



**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](mailto:info@spipsindore.ac.in), Website: [www.spipsindore.com](http://www.spipsindore.com)



**PART A INTRODUCTION**

| Program Diploma | Class: B. Com II Year    | Session 2024-25  |
|-----------------|--------------------------|--|
| Subject:        |                          | Commerce   |
| 1               | Course Code              | CO-201   |
| 2               | Course Title             | <b>CORPORATE ACCOUNTING</b>  |
| 3               | Course Type              | Major  |
| 4               | Pre - requisite          | Not required   |
| 5               | Course Learning Outcomes | After completion of the course, learners will be able to:<br>1. An Understanding of the regulatory environment in which the companies are formed and operate<br>2. A solid foundation in accounting and reporting requirements of the Corporations Act and Accounting Standards<br>3. Describe the rationale, merits, and demerits of issuing bonus shares for a company.<br>4. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.<br>5. Prepare balance sheet after Internal Reconstruction of company;<br>6. Analyse the case study of major amalgamations of companies in India.<br>7. Describe the process of e-filing of annual reports of companies. |
| 6               | Credit Value             | 6  |
| 7               | Total Marks              | Max. Marks : 30+70 Min. Marks: 35  |

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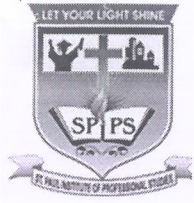
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*Desha*  
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**PART B : CONTENT OF THE COURSE**

| Total No. of Lectures |  | 90              |
|-----------------------|--|-----------------|
| Unit                  | Topic  | No. of Lectures |
| 1                     | <b>Share:</b> meaning, types, Issue, Forfeiture, Re-issue of shares, Redemption of Preference shares, Corporate Social Responsibility.   | 18              |
| 2                     | <b>Debenture:</b> meaning, types, Issue and Redemption of Debentures, Profit Loss Account and Balance Sheet of the Company (in brief),   | 18              |
| 3                     | Calculations of Profit and loss prior and post incorporation, Liquidation of company, Accounting for liquidation of companies.   | 18              |
| 4                     | Goodwill: Concept, types, characteristics/Nature, Valuation of Goodwill, Valuation of shares.<br>Accounting for Merger as per AS 14, Internal Reconstruction of a Company as per Indian accounting Standard 14 | 18              |
| 5                     | Meaning of Holding and Subsidiary Company, preparation of Consolidated Balance sheet of holding company with one subsidiary company.   | 18              |

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**PART C- LEARNING RESOURCES**

| S. N.   | Author  | Book title               | Publisher  | City      |
|---|---|--------------------------|--|-----------|
| 1.  | Mukherjee Amitabha<br>Mohamed Hanif,  | Corporate Accounting     | Tata Mc graw- hill<br>Publishing Company Limited | New Delhi |
| 2   | Shuklaa M.C.<br>And Grewal  | Advance Accounting       | S.Chand & compny Ltd.<br>New Delhi               | New Delhi |
| 3   | R.l. Gupta &<br>Radhaswami  | Corporate Accounting     | Sultan chand and sons                            | New Delhi |
| 4   | Maheshwary &<br>Maheshwary  | Advanced<br>Accounting   | Vikas Publication House<br>New Delhi             | New Delhi |
| 5   | S.P.Iyengar   | Advanced<br>Accounting   | Sultan chand and sons                            | New Delhi |
| 7   | Mariyappa Ani I,R<br>ajesh  | Corporate<br>Accounting  | Himalya Publishing<br>House                      | New Delhi |
| 8   | DrMahesh Agrawal  | Corporate<br>Accounting  | Ramprasad and sons                               | Bhopal    |
| 9   | Agrawal Dr.<br>Mahesh   | Management<br>Accounting | Ramprasad and sons                               | Bhopal    |
| 10  | Dr .karim and<br>Dr.khanuja   | Corporate<br>Accounting  | SBPD   | Agra      |
| 12  | Agarwa l Mangal<br>Shah-Sharma  | Corporate<br>Accounting  | RBD Publishing house                             | Jaipur    |
| Digitait form   | <a href="https://collegetutor.net/notes/Corporate Accounting Studynama full notes">https://collegetutor.net/notes/Corporate Accounting Studynama full notes</a>   |                          |  |           |
|   | <a href="https://onlinecourses.swayam2.ac.in/nou21cm14/preview">https://onlinecourses.swayam2.ac.in/nou21cm14/preview</a>   |                          |  |           |
|   | <a href="https://Plaanptel.ac.in/courses/110/105/110105083/">https://Plaanptel.ac.in/courses/110/105/110105083/</a>   |                          |  |           |
|   | <a href="httphttps://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf">httphttps://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf</a>   |                          |  |           |
|   | <a href="https://www.distanceeducationju.in/pdf/B.Com%20Corporate%20Accounting%20Semester-III%20BCG-301%20(2021).pdf">https://www.distanceeducationju.in/pdf/B.Com%20Corporate%20Accounting%20Semester-III%20BCG-301%20(2021).pdf</a> |                          |  |           |
| <a href="https://www.researchgate.net/publication/260672392CorporateAccountingVoll">https://www.researchgate.net/publication/260672392CorporateAccountingVoll</a> |   |                          |  |           |

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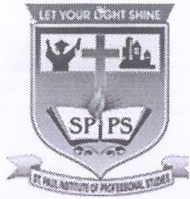
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| Part D- Assessment and Evaluation  |                                       |                          |
|--|---------------------------------------|--------------------------|
| Suggested Continuous Evaluation Methods:   |                                       |                          |
| Maximum Marks: 100   |                                       |                          |
| Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks |                                       |                          |
| <b>Internal Assessment:</b>  | Class Test                            | 30                       |
| Continuous Comprehensive Evaluation (CCE):30                                       | Assignment/Presentation               |                          |
|  | E-quiz                                |                          |
| <b>External Assessment:</b>  | Section(A) : Six Very Short Questions | 06 x 01 = 06             |
| University Exam Section: 70  | Section (B) : Five Short Questions    | 05 x 08 = 40             |
| Time : 03.00 Hours   | Section (C) : Two Long Questions      | 02 x 12 = 24<br>Total 70 |

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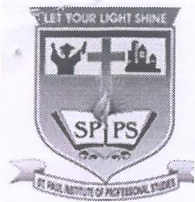
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| PART A - INTRODUCTION |                                |   |                           |
|-----------------------|--------------------------------|---|---------------------------|
| Program: Diploma      |                                | Class : <u>B.Com</u> Second year  | Session 2024-25           |
| Subject Commerce      |                                |   |                           |
| 1                     | Course code                    | CO-202  |                           |
| 2                     | Course Title                   | Cost Accounting   |                           |
| 3                     | Course Type:                   | Major   |                           |
| 4                     | Prerequisite                   |   |                           |
| 5                     | Course Learning Outcomes (CLO) | <ol style="list-style-type: none"><li>1. This subject of cost accounting is very important to make the student of commerce subject self-reliant, students from its study: -</li><li>2. know the principles, concepts, benefits, utility of cost accounting</li><li>3. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.</li><li>4. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit</li><li>5. develop decision making ability through marginal cost analysis, standard cost analysis</li><li>6. Will be able to get employment as a cost analyst in small, big business houses</li></ol> |                           |
| 6                     | Credit value                   | 06  |                           |
| 7                     | Total marks                    | Maximum Marks : 30 + 70   | Minimum Passing Marks: 35 |

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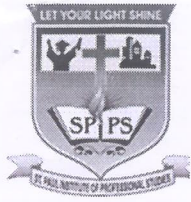
Madhavi  
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Deshpande  
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My teacher



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| PART-B : COURSE CONTENTS    |  |                    |
|-----------------------------|--|--------------------|
| Total Number of Lectures-90 |  |                    |
| Unit                        | Topic  | Number of Lectures |
| 1                           | Cost :Meaning , Concept and Classification, Element of Cost, Nature and Importance , History of Cost Account<br>Material Costing : Methods of valuation of material issued, Concept ,and material control and its Techniques | 18                 |
| 2                           | Labour Costing : Methods of Wages Payment Overhead Costing : overhead costing (including Calculation of machine hour rate )  | 18                 |
| 3                           | Unit Costing : Preparation of Cost Sheet and Statement of Cost Calculation of Tender Price   | 18                 |
| 4                           | Contract and Job Costing Operating Costing (Transport Cost )   | 18                 |
| 5                           | Process Costing : Per unit Process Cost, Normal loss , Abnormal loss, Abnormal gain, By-product Reconciliation of Cost and Financial Statement   | 18                 |

Keyword / Tags: I

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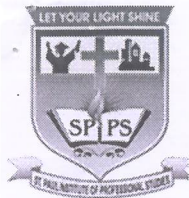
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| PART : C- RECOMMENDED STUDY RESOURCES  |   |                       |           |
|--|---|-----------------------|-----------|
| Author   | Subject   | Publication           | City      |
| Maheshwari S.N.  | Advance Problem and Solution in Cost Accounting | 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:<br>1. <a href="https://licrnai.in/upload/Students/SvIIabus2016/Inter/Paper-8-New.pdf">https://licrnai.in/upload/Students/SvIIabus2016/Inter/Paper-8-New.pdf</a><br><a href="https://drive.google.com/file/d/1zSNsqOAN5Bfc-kvEfcMVOgxCwsoOOUC/view?showad=true">https://drive.google.com/file/d/1zSNsqOAN5Bfc-kvEfcMVOgxCwsoOOUC/view?showad=true</a><br><a href="http://www.universitvofcalicutinfo/SDE/BComCoreCostAccounting_on09March2016.pdf">http://www.universitvofcalicutinfo/SDE/BComCoreCostAccounting_on09March2016.pdf</a><br>4. <a href="http://cbseacademic.nic.in/web_material/CurriculumNocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf">http://cbseacademic.nic.in/web_material/CurriculumNocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf</a><br>5. <a href="https://mdu.ac.in/UpFiles/UOPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf">https://mdu.ac.in/UpFiles/UOPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf</a> |   |                       |           |

| Part D- Assessment and Evaluation  |                                       |                          |
|--|---------------------------------------|--------------------------|
| Suggested Continuous Evaluation Methods:   |                                       |                          |
| Maximum Marks: 100   |                                       |                          |
| Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks |                                       |                          |
| <b>Internal Assessment:</b>  | Class Test                            | 30                       |
| Continuous Comprehensive Evaluation (CCE):30                                       | Assignment/Presentation               |                          |
|  | E-quiz                                |                          |
| <b>External Assessment:</b>  | Section(A) : Six Very Short Questions | 06 x 01 = 06             |
| University Exam Section: 70  | Section (B) : Five Short Questions    | 05 x 08 = 40             |
| Time : 03.00 Hours   | Section (C) : Two Long Questions      | 02 x 12 = 24<br>Total 70 |

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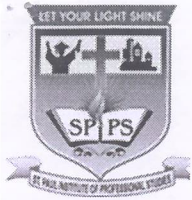
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| Program Diploma |                          | Class: B.COM. II Year   | Session:2024-25          |
|-----------------|--------------------------|---|--------------------------|
| Subject         |                          | Commerce  |                          |
| 1               | Course Code              | CO - 203  |                          |
| 2               | Course Title             | BUSINESS STATISTICS   |                          |
| 3               | Course Type              | Minor   |                          |
| 4               | Pre - requisite          | Not required  |                          |
| 5               | Course Learning Outcomes | <b>At the end of the course, students should be able to:</b><br><br>1. Apply a basic knowledge of statistics to business disciplines;<br>2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;<br>3. Apply appropriate graphical and numerical descriptive statistics for different types of data;<br>4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;<br>5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;<br>6. Use simple/multiple regression models to analyze the underlying relationships between the variables. |                          |
| 6               | Credit Value             | 06  |                          |
| 7               | Total Marks              | Max Marks :30+70  | Minimum Passing Marks 35 |

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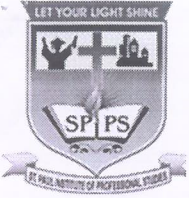
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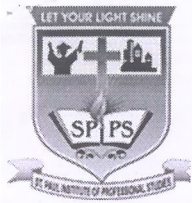
| PART B: CONTENT OF THE COURSE |   |                 |
|-------------------------------|---|-----------------|
| UNIT                          | TOPIC   | NO. OF LECTURES |
| I                             | <b>Statistics:</b> Meaning, Definition, Significance, Scope and Limitations of Statistical investigation, Process of data collection, primary and secondary Data, Methods of sampling, preparation of Questionnaire, Classification and Tabulation of data, preparation of of statistical Series and its types,                             | 18              |
| II                            | <b>Measurement of Central Tendency-</b> Mean, Mode, Median, Partition Value, Geometric Mean and Harmonic Mean.  | 18              |
| III                           | <b>Dispersion and Skewness</b> - Range, Lorenz Curve, Quartile Deviation, Mean, Deviation, Standard Deviation. Coefficient of Variation, Variance.<br><b>Correlation-</b> Meaning, Definition, Types and Degree of Correlation, Coefficient of Correlation Methods.   | 18              |
| IV                            | <b>Regression Analysis</b> —Meaning, Uses, Difference between Correlation and Regression, Regression Equations, calculation of Coefficient of Regression<br><b>Analysis of Time Series-</b> Meaning, Importance , Components, Measurement Of long term trends. Measurement of cyclical and Irregular fluctuations.                          | 18              |
| V                             | <b>Index Number-</b> Meaning, Characteristics, Importance and uses, Construction of Index number, Cos of living Index, Fisher's ideal Index number, Diagrammatic and Graphical presentation of data.<br><b>Association of Attribute</b> (onlytwovariable), Meaning, Types, Characteristics, Methods of determining Association of Attribute | 18              |

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## PART: C- LEARNING RESOURCES

| S. No. | Author                              | Book Title                                 | Publisher                     | City      |
|--------|-------------------------------------|--|-------------------------------|-----------|
| 1.     | Vohra, N.D.                         | Business Statistics                        | McGraw - Hill Education India | New Delhi |
| 2.     | Levine                              | Business Statistics A First Course         | Pearson                       | New Delhi |
|        | Gupta, S.C.                         | Fundamentals of Statistics                 | Himalya Publication           | Nagpur    |
| 3.     | Pillai R.S.N. & Bagavathi           | Practical Statistics                       | S. Chand and sons             | New Delhi |
| 4.     | Dr. Mahesh Agrawal                  | Principles of Statistics                   | Ram Prasad & Sons             | Bhopal    |
| 5.     | Dr. K.L. Gupta and Dr. S. M. Shukla | Statistical Analysis                       | Sahitya Bhawan Publication    | Agra      |
| 6.     | B M Agarwal                         | Business Mathematics & Statistics          | Kitab Mahal                   | Agra      |
| 7.     | Neogi                               | Research Methodology: Tools and techniques | Variety Books Publication     | New Delhi |
| 8.     | Kavita Gupta                        | Business Statistics                        | Sun India Publication         | New Delhi |

### Suggestive digital platforms, web links:

1. <https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>

2. <http://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf>

3. <https://london.ac.uk/sites/default/files/studv-guides/studv-guide-business-admin-business-statistics.pdf>

4. <https://facultv.ksu.edu.sa/sites/default/files/business-statistics-for-contemporary-decision-making-by-ken-black0.pdf>

5. <https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf>

## Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks

|  |                                       |                          |
|--|---------------------------------------|--------------------------|
| <b>Internal Assessment:</b>                  | Class Test                            | 30                       |
| Continuous Comprehensive Evaluation (CCE):30 | Assignment/Presentation               |                          |
|  | E-quiz                                |                          |
| <b>External Assessment:</b>                  | Section(A) : Six Very Short Questions | 06 x 01 = 06             |
| University Exam Section: 70                  | Section (B) : Five Short Questions    | 05 x 08 = 40             |
| Time : 03.00 Hours                           | Section (C) : Two Long Questions      | 02 x 12 = 24<br>Total 70 |

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