML Scripting By Bhaumik Shroff Books India Publication 3<sup>rd</sup> Edition.
- Books published by M.P. Hindi Granth Academy, Bhopal.

**Suggested Digital Platforms, Weblinks:**

- <https://vikaspedia.in/education/digital-literacy/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/>

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## SEMESTER III

SUBJECT – COMPUTER APPLICATION  
COURSE : GE304CAP – WEB DESIGNING-I

MAXIMUM MARKS : 100 (60+40)  
TOTAL CREDITS : 01

MINIMUM MARKS : (21+14)  
TOTAL HOURS : 64

List of Practical	Duration
<ol style="list-style-type: none"> <li>1. Create a simple HTML page with title heading paragraph emphasize strong and image elements.</li> <li>2. Create a web page illustrating text formatting tags.</li> <li>3. Using Nested HTML tables create your Curriculum Vitae.</li> <li>4. Write a HTML program to design a form which should allow entering your personal data (Hint: make use of text field, password, field, e-mail, lists, radio buttons, checkboxes, submit button)</li> <li>5. Create an HTML page with following specification:               <ol style="list-style-type: none"> <li>a) Title should be about my college.</li> <li>b) Put the image in the background.</li> <li>c) Place your college name at the top of the page in large text followed by address in smaller size.</li> <li>d) Add names of courses offered each in a different color, style and typeface.</li> <li>e) Add scrolling text with a message of your voice.</li> </ol> </li> <li>6. Create a web page of customer profile for data entry of customer's in a Hotel, the profile should include Name, Address, Age, Gender, Room Type(A/C, Non-A/C or Deluxe), Type of payment (Cash, Credit/Debit card or Coupons).</li> <li>7. Types of CSS and how to work of CSS.</li> <li>8. Using CSS invert the behaviour of the &lt;h1&gt; to &lt;h6&gt; tags.</li> </ol>	<p>2 Hours/Week</p>

### 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 Learners.

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