FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Certificate/Diploma/Degree /Honors		**Semester- II**	**Session : 2024-25**
1	**Course Code**	COGE-04	
2	**Course Title**	Business Accounting	
3	**Course Type**	Generic Elective Course (COGE)	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Understand concept of partnership and can prepare financial statements of partnership firm. • Explain the accounting technique related to disposal of assets and payment of liabilities. • Utilize various methods of accounting for hire purchase transactions. • Identify main sources of Income and learn the technique of preparing Income and Expenditure account from Receipts and Payments account and also able to prepare Balance Sheet. • Understand concept of branch accounting and prepare the accounts on the basis of different methods.	
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 Period (60 Hours)		
Unit	Topics (Course Contents)	No. of Period
I	Accounting for Partnership Firm : Fundamental of Partnership Firm ,Partnership Deed, Final Accounts of a Firm, Admission of new partner, Retirement and Death of a partner,	15
II	**Dissolution of a partnership firm**, Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company.	15
III	**Accounting for Hire-Purchase Transaction**, Journal entries and ledger account in the books of Hire Venders and Hire purchase for large value items including Default and repossession. **Accounting for Installment Purchase System.**	15
IV	**Accounting for Non Trading Institutions: Accounting** for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustments. **Departmental Accounts.**	15
Key Words	Partnership, Firm, Deed, Amalgamation, Limited Liability, Hire-Purchase, Installment Purchase, Non Trading Institutions, Departmental Accounts	

Signature of Convener & Members (CBoS):

10/06/24 10/6/24

PART- C:Learning Resources

Text Books,Reference Books and Others

Text Books Recommended:-

1.Shukla S.M., Sahitya Bhawan Publication ; Agra. .(Hindi & English Medium)
2.Gupta, R.L. and Radhaswamy. M; Sultan Chand and Sons , New Delhi.
3.Karim & Khanuja; SBPD Publishing House; Agra.(Hindi & English Medium)
4.Agrawal & Mangal; Universal Publication (Hindi Medium)
Note: Learners are advised to use latest edition of text books.

Reference Books:

1.Monga J.R. Ahuja Girish and Sehgal Ashok: Mayur Paper Back, Noida.
2.Shukla M.C. Grewal T.S. and Gupta , S.C. : S. Chand & Co. New Delhi.(English Medium)
3.Singh B.K. ,Wisdom Publishing House, Varanasi.

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

https://indianaccounting.org/econtent_book_finance.
https://onlinecourses.swayam2.ac.in/nou24_cm02/
https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99EV
https://onlinecourses.swayam2.ac.in/aic20_sp60/preview
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	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 **SectionA:**Q.1-Objective–**10x1=10Marks**; **Q.2**-ShortAnswertype-**5x4= 20 Marks** **Section B :**Descriptive answer type qts.,01 out of 02 from each unit-**4x10=40Marks**	

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

10/06/24 15/6/24 16/6/24 Shashi

FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Certificate/Diploma/Degree /Honors		**Semester-II**	**Session : 2024-25**
1	**Course Code**	COGE-05	
2	**Course Title**	Business Mathematics	
3	**Course Type**	Generic Elective Course (COGE)	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Explore the application of business mathematical techniques to solve problems. • Solve the ratio, proportion, variation and percentage and determine its application in different fields. • Evaluate the profit or loss arising out of business transactions. • Describe the practical application related to commission, brokerage, profit and loss, simple interest and compound interest. • Solve numerical computations quickly and faster with the help of Vedic mathematics sutras.	
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	**Vedic mathematics:**-Brief history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum. **Simultaneous Equation**:-Meaning, Characteristics, Methods of Solving Equation in Two Variables-Graphical, Substitution, Elimination and Cross Multiplication.	15
II	**Basic Financial Arithmetic:** Simple and Compound interest- Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. **Logarithm and Antilogarithm**-Practical use of logarithm and antilogarithm table.	15
III	**Commercial Arithmetic-I**-Ratio & Proportion, Arithmetic Average, Percentage.	15
IV	**Commercial Arithmetic-II**-Commission, Brokerage, Discount, Profit and Loss.	15
Key Words	Vedic Maths, Simultaneous Equation, Simple & Compound Interest, Logarithm and Antilogarithm, Ratio, Proportion, Average, Percentage, Commission, Brokerage, Discount. Profit & Loss.	

Signature of Convener & Members (CBoS):

PART- C:Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr.S.M.Shukla,&Dr.S.K.Jain,Sahitya Bhawan Publication,Agra (Hindi & English Medium)
2. Dr. Karim & Agrawal, Business Mathematics SBPD Publishing house, Agra(Hindi & English Medium)
3. Agrawal Dr. Mahesh, Business Mathematics Ramprasad and sons Bhopal

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

Reference Books:

1. Magar Dr. Abhilasha, Business Mathematics Himalaya publication Mumbai
2. Sancheti & Kapoor, Business Mathematics Sultan chand and sons New Delhi
3. Sharma J.K., Business Mathematics IK International pvt. Ltd. New Delhi
4. Kumar Mrityunjay, Business Mathematics S. Chand Publishing New Delhi

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

https://onlinecourses.swayam2.ac.in/nou24_cm08/preview

https://www.geektonight.com/business-mathematics-notes/

https://open.umn.edu/opentextbooks/textbooks/642

https://byjus.com/maths/business-mathematics/

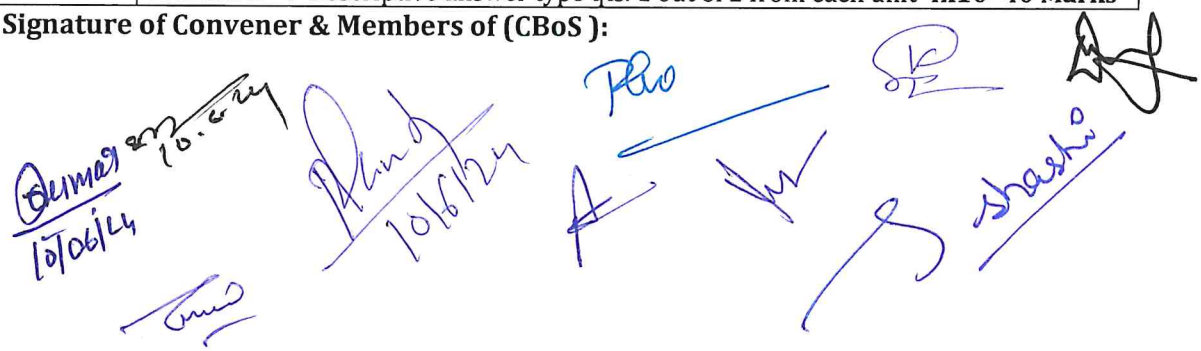
https://www.youtube.com/watch?v=FWj2joeVKEU

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 : 20 & 20 (Assignment/Seminar): 10 Total Marks - 30	Better marks out of the two test/quiz+ obtained marks in Assessment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B **Section A :** Q.1-Objective -**10x1=10Marks**; Q.2-Short Answer type-**5x4=20Marks** **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-II**	**Session : 2024-25**
1	**Course Code**	COGE-06	
2	**Course Title**	Business Environment	
3	**Course Type**	Generic Elective Course (COGE)	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Understand relationship between environment and business. • Demonstrate and develop conceptual frame work of business environment and generate interest in international business. • Indentify the nature of local business environment and its component. • Demonstrate govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization. • Extend knowledge of Industrial Policy and NITI AYOG	
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	Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industry, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	15
II	Economic Problem of Growth: Inflation, Parallel Economy, Industrial Sickness. Economic Factors of Growth: Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MSMEs)	15
III	Govt. Policies: Export-Import Policy, Monetary & Fiscal Policy, Privatization, Liberalization, Globalization, Demonetization, Disinvestment. A brief Introduction of Indian Economic Planning : NITI AAYOG. Industrial Policy of Chhattisgarh.	15
IV	International Environment: Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS Regional Trade Agreements: European Union (EU), ASEAN, SAARC,NAFTA	15
Key Words	Business Environment, Economic Problem of Growth, Economic Factor of Growth, Govt. Policies, Economic Planning, Industrial Policy, International Environment, International Economic Group, Agreement of Regional Trade	

Signature of Convener & Members (CBoS):

PART-C:Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1.Sinha V.C., Business Environment, SBPD Publications Agra, (Hindi & English)
2.Dr.J.P.Mishra,Shahitya Bhawan Publication,Agra(Hindi Medium)
3. Singh Ranjeet ,Business Environment, Kalyani Publishers New Delhi.
4. Upadhyay Sharma Dayal, Business Environment (Hindi), Ramesh Book Depot Jaipur
5. Singh, Dr. S.K., Business Environment (Hindi), Sahitya Bhawan Publication Agra.
6. Jain Dr. S.C., Business Environment (Hindi), Kailash Pustak Sadan, Bhopal
7. Joshi Rosy, Kapoor Sangam, Business Environment (Hindi), Kalyani Publishers New Delhi.

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

Reference Books:

1.Sheikh Saleem, Business Environment, Pearson.
2. Francis, Cherunilan, Business Environment, Himalaya Publishing House.
3. Gupta C.B., Business Environment Sultan Chand & Sons.
4. Paliwar Veena Keshav, Business Environment, PHI Learning Private Limited, Delhi.

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

https://onlinecourses.swayam2.ac.in/imb24_mg33/preview
https://egyankosh.ac.in/handle/123456789/3142
https://www.youtube.com/watch?v=Q1yw7Tchsc8
https://www.youtube.com/watch?v=9jUHXPGEBEM
https://www.youtube.com/playlist?list=PLJtJvO3aaWe2oQxrJov7CfDFDC3aebxi1

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**
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End Semester Exam.(ESE):	**Two Section :- A & B** **Section A:** Q.1-Objective -**10x1=10** Marks; Q.2-Short Answer type-**5x4=20Marks** **Section B :** Descriptive answer type qts. 1 out of 2 from each unit-**4x10=40 Marks**	

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

10/06/24
10/6/24