

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

P	rogram: Certificate/l	Diploma/Degree Class: B.Com. I Year	Session: 2024-25		
S	ubject: Commerce				
	Course Code	CO-101			
2	Course Title	Financial Accounting	g		
3	Course Type	Core Course			
4	Pre-requisite	Not required open for a	ıll		
5	Course Learning Outcomes	<ul> <li>Successful completion of this course, the student of the</li></ul>	raccounting the accounting records cial transactions and GAAP n and its limitations occess and preparation  fference between cash  communicate an position on a global		
6	Credit Value	6			
7	Total Marks	Max marks: 30 + 70	inimum Passing Marks :3		

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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	MANUEL CONTRACTOR OF THE PARTY
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	
4.	Partnership Accounts:- Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership firm in to joint stock Company	
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	

#### Part C- Learning Resources

#### Textbook/Reference Books

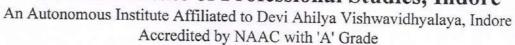
- Dr. R.K. Sharma/Dr. R.S. Popli, Financial Accounting, Kitab Mahal Pub.Agra
- Anil, Rajesh & Mariya Financial Accounting Himalya Publication Nagpur 2.
- Shukla & Grewal, Financial Accounting, S Chanel & Sons New Delhi 3.
- Maheshwari S.N., An Introduction to Accountancy, Vikas publication, New Delhi.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

#### Suggestive digital platforms, web links:

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

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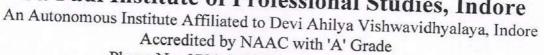
	Part D- Assessment and Evaluation	
Suggested Continuous F Maximum Marks: 100 Continuous Comprehensiv	Evaluation Methods:  e Evaluation (CCE): 30 marks University	Exam (UE) :70 marks
Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quiz	30
External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

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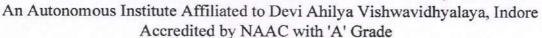
E-mail: info@spipsindore.ac.in, Website: www.spipsindore.com

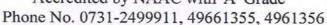
D.	000000000000000000000000000000000000000	Part A: Introduction	
Su	bject: Commerce	cate/Diploma/Degree Class: B.Com. I Year	Session 2024-25
1			
_	Course Code	CO-102	
2	Course Title	Business Regulatory Fr	9 m awayl
3	Course Type	Core Course	amework
4	Pre-requisite	Not required (open fo	er all)
5	Course Learning Outcomes	The outcome of this course is: 1-To provide the students with practical legal known issues. 2-To understand the essentials of a valid contract, the and the various modes of discharge of a contract to the sale of goods and performance of a sale contract 3-To familiarize the students with the various law re India and the functions of various consumer forums 4-To understand the meaning and the various legislation.	e laws of the act, consideration, explain the various laws about and remedial measures. garding consumer protection in
	Credit Value	6	
	Total Marks	Max Marks: 30+70 Minimum Passir	ng Marka . 25

Unit	Topic	No. of
1	Historical background of Business laws in India, Indian Contract Act 1872 - General Laws	lectures 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

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Part C- Learning Resources						
Text books:						
S.no.	Author	Book title	Publisher	City		
1.	Books of Madhya Pra	desh Hindi Granth Academ	у			
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:

- 1. https://sdak24.com/tag/business-law-notes-hindi/#google\_vignette
- 2. https://www.gkpad.com/2020/09/bcom-books
- 3. https://www.geektonight.com/business-law-notes/
- 4. https://www.researchgate.net/publication/331979132 Text Book on Business Law

	Part D- Assessment and Evaluation	
Suggested Continuous Eva Maximum Marks: 100 Continuous Comprehensive E	Iluation Methods: 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	Section(A): Six Very Short Questions	06 x 01 = 06
Time: 03.00 Hours	Section (B): Five Short Questions	05 x 08 = 40
	Section (C): Two Long Questions	02 x 12 = 24 Total 70

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		I	art A- Introduction	on	
Program: Certificate/ Diploma/ Degree Class: B.Com. I Year Session: 2024-2025					
Sul	bject: Commerce				
1	Course Code			CO-103	
2	Course Title		Business Org	ganization and Communication	
3	Course Type (Core Course/ Elective/Generic elective/Vocational)	Minor			
4	Pre-requisite (if any)	(Not re	quired) open for a	ill	
5	Course Learning outcomes (CLO)	1-It is a busines success 2-The commun 3-To e structure	fully.  hapters related connication plays an implemental implemental implemental implemental implemental imperson and performantal imperson and performantal imperson	ourse: student shall understand the basics of the mbibe how any business can be organized mmunication shall be able to elucidate how aportant role in modern business scenario. and and enhance global organizationa ication strategies, fostering improved ormance across international business	
6	Credit Value			6	
7	Total Marks	Max. M	arks: 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			
Ι	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 OFCOMPANIES: 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. Modem 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 modem business.	18			

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		Part C-Learni	ng Resources	
		Text Books, Refere	nce Books, Other resour	ces
Sug	gested Readings	S:		
Te	xt books:			1/.
	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

	Part D- Assessment and Evaluation		
Suggested Continuous Eva Maximum Marks: 100 Continuous Comprehensive E	luation Methods: valuation (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	Section(A): Six Very Short Questions	06 x 01 = 06	
Time: 03.00 Hours	Section (B): Five Short Questions	05 x 08 = 40	
	Section (C): Two Long Questions	02 x 12 = 24 Total 70	

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