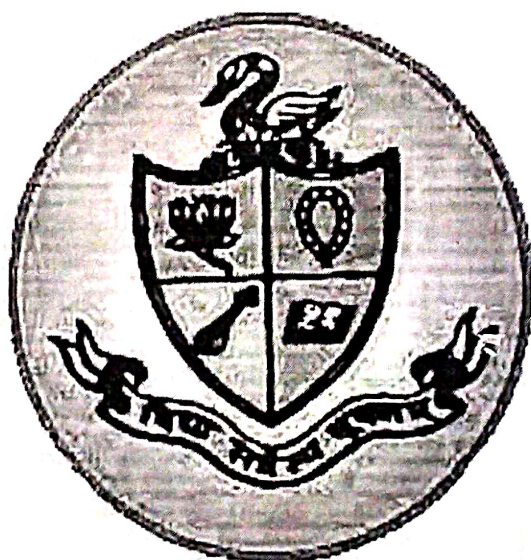


**SYLLABUS FOR
THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUGP)**

As per provisions of NEP_2020 to be implemented from
academic year 2022 onwards.

SEMESTER - III



GOVT. DIGVIJAY AUTONOMOUS
P.G. COLLEGE,
RAJNANDGAON (C.G.)

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GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.
SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUGP)

B.COM.III SEMESTER

2025-26

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
III	DSC VII		CORPORATE ACCOUNTING	4	4+0	30	70	100	
	DSC VIII		COMPANY LAW	4	4+0	30	70	100	
	DSC IX		PRINCIPLES OF MANAGEMENT	4	4+0	30	70	100	
	DSE I		FINANCIAL MANAGEMENT	4	4+0	30	70	100	
	OR		Choose any one from pool in other faculty as per rule						
	GE III								
	AEC III		HINDI LANGUAGE	2	2+0	15	35	50	
	VAC II		FUNDAMENTALS OF STOCK MARKET	2	2+0	15	35	50	
			OR CHOOSE ONE FROM A POOL OF VAC						

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Rajnandgaon

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Signature

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: III	Subject: CORPORATE ACCOUNTING
Course Type: DSC VII	Course Code:
Course Title:	CORPORATE ACCOUNTING
Credit: 4	Lecture: 60
M.M. 100 = (ESE 70+IA30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ul style="list-style-type: none">• Acquire conceptual knowledge of corporate accounting system and learn the techniques of preparing the financial statements of companies within the frame work of Ind AS• Develop a process for redemption of Preference shares• Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.• Calibrate the procedure involved in Amalgamation and absorption of companies

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA,MPSC, UPSC. As well as other coerces.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decisionmaking, innovations</p>

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	and problem solving in day-to-day business activities.
	P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Shares & Debentures: Issue, forfeiture and reissue of shares, Issue of bonus share, under writing of share, redemption of preference shares, Issue and redemption of debentures.	1
II	15	Financial Statements and Final Accounts of Companies, Liquidation of company.	1
III	15	Accounting for Amalgamation Internal reconstruction of companies.	1
IV	15	Valuation of Goodwill and Shares Consolidated Balance Sheet of holding companies with one subsidiary only	1

Suggested Readings:

Text Books Recommended:-

1. Dr. S. M. Shukla Sahitya Bhavan Publications Agra, (Hindi & English Medium)
2. Dr. Mangal Mehta and Agrawal published Indore,
3. Dr. Karim Khanuja SBPD Publications Agra, (Hindi & English Medium)
4. Gupta R. L., Radhaswamy M; Company Accounts; Sultan Chand and Sons, New Delhi.

On line Resources : * e-Resources/e-books and e-learning Others

<https://www.geektonight.com/corporate-accounting-notes/>

<https://commercemates.com/corporate-accounting/>

<https://academy.tax4wealth.com/blog/corporate-accounting>

<https://www.youtube.com/watch?v=p0rxpzkSDLU>

<https://ugcmooes.inflibnet.ac.in/index.php/courses/view ug/19>

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

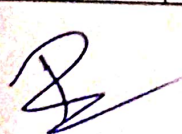
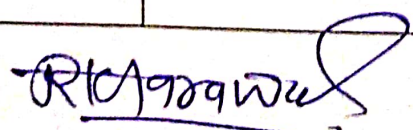
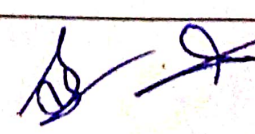
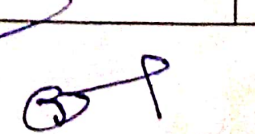
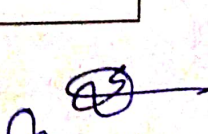
Session: 2025-26	Program: B.COM
Semester: III	Subject: COMPANY LAW
Course Type: DSC VIII	Course Code:
Course Title:	COMPANY LAW
Credit: 4	Lecture: 60
M.M. 100 = (ESE 70+IA 30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ul style="list-style-type: none">• Understand and evaluate the legal framework of company environment in India and gain elementary knowledge of Indian Company Law• Awareness about the statutory requirements in relation to memorandum of association, articles of association and prospectus.• Understand the role of Company Secretary which help students in building their career.• Provide better understanding of the different clauses of Company Law which a business manager must know for better decision making and also understand the process of Winding up of the companies.• Employ appropriate legal analysis by reasoning and problem-solving skills to arrive at solutions to legal problems

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p>

	P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction , Promotion and Incorporation of Companies: Introduction: Definition of Company, Characteristics and Limitations. Lifting of the Corporate Veil, Kinds of Company. Social Responsibility of company. Promotion and Incorporation of a Company Preliminary Contracts: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Indoor Management and its exceptions.	1
II	15	Capital Management and Membership: Prospectus , Issue of Share Capital, Transfer and Transmission of shares. Borrowing powers, mortgages and charges, debentures. Membership in company.	1
III	15	Corporate Personalities -Directors - Meaning, Appointment, Remuneration and duties. Managing Director, Women Director, whole time director. Company Secretary-Appointment, Legal position and qualifications, Rights, Duties and liabilities, Professional misconduct.	1
IV	15	Company Meetings and Winding up of company: Company meetings - kinds, Notice, quorum, agenda, voting rights, proxy, resolutions, minutes. Role of Company Secretary in company meetings- Drafting of notice, agenda, minutes and resolutions. Winding up of companies, Modes of winding up. Liquidator - appointment, duties and rights, remuneration.	1

Suggested Readings:

Text Books Recommended:-

1. Dr. S.M. Shukla, & Dr. I.M. Shaya, Sahitya Bhawan Publications, Agra, (Hindi Medium)
2. Dr. S.M. Shukla, & Dr. K. Jain. Sahitya Bhawan Publications Agra, (English Medium)
3. Dr. G. K. Varshney, Sahitya Bhawan Publication, Agra (English Medium)
4. Singh Avatar; Company Law; Eastern Book Company Lucknow,
5. Kapoor Andy, Company Law Incorporating the Provisions of the Companies Amendment Act, 2013 Chand & Sons, New Delhi (English Medium)
6. Prof. Agrawal & Kothari, SBPD Publications, Agra (Hindi Medium)
7. Dr. O.P. Gupta, SBPD Publications, Agra (Hindi & English Medium)

On line Resources : * e-Resources/e-books and e-learning Others

https://onlinecourses.swayam2.ac.in/ccc20_hs23/preview

<https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>

<https://www.nls.ac.in/course/corporate-law/>

<https://www.claonline.in/icsi/>

<https://www.youtube.com/c/CorporateLawLectures>

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: III	Subject: PRINCIPLES OF MANAGEMENT
Course Type: DSC IX	Course Code:
Course Title:	PRINCIPLES OF MANAGEMENT
Credit: 4	Lecture: 60
M.M. 100 = (ESE 70+IA30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ol style="list-style-type: none">1. To understand the concept of Principle of management along with the basic laws and norms of Principle of Management.2. To understand the terminologies associated with the field of business management and control along with their relevance.3. To identify the appropriate method and technique of Principle of Management for solving different problems.4. To apply basic business Management principles to solve business and industry related problems.5. To understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA,MPSC, UPSC. As well as other coerees.</p>

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	<p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decisionmaking, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Management, Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Role (Mintzberg); An Overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	1
II	15	Planning: Concept, Characteristics, Process, Importance and Type, Criteria of effective planning. Decision Making: Concept, Process, Types and Importance Management by Objective (MBO) Organization: Concept, Nature, Process and Significance, Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation, Organizational Structure- Forms.	1
III	15	Direction: Meaning Characteristics, Concept and Techniques, Principle, Importance, Coordination: Meaning, Nature Characteristics, Principle, Importance, Advantage and Limitation. Communication: Nature, Process, Importance, Types, Networks and Barriers, Effective Communication, Feed-back, Staffing: Concept of Staffing- Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal	1
IV	15	Motivation- Concept, Types, Importance, Theories- Maslow. Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives, Leaderships: Meaning, Concept, Functions and Leadership Styles, Types, Qualities, Barrier, Likert's Four	1

		System of Leadership, Theories Importance with case study. Control: Meaning, Characteristics Importance and Process, Effective Control System, Techniques of Control.	
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Suggested Readings:

Text Books Recommended:-

1. Dr. S.C. Saxena Sahitya Bhawan Publications, Agra (English Medium)
2. Dr. R.C. Gupta, Sahitya Bhawan Publications, Agra (Hindi Medium)
3. Prof. R.C. Agrawal, SBPD Publications, Agra. (Hindi Medium)
4. Dr. Mishra & Gupta, SBPD, Publications, Agra (English Medium)
5. wehrich and Koontz - Tata McGraw Hill, New Delhi.
6. Yadav, Pankaj, Neel Kamal Prakashan, Delhi.
7. Jagdish Prakash, Kitab Mahal Publishers.








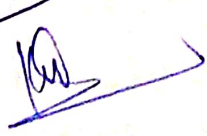
On line Resources : * e-Resources/e-books and e-learning Others

<https://www.youtube.com/watch?v=6jobOJy96jM>

https://onlinecourses.swayam2.ac.in/nou21_cm01/preview

<https://open.umn.edu/opentextbooks/textbooks/50>

<https://openstax.org/books/principles-marketing/pages/1-unit-introduction>

R. Agrawal    
  




GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: III	Subject: FINANCIAL MANAGEMENT
Course Type: DSE I	Course Code:
Course Title:	FINANCIAL MANAGEMENT
Credit: 4	Lecture: 60
M.M. 100 = (ESE 70+IA 30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ol style="list-style-type: none">1. Explain the nature and scope of financial management2. Assess the impact of time value of money in the different business decisions.3. Analyze capital budgeting process and apply capital budgeting techniques for business decisions4. Discuss the various sources of finance in today's competitive industry.5. Explain various capital structure theories and analyze factors affecting capital structure decisions.6. Critically examine various theories of dividend, identity and analyze factors affecting dividend policy and suggest sound dividend policy.7. Design working capital policy based on the assessment of financial requirements.

Title	Calculus
Program Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other courses.</p>

	<p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decisionmaking, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	<p>Financial Management: Introduction, Nature, scope and objectives. Profit maximization Vs wealth maximization, Value maximization-concept and implications, Economic and Market Value Added (EVA) (MVA). Functions and Responsibilities of Finance Manager. Time value of money, Risk and Return Analysis. Financial Planning and Source of finance.</p> <p>Capitalization: Over Capitalization and Under Capitalization.</p>	1
II	15	<p>Capital budgeting: Capital Budgeting Process, Cash Flow Estimation, Capital Budgeting Methods- Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk and Uncertainty and Risk -Adjusted Discount Rate Method. Capital Budgeting decisions and scientific techniques of capital budgeting analysis. Factors affecting capital expenditure decisions.</p> <p>Cost of Capital and Financing Decision - Sources of long -term financing, Components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earning, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital and Marginal Cost of Capital.</p>	1
III	15	<p>Capital structure -Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional approach, Determinants of Optimum Capital Structure. Use of Expert System in Financing decisions.</p> <p>Leverage-Operating Leverage, Financial Leverage and Combined Leverage EBIT-EPS analysis.</p>	1

Dr. R. K. Agrawal

Dr. P. K. Singh

Dr. S. K. Singh

Dr. A. K. Singh

Dr. M. K. Singh

Dr. N. K. Singh

Dr. O. K. Singh

Dr. P. K. Singh

Dr. Q. K. Singh

Dr. R. K. Singh

Dr. S. K. Singh

Dr. T. K. Singh

Dr. U. K. Singh

Dr. V. K. Singh

Dr. W. K. Singh

Dr. X. K. Singh





Dr. Y. K. Singh





Dr. Z. K. Singh

IV	15	Management of Working Capital: Concept, Nature, Significance of Working Capital, Operating cycle and factors determining working capital requirement, working capital estimation. Cash Management, Receivables management, inventory management.	1
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Suggested Readings:

<p>Text Books Recommended:-</p> <ol style="list-style-type: none"> 1. Dr. Kulshrestha & Rathi, SBPD Publishing House, Agra (Hindi & English Medium) 2. Dr. S.P. Gupta, Sahitya Bhawan Publications, Agra (Hindi & English Medium) 3. Chandra P., Financial Management Theory and Practice, Tata McGraw Hill New Delhi 4. Pandey, I.M., Vikas Publications New Delhi, (English Medium) 3. Singh, P., Ane Books Pvt. Ltd. New Delhi, (English Medium) 5. Singh J.K., Galgotia Publishing House, New Delhi (English Medium) 6. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill New Delhi (English Medium) 7. Agrawal & Agrawal, Ramesh Book Depo, Jaipur (Hindi Medium)
On line Resources : * e-Resources/e-books and e-learning Others
On line Resources : * e-Rsources/e-books and e-learning portals

R. Agrawal    



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: III	Subject: FUNDAMENTALS OF STOCK MARKET
Course Type: VAC II	Course Code:
Course Title:	FUNDAMENTALS OF STOCK MARKET
Credit: 2	Lecture: 30
M.M. 50 = (ESE 35 + IA 15)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<p>The student will be able to :</p> <ul style="list-style-type: none">• Explain the concepts of investment and understand the Indian securities market environment.• Understand the modus operandi of Stock market and regulatory framework of SEBI.• Describe various techniques of analyzing securities under fundamental and technical analysis.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other co-occurring.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction of Investment- meaning, scope and its types. Primary Market- meaning, importance and its instruments. the role of SEBI in the stock market.	1
II	15	Secondary Market -meaning, importance and its instruments. National Security Depository Limited- introduction, management, benefits.	1
III	15	Safety measures taken by NSDL, Services offered, Depository Act 1996- benefits, Depository Participant, dematerialization.	1
IV	15	Derivative- Derivative Future, Contract, Derivative Option Contract. FDI- meaning, importance and its types.	1

Suggested Readings:

Text Books Recommended: -

- The little book of common sense investing by Jack Bogle
- A random walk down wall street by Burton g. Malkiel
- The intelligent investor by Benjamin Graham
- One up on wall street by Peter Lynch
- The warren buffett way by Robert g. Hagstrom
- How to make money in stocks by William J. O'neil

On line Resources : * e-Resources/e-books and e-learning Others

1. The Psychology of Money

2. The Intelligent Investor

3. One Up on Wall Street

4. The Little Book That Still Beats the Market

5. Common Stocks and Uncommon Profits

E-Links

<http://www.nseindia.com/>

<http://www.economictimes.indiatimes.com/markets>

<http://www.investing.com/>

<http://www.screener.in/>

<http://www.moneycontrol.com/>

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