

# STRUCTURE OF FOR FOUR YEAR UNDERGRADUATE PROGRAMMES (FYUGP)-2024-28

## FACULTY OF COMMERCE

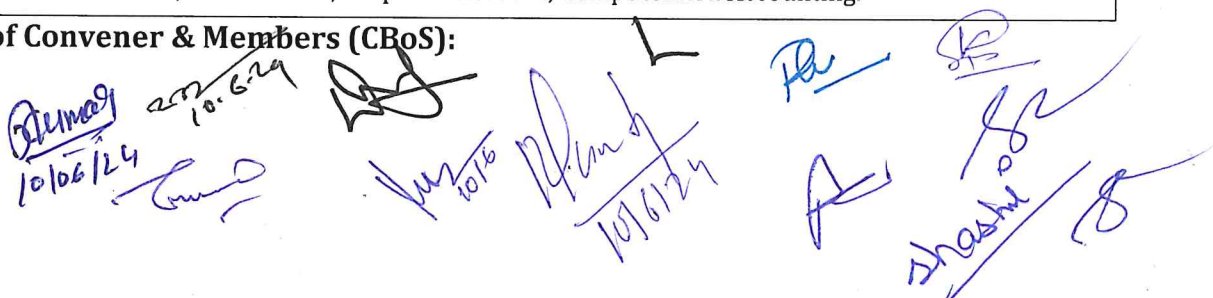
Semester	Category & Paper Code	Subjects/Paper Titles	L	T	P	Credits	Max. Marks
FIRST	COSC-01	Fundamental of Accounting	3	1	-	4	100
	COSC-02	Business Law	3	1	-	4	100
	COSC-03	Business Economics	3	1	-	4	100
	COGE-01	(Choose any one from Pool in Other Faculty as per rule)	3	1	-	4	100
	COAEC-01	Environmental Studies	1	1	-	2	50
	COVAC-01	Concept of Business OR (Choose any one from Pool Group)	1	1	-	2	50
	TOTAL CREDIT & TOTAL MARKS					20	500

# FOUR YEAR UNDERGRADUATE PROGRAM- 2024-28

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Certificate/Diploma/Degree /Honors)		Semester- I	Session : 2024-25
1	Course Code	COGE-01	
2	Course Title	Fundamental of Accounting	
3	Course Type	Generic Elective Course ( COGE )	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> <li>Explain the process and methods of financial decision making.</li> <li>Identify appropriate financial theory and techniques to solve various corporate financial problems.</li> <li>Identify fundamental concepts of generally accepted accounting principles and can also Identify challenges of accounting</li> <li>Classify capital and revenue concept, understand basic principles, concepts and conventions of financial accounting</li> <li>Construct final accounts of firm and apply various aspects of computerised accounting system.</li> </ul>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks :100	Minimum Passing Marks :40
PART - B: Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)-60 periods (60 Hours )			
Unit	Topics (Course Contents)		No. of Period
I	<b>Accounting: An introduction:</b> Development, Definition, Needs, Objectives, Branches of Accounting, Basic Accounting Principles Concept and Conventions. Accounting standard: National & International. Brief History & Contribution of Father of the accountancy profession in India : Shree K.S. Aiyea (1859-1940)		15
II	<b>Accounting Transaction:</b> Concept of Single and Double entry system, Books of original Records, journal, ledger, Sub division of Journal cash book (including GST Transaction) and Trial balance. Depreciation accounting; methods of recording depreciation. Depreciation of different assets.		15
III	<b>Final Accounts:</b> Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, Adjustment Entries with various provision and reserves. Rectifications of Errors: Classification of errors, location of errors, Suspense account, Effect on profit.		15
IV	<b>Computerized Accounting System</b> -Theoretical application, Practical Application (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, Trial balance, Profit and loss account, Balance Sheet. Selecting and shutting a Company, Backup and Restore data of a Company.		15
Key Words	Accounting, National, International, Contribution, Double Entry System, Journal, Depreciation, Final Accounts, Rectification, Suspense Account, Computerized Accounting.		

Signature of Convener & Members (CBoS):



**PART-C: Learning Resource****Text Books, Reference Books and Others****Text Books Recommended:-**

1. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra. .(Hindi & English Medium)
2. Karim & Khanuja; Financial Accounting; SBPD Publishing House; Agra.(Hindi & English Medium)
3. Agrawal & Mangal; Financial Accounting Universal Publication (Hindi Medium)

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi.
2. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.
3. Shukla M.C. Grewal T.S. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
4. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.

**On line Resources : \* e-Resources/e-books and e-learning portals:**

<https://indianaccounting.org/econtentbookfinance>.

[https://onlinecourses.swayam2.ac.in/nou24\\_cm02/](https://onlinecourses.swayam2.ac.in/nou24_cm02/)

[https://youtu.be/v-djL7SPw4c?si=qRK\\_dBVZ2lob99EV](https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99EV)

[https://onlinecourses.swayam2.ac.in/aic20\\_sp60/preview](https://onlinecourses.swayam2.ac.in/aic20_sp60/preview)

[https://youtu.be/v-djL7SPw4c?si=qRK\\_dBVZ2lob99](https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99)

**PART -D : Assessment and Evaluation****Suggested Continuous Evaluation Methods: Maximum Marks:100 Marks****Continuous Internal Assessment (CIA) :****30 Marks****End Semester Exam. (ESE) :****70 Marks**

Continuous Internal  
Assessment(CIA) :  
(By Course Teacher)

Internal Test/Quiz-(2) : 20 & 20  
(Assignment/Seminar): 10  
Total Marks - 30

Highest Marks out of the Two  
Test/Quiz + obtained marks in  
Assignment shall be considered  
against 30 Marks

End Semester  
Exam.(ESE):

Two Section :- A & B

Section A: Q.1-Objective-10x1=10 Marks; Q.2-Short Answer type-5x4= 20 Marks

Section B : Descriptive answer type qts. 1 out of 2 from each unit-4x10=40 Marks

**Name and Signature of Convener & Members of (CBoS) :**



# FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Certificate/Diploma/Degree/Honors)		Semester- I	Session : 2024-25
1	Course Code	COGE-02	
2	Course Title	Business Law	
3	Course Type	Generic Elective Course (COGE)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> <li>• Demonstrate the basic concepts terms &amp; provisions of business law.</li> <li>• Classify various types of contract and illustrate the related case studies.</li> <li>• Interpret the regulation governing the Contract of Sale of Goods.</li> <li>• Discuss the laws governing partnership and legal consequences of the transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership.</li> <li>• Explain the significant provisions of the Negotiable Instrument Act and provisions of the Consumer Protection Act to protect the interest of the consumers.</li> </ul>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART- B: Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)-60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	<b>Law of contract (1872):</b> Nature of contract classification; offer and acceptance, Capacity of parties to contract, free consent, considerations, Agreement declared void, Performance of Contract, and Discharge of Contract, Remedy for Breach of Contract.		15
II	<b>Special contracts:</b> Indemnity &; Guarantee, Bailment and pledge; Law of Agency- Meaning, Modes of creating Agency, Types of Agents, Personal Liability of an Agent and Termination of Agency.		15
III	<b>Sale of Goods Act (1930):</b> Definition, Sale &; Agreement to sale, Types of Goods, Conditions & Warranties, Sale by Non-owners, Unpaid Seller, CIF, FOB and Ex-Ship Contracts. <b>The Consumer Protection Act 2019</b>		15
IV	<b>Negotiable Instrument Act 1881:</b> Negotiable Instrument Act (1881) Definition of Negotiable instrument; Feature; promissory note; Bill of exchange cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; dishonor and discharge of negotiable instrument, <b>Limited Liabilities Partnership Act 2008.</b>		15
Key Words	Law of Contract, Special Contract, Sale of Goods Act, Consumer Protection Act, Negotiable Instrument Act, Limited Liabilities Partnership Act.		

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**Signature of Convener & Members (CBoS):**

## PART-C: Learning Resources

### Text Books, Reference Books and Others

**Text Books Recommended:-**

- 1.Shukla & Sahaya, Sahitya Bhawan Publication, Agra(Hindi Medium)
- 2.Prof.R.C.Agrawal,SBPD Publication, Agra (HindiMedium)
- 3.Dr.O.P.Gupta,SBPD Publication,Agra (English Medium)
4. Dr. G.K. Varshney: Business Law; Sahitya Bhawan Publication Agra (English Medium)
- 5.Dr.B.K.Singh & Dr.A.Tiwari, Business Regulatory Framework, SBPD Publications (Hindi Medium)
- 6.R.L.Naulakha,Business Law, Ramesh Book Depo,Jaipur (Hindi Medium)
- 7.Dr.Arun Kumar Gangele, Business Regularatory Framework, Ramprasad & Sons,(Hindi Medium)

**Note: Learners are advised to use latest edition of text books.**

### Reference Books:

1. Kuchal M.C. Business Law: Vikas publishing house, Delhi. (Hindi & English Medium)
2. Kapoor N.D.: Business Law; Sultanchand & Sons, New Delhi. (English Medium)
3. Chandha P.R.: Business Law; Galgotia New Delhi. (English Medium)

**On line Resources :** \* e-Resources/e-books and e-learning portals:

[https://onlinecourses.swayam2.ac.in/nou24\\_cm11/preview](https://onlinecourses.swayam2.ac.in/nou24_cm11/preview)

<https://www.toppr.com/guides/business-law/>

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

<https://www.youtube.com/watch?v=HrF9D2V8Irk>

<https://www.youtube.com/watch?v=ol2BXgF-P48>

## PART-D:Assessment and Evaluation

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**Suggested Continuous Evaluation Methods: Maximum Marks      100 Marks**

<b>Continuous Internal Assessment (CIA) :</b>	<b>30 Marks</b>
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**End Semester Exam. (ESE) :**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B <b>Section A:</b> Q.1.Objective $10 \times 1 = 10$ Marks; Q.2.Short Answer type- $5 \times 4 = 20$ Marks <b>Section B :</b> Descriptive answer type qts., 1 out of 2 from each unit- $4 \times 10 = 40$ Marks	

**Name and Signature of Convener & Members of (CBoS) :**

Signature of Convenor & Members of (CBoS) :



# FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Certificate/Diploma/Degree/Honors)		Semester- I	Session : 2024-25
1	Course Code	COGE-03	
2	Course Title	Business Economics	
3	Course Type	Generic Elective Course (COGE)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> <li>• Demonstrate how different economic systems function and evaluate implications of various economic decisions.</li> <li>• Understand how consumers try to maximize their satisfaction by spending on different goods.</li> <li>• Analyze the relationship between inputs used in production and the resulting outputs and costs.</li> <li>• Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations.</li> <li>• Discover various facets of pricing under different market situations.</li> </ul>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks :100	Minimum Passing Marks : 40
PART -B: Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)-60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	<b>Brief history and Contribution of Indian Economists:</b> Kautilya, Dada Bhai Naurogi, Gopal Krishna Gokhale, Dr. Gadgil, V K R V Rao, Amartya Sen. <b>Business Economics:</b> Meaning, Definition, objective and nature & Scope, Role and Responsibilities of a business Economist. <b>Market Demand Analysis:</b> Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand, Types of Demand and Exceptions of Law of Demand		15
II	<b>Consumer Behaviour and Elasticity of Demand:</b> Utility Analysis of Demand, Law of Diminishing marginal utility & Consumer Surplus, Indifference Curve technique, Price Line or Budget Line , Concept of Elasticity of Demand, Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of demand		15
III	<b>Production Analysis:</b> Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply, Production Function: a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale		15
IV	<b>Market Morphology and Equilibrium of the Firm and Industry:</b> Meaning, Classification and Types of Market, Market structure formed on the basis of perfect and imperfect competition, Price and output determination under Perfect Competition, monopoly, Discrimination Monopoly, Monopolistic Competition, Oligopoly		15
Key Words	Business Economics, Demand, Elasticity, Consumer Behaviour, Production Analysis, Market Structure, Equilibrium of Firm & Industry.		

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**Signature of Convener & Members (CBoS):**

**PART- C: Learning Resources**

**Text Books, Reference Books and Others**

**Text Books Recommended:-**

1. Dr. V.C. Sinha; SBPD Publishing House, Agra. (Hindi English and Hindi Medium)
2. Dr. Jai Prakash Mishra, Sahitya Bhawan Publication, Agra. (Hindi and English Medium)
3. M. L. Jhingan, Vrinda publication, Delhi. (English and Hindi medium)
4. Dr. J. K. Jain, Madhya Pradesh Hindi Granth Academy: Bhopal. (Hindi medium)

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Ahuja, H. L New Delhi: Sultan Chand Publishing House, Delhi
2. Koutsoyannis, A. London: Palgrave Macmillan.
3. Chaturvedi, D. D., & Gupta, S. L International Book House Pvt. Ltd. . New Delhi:
4. Kennedy, M. J., Himalaya Publishing House. Mumbai:

**On line Resources : \* e-Resources/e-books and e-learning portals:**

[https://onlinecourses.swayam2.ac.in/imb24\\_mg06/preview](https://onlinecourses.swayam2.ac.in/imb24_mg06/preview)  
<https://www.busseconomics.in/>  
<https://www.wallstreetmojo.com/business-economics/>  
[https://www.youtube.com/playlist?list=PLgC10\\_Xv-BGirAqOr-hU8e-N\\_Nz0UpjI-](https://www.youtube.com/playlist?list=PLgC10_Xv-BGirAqOr-hU8e-N_Nz0UpjI-)  
<https://www.youtube.com/watch?v=9kai9P-KeNo>  
 study material of ICAI: [www.icai.org](http://www.icai.org).  
<https://www.icsi.edu/media/website/Business%20Economic>  
<https://www.busseconomics.com/>

**PART-D: Assessment and Evaluation**

**Suggested Continuous Evaluation Methods: Maximum Marks- 100 Marks**

**Continuous Internal Assessment (CIA) :**




**End Semester Exam. (ESE) :**

**30 Marks**

**70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 Assignment/Seminar: 10 Total Marks- 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment shall be considered against 30 Marks
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