

SEMESTER – I

Name of the Programme/Semester: B. Com - I	Branch: Business Studies
Subject: Financial Accounting– I	Subject Code: BCOM DSC-001
Total Marks for Evaluation: 70	Credit: 04

Course Objective: This course covers fundamental accounting principles, journal entries, ledger maintenance, financial statement preparation, depreciation concepts, and the distinction between capital and revenue expenditures.

Course Outcome

After successfully completion of this course, the students will be able to:-

- CO1: Understand the basic concepts and principles of accounting such as the accounting equation, double-entry accounting, the accrual basis of accounting, and the matching principle.
- CO2: Prepare journal entries, maintain ledger accounts, cash book and identify significance of financial reporting.
- CO3: Prepare Trial balance & financial statements such as the trading, profit & Loss account, and balance sheet.
- CO4: Understand the concept of depreciation and its importance in financial reporting, including the impact of depreciation on the financial statements.
- CO5: Understanding capital & revenue expenditures and the rectification of errors.

COURSE CONTENTS

Module I

12 Hours

Meaning and Scope of Accounting: Need for accounting, meaning, definition and functions, Book Keeping and Accounting, Accounting Vs. Book-keeping –Branches of Accounting, Users of accounting, limitations of accounting, Parties interested in accounting information. Accounting principles and Accounting Equation: Accounting principles, Postulates, Doctrines, Axioms, Accounting Standards- introduction, Assumptions, Conventions and Concepts Accounting Equation with practical problems.

Module II

12 Hours

Preparation of Journal, Ledger and Cash book: Double Entry System: Advantages and disadvantages, Debit and Credit, classification of Accounts. Preparation of Journal, Ledger, Cash book: Division of cash book with practical problems.

Module III

Trial Balance: Objects, Preparation, different methods of Preparing Trial Balance; Opening Entries and Closing Entries.
Final Accounts: Preparation of Manufacturing A/c, Trading and P&L A/c., Balance Sheet with adjustment entries.

Module IV

12 Hours

Depreciation: Nature, cause, basic factors, Objectives of Providing Depreciation, methods of depreciation, Fixed installment Method, Diminishing Balance Method, Change in Method of Depreciation.

Module V

12 Hours

Capital & Revenue: Classification of expenditure, Classification of Receipts with practical problems, Rectification of errors: Types of errors, error of detection with basic problems.

Text books:

1. Financial Accounting : S.N. Maheswary and S.K. Maheswary
2. Double Entry Book Keeping : C. Mohan Juneja, R. Chawla
3. Financial Accounting : S.M Shukla
4. Financial Accounting : Dr. S.S. Khanuja
5. Fundamentals of Accounting : Dr. Umesh Gupta, Dr. S.K.Singh

Reference materials:

1. Fundamentals of Accounts : V.J. Seantis
2. Advanced Accounts P & S : Basu and Das.
3. Journals and periodicals : Institute of Chartered Accountants of India.

Name of the Programme/Semester: B. Com - I	Branch: Business Studies
Subject: Business Law	Subject Code: BCOM DSC-002
Total Marks for Evaluation: 70	Credit: 04

Course Objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies, and related matters.

Course Outcomes:

After successfully completion of this course, the students will be able to: -

- CO1: Understand the nature and meaning of a contract.
- CO2: Explain the essentials of a Valid Contract.
- CO3: Contrast the knowledge of Special Contract and Nature of Special Contract.
- CO4: Understanding the Nature of Sales of Goods Act.
- CO5: Extend the knowledge of the fundamentals of the Negotiable Instrument Act.

COURSE CONTENTS**Module I****Hours: 12****Law of Contract 1872:**

Nature of Contract, Classification of Contracts, Essentials of a Valid, Contract, Offer & Acceptance; Capacity of Parties, Free Consent.

Module II**Hours: 12****Essentials of a Valid Contract:**

Consideration; Legality of Object, Agreements declared Void; Performance of Contract, Discharge of Contract; Remedies for Breach of Contract.

Module III**Hours: 12**

Special Contracts: Indemnity; Guarantee, Bailment and Pledge: Agency, Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier Contracts of

Guarantee - Meaning, Nature and Features - Types of Guarantee - Provisions relating to various types of Guarantee, Surety and Co-surety - Rights and Liabilities Discharge of surety from his liability.

Agency:

Agent and Principal - Creation of Agency - Ratification of Agency Classification of Agents - Relationship between Principal, Agent and Sub-agent – Agent’s authority – Revocation and Renunciation - Rights, Duties and Liabilities of Agent and Principal - Termination of Agency.

Module 4

Hours: 12

Sale of Goods Act 1930: Formation of Contracts of Sale; Goods and their Classification, Price; Provisions relating to conditions and Warranties; Provisions relating to transfer of property or ownership; Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller - Remedial measures; Sale by non-owners.

Module 5

Hours: 12

Negotiable Instruments Act, 1881: definition; features, Negotiation; Promissory Note; Bills of Exchange and Cheque, Parties to negotiable instruments; Holder and Holder in Due Course; Crossings of Cheque and its types, Dishonor and Discharge of Negotiable Instruments.

Text Books:

1. Business Regulatory Framework by Dr. O.P. Gupta

Reference books:

1. Business Laws - Balchandani
2. Business Laws - S.D.Geet and M.S.Patil
3. Business and Commercial Laws - Sen and Mitra
4. An Introduction to Mercantile Laws - N.D.Kapoor

Name of the Programme/Semester: B. Com - I	Branch: Business Studies
Subject: Business Organization	Subject Code: BCOM DSC-003
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

The course provides the basic theoretical knowledge to design the organizational structure of a company according to the mission, objectives, strategies, market and company product.

Course Outcomes

After successfully completion of this course, the students will be able to: -

- CO1: Define the nature and purpose of different types of organizations.
- CO2: Explain the commercial, voluntary, public-sector processes.
- CO3: Demonstrate basic concepts of organizational structure.

CO4: Differentiate advantages and disadvantages of centralized and decentralized organizations.

CO5: Integrate the main departments or functions of a business organization.

Module I

Hour:12

Nature & Scope of Business System, Objectives of Business and Social Responsibilities of Business, Organizing a Business: Forms of Ownership Organization Sole Proprietor, Partnership, Private & Public Ltd. Companies, Choice of suitable form of Business Organization.

Module II

Hour:12

Public Sector, Central Government, Public Corporation, Local Government, Organization neither Public nor Private Sector, Clubs & Society, Cooperative Societies, Worker Cooperatives, Building Societies.

Module III

Hour:12

Meaning, scope and evolution of commerce & industry Industrial Revolution- its effects. - Emergence of Indian MNCs & transnational corporations -Recent trends in the business world. Globalization & challenges for Indian Business in the new millennium.

Module IV

Hour:12

Introduction: Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Business and Society Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.

Module V

Hour:12

Marketing Functions: The Marketing Concept, Product Planning, Choice of Channels of Distribution, Advertising and Salesmanship. Financial Functions: Objectives and Scope, Estimation of Financial Requirements Long Term, Medium Term, Short Term, Sources of Finance.

Text Books:

1. Business Organization and Management by Jallo, Tata McGraw Hill
2. Business Environment Text and Cases by F. Cherunilam
3. Business Organization and Management by Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

Reference books:

1. Management & Organizations Behaviours: Modern Business Organization by S. A. Sherlekar
2. Industrial Organization Management: Sherlekar, Patil, Paranjpe, Chitale

Name of the Programme/Semester: B. Com - I	Branch: Business Studies
Subject: Computerized Accounting	Subject Code: SEC 003
Total Marks for Evaluation: 70	Credit: 02

Course Objective: The paper will primarily provide an exposure to the use of computerized accounting and office automation software in making business decisions

Course Outcomes:

After successfully completion of this course, the students will be able to: -

- CO1. Associate the basics of computer application in business.
- CO2. Understand accounting with the help of accounting software.
- CO3. Analyze & Solve business accounting problems with the help of accounting software.

COURSE CONTENTS

Module I **Hours: 12**

Introduction to Computer Concepts, Elements of computer, and Characteristics of a Computer, Classification of Computers, Basic Computer Architecture, Input-output Devices, and Software Concepts: Types of software, Software: its nature and qualities, Windows Operating System Functions.

Module II **Hours: 12**

Features of Tally, Creating a Company, Accounting masters, accounting ledgers, Accounting Groups, Accounting Vouchers, Purchase orders, Sales orders, Daybook.

Module III **Hours: 12**

Inventory, Inventory masters, Stock Groups, Stock Items, Unit of Measure, Go down, Stock Summary, Ratio Analysis, Report.

Text Books:

1. Bansal, M., & Sharma, A. (n.d.). Computerized Accounting System. Sahitya Bhawan Publication: Agra. Retrieved from www.sahityabhawanpublications.com

Reference books:

1. Dhiraj Sharma, (2008) Foundation of IT, Excel Books, New Delhi.
2. Bhatnagar. S.C, and K.V. Ramani, (2007) Computers and Information Management, Prentice Hall of India, New Delhi.
3. Martin. (2010) Principles of Data Base Management, Prentice Hall of India, New Delhi.
4. Tally in Simple Steps, Dreamtech Press.
5. Software Manuals of Accounting Package.

Name of the Programme/Semester: B. Com - I	Branch: Business Studies
Subject: Creative Writing	Subject Code: AEC 001
Total Marks for Evaluation: 70	Credit: 02

Course Objective: To offer a comprehensive course to nurture creative and writing skills required for various aspects of narrative, poetic and dramatic writing and also for content writing, advertisement and related digital domains.

Course Outcomes:

After successfully completion of this course, the students will be able to: -

C01- To understand the basic concept of creative writing and its area.

C02- To develop an understanding towards language and comprehension for a better creative writing.

C03- To understand current market trends in creative writing.

COURSE CONTENTS

Module I

Hours: 8

Introduction to Creative Writing

What is Creative Writing? – Refining Vocabulary - Developing Hints, Reading Comprehension.

Research for Creative Writing

Hours: 8

Module II

Elements of Creative Writing:

Plot, Setting, Character, Dialogue, Point of View, Elements of Style, Grammar and the Structure of Language, Proof Reading and Editing.

Module III

Hours: 8

New Trends in Creative writing

Web Content Writing and Blog Writing, social media marketing

Script Writing, Journalistic Writing, Copywriting, Graphic Novel, Flash Fiction

Text Books:

1. Wren and Martin (Latest Edition)
2. Write and publish by Neera Mahajan.

Reference books:

1. Hamlet by William Shakespeare
2. Digital marketing by Vibrant Publishers