



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



Part A- Introduction

Program: Certificate/Diploma/Degree		Class: B.Com. I Year	Session: 2024-25
Subject: Commerce			
	Course Code	CO-101	
2	Course Title	Financial Accounting	
3	Course Type	Core Course	
4	Pre-requisite	Not required open for all	
5	Course Learning Outcomes	Successful completion of this course, the student will be able to: <ul style="list-style-type: none">• Acquire conceptual knowledge of basics of accounting• Identify events that need to be recorded in the accounting records• Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP• Describe the role of accounting information and its limitations• Equip with the knowledge of accounting process and preparation off in accounts of sole trader• Identify and analyze the reasons for the difference between cash book and pass book balances• To accurately measure, record, and communicate an organization's financial performance and position on a global scale, enabling informed decision-making by stakeholders worldwide.	
6	Credit Value	6	
7	Total Marks	Max marks: 30 + 70	Minimum Passing Marks :35

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Part B: Content of the course

Total No. of Lectures (in hours per week) - 6, Total lectures: 90		
unit	topic	No. of lectures
1.	Accounts: - Indian History. Definition, Objectives, Basic Concept and Principals of Double Entry System Journal Entry, Ledger, Subsidiary books, Trial Balance Introduction of Indian Accounting Standard Final Accounts	18
2.	Accounting for Depreciation (According to Accounting Standard -6) Branch Accounts, Royalty Accounts	18
3.	Departmental Accounts, Accounting of Non-Profit Organisation, Investment Account Consignment Accounts	18
4.	Partnership Accounts:- Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership firm in to joint stock Company	18
5.	Computerized Accounts by using any popular accounting software, Creating a company, configure and features setting, creating accounting ledgers and groups, creating stock items and groups, vouchers entry (with maintenance of vouchers), generating report - cash book, ledger accounts, trial balance, profit and loss account and balance sheet	18

Keywords/Tags: Financial A/c, Depreciation, Accounting Standard, Branch A/c, Royalty A/c, Partnership A/c, Computerized Accounts.

Part C- Learning Resources

Textbook/Reference Books

1. Dr. R.K. Sharma/Dr. R.S. Popli, Financial Accounting, Kitab Mahal Pub.Agra
2. Anil, Rajesh & Mariya Financial Accounting Himalya Publication Nagpur
3. Shukla & Grewal, Financial Accounting, S Chanel & Sons New Delhi
4. Maheshwari S.N., An Introduction to Accountancy, Vikas publication, New Delhi.
5. Agrawal Dr. Mahesh, Financial Accounting, Ramprasad and sons, Bhopal
6. S.M.Shukla, Financial Accounting Sahitya Bhawan, Agra.
7. Gupta R.L. and Radhaswamy M, Advance Accounting S Chand & Sons, New Delhi
8. Dr. Ramesh Mangal, Financial Accounting, Satish Printers and Publishers Indore
9. Books published by Madhya Pradesh hindi granth academy
10. Mehta and Brahmhatt, Financial Accounting, Devi Ahliya Prakashan, Indore

Suggestive digital platforms, web links:

1. <https://www.ddegiust.ac.in/studymaterial/bba/cp-104.pdf>
2. <https://www.ddegiust.ac.in/studymaterial/mba/cp-104.pdf>
3. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>

Handwritten signatures and initials:
Gandhi, Sachin, P. K. Pradhan, Meeta, D. S. Yadav, S. P. Singh, M. S.



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

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Gaku, Anam, Sachin, ME, N, K. Balhara, M. G. S. Deshpande, and others.



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Part A: Introduction

Programme: Certificate/Diploma/Degree		Class: B.Com. I Year	Session 2024-25
Subject: Commerce			
1	Course Code	CO-102	
2	Course Title	Business Regulatory Framework	
3	Course Type	Core Course	
4	Pre-requisite	Not required (open for all)	
5	Course Learning Outcomes	The outcome of this course is: 1-To provide the students with practical legal knowledge of general business law issues. 2-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 about the sale of goods and performance of a sale contract and remedial measures. 3-To familiarize the students with the various law regarding consumer protection in India and the functions of various consumer forums and, 4-To understand the meaning and the various legislations about the cyber laws	
6	Credit Value	6	
7	Total Marks	Max Marks: 30+70	Minimum Passing Marks : 35

Part B: Content of the course

Total No. of Lectures (in hours per week)- 6, Total lectures: 90

Unit	Topic	No. of lectures
1	Historical background of Business laws in India, Indian Contract Act 1872 - General Laws	22
2	Contract relating to Indemnity and Guarantee, Bailment, Pledge and Agency	20
3	Negotiable Instrument Act 1881 - General Introduction Negotiable Instrument (Amendment) Act 2002	16
4	General Introduction of Consumer Protection Act 1986 and 2018, FEMA	16
5	The Competition Act, 2000 Limited Liability Partnership Act, 2008	16

Keywords/ Tags : The name of all act is the key word.

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Part C- Learning Resources

Text books:				
S.no.	Author	Book title	Publisher	City
1.	Books of Madhya Pradesh Hindi Granth Academy			
2.	Kapoor N.D.	Business Law	S. Chand & Company Ltd.	New Delhi
3.	Sharma S.P.	Business Law	I.K. International Publishing House Pvt. Ltd.	Mumbai
4.	Gupta Dr. O.P.	Business regulatory Framework	SBPD Publication	Agra
5.	Varshney Dr. G.K.	Business regulatory Framework	Sahitya Bhawan Publication	Agra
6.	Agrawal R.C.	Business regulatory Framework	SBPD Publication	Agra
7.	Shukla Dr. S.M. & Sahay Dr. S.P.	Business Law	Sahitya Bhawan Publication	Agra
8.	Dr. R. L. Nolakha	Business Laws	Popular Books	New Delhi

Suggestive digital platforms, web links:

- https://sdak24.com/tag/business-law-notes-hindi/#google_vignette
- <https://www.gkpad.com/2020/09/bcom-books>
- <https://www.geektonight.com/business-law-notes/>
- https://www.researchgate.net/publication/331979132_Text_Book_on_Business_Law

Part D- Assessment and Evaluation

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Part A- Introduction		
Program: Certificate/ Diploma/ Degree		Class: B.Com. I Year
Session: 2024-2025		
Subject: Commerce		
1	Course Code	CO-103
2	Course Title	Business Organization and Communication
3	Course Type (Core Course/ Elective/Generic elective/Vocational)	Minor
4	Pre-requisite (if any)	(Not required) open for all
5	Course Learning outcomes (CLO)	After completion of this course: 1-It is expected that, the student shall understand the basics of the business and willable to imbibe how any business can be organized successfully. 2-The chapters related communication shall be able to elucidate how communication plays an important role in modern business scenario. 3-To effectively understand and enhance global organizational structures and communication strategies, fostering improved collaboration and performance across international business environments.
6	Credit Value	6
7	Total Marks	Max. Marks: 30+70 Min. Passing Marks:35

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Part B - Content of the Course		
Total No. of Lectures- 90		Tutorials-Practical (in hours per week):L-T-P: 6
Unit	Topics	No. of Lectures
1	INTRODUCTION: Indian traditional businesses and their organizational structures. Concepts of Business, Trade, Industry and Commerce -Classification - Relationship between Trade. Industry and Commerce – Business Organization- Concept, Characteristics, Importance and Objectives. Functions of Business and Social Responsibility of a business - Steps to Start an Enterprise.	18
2	FORMS OF BUSINESS ORGANIZATION: Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship and Partnership – Meaning, Definition - Characteristics - Advantages. Co-Operative Organization – Meaning, Functions and Limitations of Co-operatives Societies.	18
3	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.	18
4	COMMUNICATION: Definition, Nature, Importance, Objectives of Communication. Communication theories and process- Information theory, Interaction theory, Transaction theory, Elements of communication process. Barriers to Communication: , Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	18
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. 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.	18

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Part C-Learning Resources				
Text Books, Reference Books, Other resources				
Suggested Readings:				
Text books:				
	Author	Book title	Publisher	City
1.	T.N. Chhabra,	Business Communication	Himalaya Publishing	New Delhi
2.	K.K. Sihna,	Essentials of Business Communication	VK Global publications	Faridabad
3.	Dr. Ramesh Mangal	Business Communications	Universal Publication	Agra

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