



St. Paul Institute of Professional Studies, Indore

An Autonomous Institute Affiliated to Devi Ahilya Vishwavidhyalaya, Indore

Accredited by NAAC with 'A' Grade

Phone No. 0731-2499911, 49661355, 4961356

E-mail: info@spipsindore.ac.in, Website: www.spipsindore.com



2	Accounting for Depreciation (According to Accounting Standard -6), Royalty Accounts. Activity - Visiting local businesses-Send students to visit small and medium sized businesses where they can understand financial functions, such as maintaining accounts, cash management, etc.	18
3	Branch Accounts and Departmental Accounts. Activity -: Financial Analysis Task -To guide the students to analyse the financial statements of public companies so that they can understand ratio analysis, profitability analysis etc.	18
4	Accounting of Non-Profit Organisations and Investment Accounts. Activity - Case Study Analysis - Ask students to analyze financial reports by giving different business case studies. This will help them understand real-world problems and learn to solve them.	18
5	Computerized Accounts by using any popular accounting software e.g. Tally. Creating a company, Configure and Features setting, creating accounting ledgers and groups, creating stock items and groups, Voucher entries, generating report - cash book, ledger accounts, trial balance, Profit and Loss Accounts and Balance Sheet Activity - Practical Accounting Software Training To teach students accounting software like Tally, QuickBooks, Zoho Books to prepare them for digital accounting.	18
Keywords/Tags: Indian Accounting System, Accounting Standard, Depreciation, Final Accounts, Branch Accounts, Computerized Accounting System		
Note – Individual passing marks are required in External, Internal, and Practical.		

(Handwritten signatures and initials)
P. K. ...
Y. B. ...
R. G. ...
M. ...
P. ...
M. ...
S. ...



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PART A - INTRODUCTION			
Program: Certificate		Class : <u>B.Com</u> First year	
Session 2025-26			
Subject: Commerce			
1	Course Code	CO-S102	
2	Course Title	Cost Accounting	
3	Course Type:	Major-II	
4	Prerequisite	Only for commerce and Science student	
5	Course Learning Outcomes (CLO)	1. Understand thoroughly the conceptual framework of cost accounting along with the knowledge of differences between cost and financial accounting. 2. Understand the accounting of materials, labour cost and cost sheet. 3. Develop ability to understand classification, allocation, and absorption of overheads in efficient cost determination. 4. Develop ability to calculate the cost of products, job work, contracts, processes and services after understanding the basic concepts involved in them. 5. Understand the cost accounting, book keeping system and reconciliation of cost and financial accounts profit.	
6	Credit value	06	
7	Total marks	Maximum Marks : 30 + 70	Minimum Passing Marks: 35

PART B		
Total No. of Lectures: 90 Hours		
Unit	Topic	No. of Lectures
1	Principle of best utilization of resources in ancient Indian tradition Product costing in ancient business and economic models Relationship between business ethics and cost control. Meaning Scope and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Cost Accounting Standard Costing Records and Accounting Auditing Rules. Activity- Industry Visit - Students may be taken on a tour of various industries where they can understand about the actual production processes, cost control, and financial management	15

(Passes)
Prabhu
Yadharaj
MK
MT
Atkar
MJ
Mesher



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2	<p>Material Costing: Procurement of materials, Inventory Management and Control, Inventory Accounting Cost price method LIFO, FIFO, HIFO, Average cost method, Inflated price method, Physical Verification, Slow and Non-moving Stock and Treatment of Losses. Scrap, Spoilage, Defective and Normal-Abnormal Wastage.</p> <p>Activity-Cost Analysis Project- Students may be asked to work on the financial documents of a real company, in which they will analyze and evaluate various costs.</p>	15
3	<p>Labour costing: Accounting and control of labour cost, Time Keeping, Time Booking and Payroll, Overtime, Idle Time, Labour Turnovers and Fringe Benefits, Employee Cost Reporting, Methods of Wage Payments and Incentives Schemes Halsey, Rowan, Taylor.</p> <p>Activity - Introduction Presentations - Students may be assigned the task of giving presentations on various costing techniques in which they analyse the data minutely and prepare reports.</p>	15
4	<p>Overhead Expenses and Unit Costing: Classification allocation and absorption of Overhead Expenses, Under and Over Absorption, Capacity Level of Cost, treatment of certain items in costing like Interest on Capital, Packaging Expenses, Bad Debts, Research and Development Expenses, Calculation of unit costing and preparation of Cost Sheet, Job Costing.</p> <p>Activity- Interview - Interviews can be conducted with industry experts wherein students can interact with them on costing and related issues.</p>	15
5	<p>Contract Costing: Contract Costing, Sub Contract Costing. Process Costing (excluding Process Losses), Joint and By-products.</p> <p>Activity- Workshops - Workshops can be conducted on cost accounting software (e.g. Tally, SAP), giving students an opportunity to learn how to use business tools.</p>	15
6	<p>Operating Cost Accounting: Transportation and hotel service costing, Integral and Non-Integral Cost Accounting, Reconciliation of cost accounting records with financial accounts.</p> <p>Activity- Cost/profit analysis of different types of transportation and hotel services.</p>	15

Handwritten signatures and initials:
Pankaj, Parvika, madhavi, MB, j, M, Mmi, dakas, AS



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Keywords/Tags: Material, labour, Overheads, Unit Costing, Cost Sheet, Job Costing, Service Costing, Reconciliation Statement.
Note – Individual passing marks are required in External, Internal, and Practical.

PART : C- RECOMMENDED STUDY RESOURCES			
Author	Subject	Publication	City
Maheshwari S.N.	Advance Problem and Solution in Cost Accounting	S. Chand	New Delhi
Tulsian P.C.	Practical Costing	Vikas Publishers	New Delhi
Arora, M.N.	Cost and Management Accounting	Himalya Pub.	Nagpur
Dutta	Cost Accounting : Principles & Practice	Pearson	New Delhi
Agrawal dr Mahesh	Cost Accounting	Ramprasad & sons	Bhopal
Dr sanjay Mehta / Pro. Mukesh bramhabhatta	Cost Accounting	Devi Ahilya Prakashan	Indore
Prof. M.L. Agarwal & Dr.	Cost Analysis and Control	Sahity Bhavan	Agra
Suggestive digital platforms, web links:			
1. https://licnrai.in/upload/Students/Svllabus2016/Inter/Paper-8-New.pdf			
https://drive.google.com/file/d/1zSNsqOAN5BfC-kvEfcMVOgxZCwsoOQUC/view?showad=true			
http://www.universitvofcalicutinfo/SDE/BComCoreCostAccounting_on09March2016.pdf			
4. http://cbseacademic.nic.in/web_material/CurriculumNocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf			
5. https://mdu.ac.in/UpFiles/U0PdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf			

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 Baber, Peethika, Madhuru, [initials], [initials], [initials], [initials], [initials], [initials]



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Part D – Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks:100 Continuous Comprehensive Evaluation (CCE) :30 marks Autonomous Exam (AE) : 70 Marks		
Internal Assessment Continuous Comprehensive Evaluation(CCE)	Class Test /Assignment Presentation/ Quiz / Peer Teaching	30
External Assessment Autonomous Exam Section Time: 03:00 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	70

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Peeles
Madhavi
Masti
MK
JKT
Sakal
AS
Mmi

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PART A - INTRODUCTION		
Program: Certificate		Class :B.Com First year
		Session 2025-26
Subject Commerce (Business Law)		
1	Course code	CO-S103
2	Course Title	Business Law
3	Course Type:	Major-III
4	Prerequisite	for commerce and Science student
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> To provide the students with practical legal knowledge of general business law issues. To Understand the Essentials of A Valid Contract, The Laws of The Act, Consideration And The Various Modes of Discharge of A Contract To Explain the Various Laws with Regard to The Sale of Goods and Performance of a Sale Contract and Remedial Measures, To Familiarize the Students with The Various Law with Regard to Consumer Protection in India And the Functions of Various Consumer Forums. To Understand the Meaning and The Various Legislation with Regard to The Cyber Laws To help in building legal and compliance skills valued by employers.
6	Credit value	6
7	Total marks	Maximum Marks : 30 + 70 Minimum Passing Marks: 35

PART-B CONTENT OF THE COURSE		
Total No. of Lectures: 90 Hours		
Unit	Topic	No. of lectures
1	Background of rules and government control over the conduct of business activities in ancient Indian tradition. Indian Contract Act 1872 (Samanyasniyam):- Contract, types of contracts, agreement-offer and acceptance, essential features of a valid contract, termination of contracts, consequences of breach of contract. Activity - Contract Drafting - Such as leasing agreement, partnership agreement, or NDA (Non-Disclosure Agreement). - This will help students understand legal language and contracts.	18

Passes
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2	Indian contract Act 1872 (specific laws): Contract of indemnity, Contract of Guarantee, Contract of bailment, Contract of lien, Contract of Pledge, Contract of Agency. Activity -Mock Trial or Moot Court Competition- Organize or participate in mock trial or moot court competitions focused on business law matters. This may involve role-playing as a lawyer, judge, or witness in simulated legal proceedings	18
3	Prevalence of Negotiable instrument in ancient Indian tradition. Negotiable instrument Act-1881- General Introduction and Negotiable instrument (amendment) Act-2002. Indian Partnership Act 1932. Activity-Field visits to law firms or corporate legal departments.	18
4	Consumer protection in India's ancient trade system. Consumer protection Act-1986 and 2018The foreign exchange management Act-2000 (FEMA) Activity - Case Study Competition -Host or participate in case study competitions where students analyze and present solutions to real-world business law challenges.	18
5	Competition Act 2002-Introduction, concept, objectives, major provisions. Competition Commission of India-composition, powers and functions. Activity - Debate/Lecture/Discussion etc. on commercial law issues	18

Note – Individual passing marks are required in External, Internal, and Practical.

PART : C- RECOMMENDED STUDY RESOURCES

Author	Subject	Publication	City
Kapoor N.D	Business Law and Industrial Law	Sultan Chand and Sons	New Delhi
Kapoor N.D	Business Law	S. Chand & Compny Ltd	New Delhi.
Sharma S.P	Business Law	I.K. International Publishing House Pvt. Ltd	Mumbai
Gupta Dr. O.P	Business regulatory Framework	SBPD	Agra

AS
 Poojika
 Madhavi
 MB
 Negg - Mm
 akshay



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Varshney Dr. G.K	Business regulatory Frame work	Sahitya Bhawan Publication	Agra
Suggestive digital platforms, web links: 1. https://sdak24.com/tag/business-law-notes-hindi/#google_vignette 2. https://www.gkpad.com/bcom-books 3. https://www.geektonight.com/business-law-notes/ 4. https://www.researchgate.net/publication/_Text_Book_on_Business_Law			

Part D – Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks:100 Continuous Comprehensive Evaluation (CCE) :30 marks Autonomous Exam (AE) : 70 Marks		
Internal Assessment Continuous Comprehensive Evaluation(CCE)	Class Test /Assignment Presentation/ Quiz / Peer Teaching	30
External Assessment Autonomous Exam Section Time: 03:00 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	70

Handwritten signatures and initials:
Racars, Modhan, Peethu, Mm, Myosh, ANK, PK, Arkas



3	Theory of indices (preliminary knowledge only formulae), Logarithms and Antilogarithms-principles and calculations, Percentage. Activity - Mathematical Writing and Research Competition: To encourage students to write mathematically, present new ideas about equations or write research papers on mathematics.	10
4	Ratio, Proportion, Discount, Brokerage. Activity - Mathematical Modelling Projects: To motivate students to work on projects that show the application of mathematical principles in practical life, such as economic calculations, statistical models, etc.	10
5	Commission, Average, profit and loss. Activity - Mathematical Games and Contests:	10
6	Simple interest, Compound interest. Activity - Screening of Mathematical Films: Screening of films or documentaries on mathematics that depict the real-life applications of mathematics.	10
Keywords/Tags: Vedic mathematics, Logarithms, Simultaneous Equations, Ratio, Proportion, Discount, Brokerage, Commission, Average, interest		
Note – Individual passing marks are required in External, Internal, and Practical.		

PART : C- Learning Resources			
Author	Subject	Publication	City
Magar Dr.Abhilasha	Business Mathematics	Himalaya publication	Nagpur
Trivedi	Business Mathematics	Pearson Pvt. Ltd	New Delhi.
Sancheti & Kapoor	Business Mathematics	Sultan Chand and Sons	New Delhi
Sharma J.K	Business Mathematics	IK International Pvt. Ltd	New Delhi
Kumar Mrityunjay	Business Mathematics	S.Chand Publishing	New Delhi
Agrawal DrMahesh	Business Mathematics	Ramprasad and Sons	Bhopal
Gourav Tekriwal	Maths Sutra	Penguin Books	Gurugram

Prakash

Madhavi

MS

Peelun

MSK



Suggestive digital platforms, web links:

- <https://www.gkpad.com/2020/09/bcom-books/>
- <http://www.ignouhelp.in/ignou-bcoc-134-study-material/>
- <https://icmai.in/upload/Students/Syllabus2012/Study Material New/Foundation-Paper4-Revised.pdf>
- <https://www.youtube.com/channel/UckYHhQs69wk16EuxpljDw-w>
- <https://www.youtube.com/watch?v=-kxpwlzUes&t=816s>
- https://www.youtube.com/results?search_query=virtual+class+mp+higher+education
- <http://www.himpub.com/documents/Chapter1756.pdf>

Part D – Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks:100

Continuous Comprehensive Evaluation (CCE) :30 marks

Autonomous Exam (AE) : 70 Marks

Internal Assessment Continuous Comprehensive Evaluation(CCE)	Class Test /Assignment Presentation/ Quiz / Peer Teaching	30
External Assessment Autonomous Exam Section Time: 03:00 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	70

Handwritten signatures and initials:
 Preeti, Pooja, Madhavi, [unclear], [unclear], [unclear], [unclear], [unclear], [unclear], [unclear]



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PART A - INTRODUCTION			
Program: Degree		Class : <u>B. Com</u> First year	Session 2025-26
Subject: Commerce			
1	Course code	CO- S105	
2	Course Title	Business Organization and Communication	
3	Course Type:	Minor – II	
4	Prerequisite	Not required open for all	
5	Course Learning Outcomes (CLO)	Upon successful completion of this course, the student will be able to:- 1. Understand the scope of Business, and its importance. 2. Explain business ethics as an integral part of every business organization 3. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint Hindu Family Business & Co-operative Organizations. 4. The chapter's related communication shall be able to elucidate how communication plays an important role in modern business scenario. 5. To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar. 6. To draft effective business correspondence with brevity and clarity. 7. To develop critical thinking and problem-solving skills for effective decision making in business situations	
6	Credit value	4	
7	Total marks	Maximum Marks: 30 + 70	Minimum Passing Marks: 35

Peelab *Pareest* *Madhavi* *AK* *AKI* *Arjun* *M* *Mani* *Agathi*



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PART-B Content of the Course		No. of Lectures
Total No. of Lectures: 60		
Unit	Topic	
1	<p>Indian ancient business system, commercial nature and economic institutions, major traditional industries, trade and business routes.</p> <p>Business organization: concept, characteristics and purpose. Business functions and social obligations. Necessary steps for newness.</p> <p>Activity- Community Service: Sending students to work in different parts of society, such as environmental protection, education, healthcare, etc. This will provide them with social responsibility and leadership experience.</p>	10
2	<p>FORMS OF BUSINESS ORGANIZATION: Business Organization</p> <p>Classification - Factors Influencing the Choice of Suitable Form of Organization</p> <p>- Sole Proprietorship and Partnership - Meaning, Definition - Characteristics - Advantages. Co-Operative Organization - Meaning, Functions and Limitations of Co-operatives Societies.</p> <p>Activity - Role Play - Mock Interview - Office meeting and presentation - copy of conversation between client and company.</p>	10
3	<p>ORGANIZATION OF COMPANIES: Concepts, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC'S) and the Challenges of their organization in India.</p> <p>Activity - Event Management: To hand over the task of playing a role in the programs organized by the institute or any other organization. This will improve</p>	10
4	<p>COMMUNICATION: Various means of communication in Indian knowledge system, communication-Definition, Nature, Importance, Nyaya (Logic and Debate Skills). Kinds of Communication Mudras & Body Language, Communication theories and process- Information theory, Interaction theory, Transaction- theory, Elements of communication process. Barriers to Communication:</p> <p>Activity -Speech and Public Speaking -To give speeches on various forums, give an opportunity to participate in debate and discussion sessions, which will increase their confidence and dialogue skills.</p>	10

Pansari, Peshkar, Khadharvi, [Signature], [Signature], [Signature], [Signature], [Signature]



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5	Written Communication: Writing techniques and Guidelines. Letter writing - Basic Principles, Purpose, Types of business letters, Report writing, types of reports. Drafting of report. Oral Communication: Speeches for different occasions. Guidelines for effective listening. Job Interviews. Type of information. Activity - Interviews and Instructions - To conduct interviews to explore career opportunities or give a chance to give a presentation on professional subjects to explore career opportunities.	10
6	Modern forms of communication E-mail, Video Conferencing, International Communication for Global Business. Information Technology: Form of technology, uses in modern communication system. Role of social media in modern business. Activity -Case Study Analysis:	10
Note: Individual passing marks are required in External, Internal and Practical.		

PART: C- Learning Resources

Text Books, Reference Books, Other resources

1. T.N. Chhabra, Business Communication, Himalaya Publishing House, New Delhi
2. K.K. Sihna, Essentials of Business Communication, VK Global publications, Faridabad
3. Dr. Ramesh Mangal, Business Communications, Universal Publication, Agra
4. Dr. S.C. Saxena, Business Organization and Communication, Sahitya bhawan, Agra
5. Manoj Kumar Garg, Business Communication, Kitab Mahal, Agra

Suggestive digital platforms web links:

1. <file:///C:/Users/Admin/Downloads/8281-Article%20Text-29066-1-10-20130630.pdf>
2. <https://dceutkal.ac.in/Syllabus/MA English/Paper 21.pdf>
3. <https://drive.google.com/file/d/0BV4Kkm2koFqTzdxMjBiWGRvOWs/view>
4. <http://www.rapodar.ac.in/pdf/learn/Business%20Communication%20Semester%201%20notes.pdf>
5. <https://phaariz.files.wordpress.com/2009/06/sis-mouldle-summary.pdf>

Suggested equivalent online courses:

Palast *Peel* *Madhavi* *MS* *SA* *mi* *Sharma* *Regu*

