

PROPOSED STRUCTURE OF UNDERGRADUATE PROGRAMME

NEP 2020 14 (1) CBCS B COM I & II SEM

B.COM I SEMESTER					
MAJOR (6)	MINOR (4)	MULTI-DISCIPLINARY (3)	ABILITY ENHANCEMENT COURSES LANGUAGE (2)	SKILL ENHANCEMENT (3)	INTERNSHIP / APPRENTICESHIP/PROJECT (2)
C1- Financial Accounting	M1-Business Mathematics	<u>Offered by the Department</u> - Rural Banking - Organisational Behaviour	Hindi	<u>Offered by the Department</u> - E Accounting and Taxation with GST - Accounting and Tally - Financial Services and Insurance	
		<u>Offered by other Departments opted by our students</u> - AI for everyone - E- commerce and digital marketing - Cyber Security		<u>Offered by other Departments opted by our students</u> - Personality Development - Web Designing - Event Management - Export Import	

B.COM II SEMESTER				
MAJOR (6)	MAJOR (6)	MINOR (4)	ABILITY ENHANCEMENT COURSES LANGUAGE (2)	VALUE ADDED COURSES (2)
C2- Cost Accounting	C3- Business Law	M2- Business Organisation and Communication	English	



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DST-FIST Supported & STAR College Scheme by DBT

Session – 2026 -2027

SUBJECT: COMMERCE

B. Com -I Semester

Paper- Major मेजर

Subject – Financial Accounting वित्तीय लेखांकन

CO. No.	Course Outcomes	Cognitive Level
	After completing this course, the student will be able to -	
CO1	To recall basic concepts of accounting and to prepare final accounts with adjustments.	U and AP
CO 2	To describe the methods of depreciation and compute the depreciation of fixed assets	AN & AP
CO 3	Apply accounting techniques for branch and departmental accounts	AP
CO 4	To prepare accounts of investment and NPOs	U & AP
CO 5	To equip with the knowledge of computerized accounting, and to create and analyse the accounting reports.	AP

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	30	70	100
Total	6			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 15 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)





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Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Ancient Indian accounting system - merits and demerits, comparison with the English system, nature of initial accounting books. Basic concepts and principles of the double-entry system, journal entries, ledger, subsidiary books, balance sheet, and final accounts. Activity - Role play - Students are asked to solve a business situation by dividing them into various accounting roles (such as accountant, auditor, client)..	18
I	भारतीय प्राचीन लेखांकन विधि - गुण दोष, अंग्रेजी पद्धति से तुलना, प्रारंभिक लेखे वहियों का स्वरूप, दोहरे प्रविष्टि प्रणाली की मूल अवधारणा और सिद्धांत, जर्नल प्रविष्टियाँ, खाताबही, सहायक पुस्तकें, तलप, अंतिमखाते. गतिविधि - भूमिका निर्वाह विद्यार्थियों को विभिन्न अकाउंटिंग रोल्स (जैसे कि अकाउंटेंट, ऑडिटर, क्लाइंट) में बांटकर एक बिजनेस सिचुएशन को हल करने के लिए कहा जाए।	
II	Accounting for Depreciation (According to Accounting Standard -6), Royalty Accounts. Activity - Visiting local businesses- Send students to visit small and medium-sized businesses where they can understand financial functions, such as maintaining accounts, cash management, etc	18





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II	भारतीय और अंतर्राष्ट्रीय लेखा मानकों का परिचय, मूल्यहास के लिए लेखांकन (लेखांकनमानक - 6 के अनुसार), रॉयल्टी खाते। गतिविधि - स्थानीय व्यवसायों का दौरा छात्रों को छोटे और मध्यम आकार के व्यवसायों का दौरा करने के लिए भेजना, जहां वे वित्तीय कार्यों को समझ सकते हैं, जैसे कि खाते रखना, नकदी प्रबंधन आदि।	
III	Branch Accounts and Departmental Accounts. Activity: Financial Analysis Task -To guide the students to analyse the financial statements of public companies so that they can understand ratio analysis, profitability analysis, etc.	18
III	शाखा लेखा एवं विभागीय लेखा गतिविधि : वित्तीय विश्लेषण कार्य छात्रों को सार्वजनिक कंपनियों के वित्तीय विवरणों का विश्लेषण करने के लिए निर्देशित करना, जिससे वे अनुपात विश्लेषण, लाभप्रदता विश्लेषण आदि को समझ सकें।	
IV	Accounting of Non-Profit Organisations and Investment Accounts. Activity Case Study Analysis - Ask students to analyze financial reports by giving different business case studies. This will help them understand real-world problems and learn to solve them	18
IV	गैर-लाभकारी संगठनों का लेखांकन एवं विनियोग खाते गतिविधि केस स्टडी एनालिसिस अलग-अलग बिजनेस केस स्टडीज देकर विद्यार्थियों से फाइनेंशियल रिपोर्ट्स का विश्लेषण करवाना। इससे वे वित्तीय समस्याओं को समझ पाएंगे और उनका समाधान निकालना सीखेंगे।	
V	Computerized Accounts by using any popular accounting software, e.g. Tally: Creating a company. Configure and Features setting, creating accounting ledgers and groups, creating stock items and groups, Voucher entries, generating report - cash book, ledger accounts, trial balance, Profit and Loss Accounts, and Balance Sheet Activity - Practical Accounting Software Training: To teach students accounting software like Tally. QuickBooks. Zoho Books to prepare them	18





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V	कंप्यूटरीकृत लेखांकन) किसी लोक प्रिय लेखांकन सॉफ्टवेयर के उपयोग द्वारा कंपनी बनाना (उदाहरण: टैली (Tally.) कॉन्फिगर और फीचर सेटिंग, लेखा खाताबहियाँ और समूह बनाना, स्टॉक आइटम और समूह बनाना, वाउचर प्रविष्टियाँ करना, रिपोर्ट तैयार करना - नकद पुस्तक, खाताबही, तलपट, लाभ-हानि खाता और चिट्ठा गतिविधि - प्रैक्टिकल अकाउंटिंग सॉफ्टवेयर ट्रेनिंग विद्यार्थियों को: Tally, QuickBooks, Zoho Books जैसे अकाउंटिंग सॉफ्टवेयर सिखाना, ताकि वे डिजिटल अकाउंटिंग के लिए तैयार हो सकें।	
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References

Reference Books:

1. Dr. R.K. Sharma/Dr. R.S. Popli.FinancialAccounting, Kitab Mahal Pub Agra
2. Anil. Rajesh & Mariya - Financial Accounting Himalya Publication Nagpur
- 3.. Shukla & Grewal, Financial Accounting. S Chand & 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 Shahitya Bhawan Agra.
7. Gupta R.L. and Radhaswamy M. Advanced Accounting S Chand & Sons. New Delhi

Web Links:

1. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
3. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
4. [https://www.academia.edu/38623012/Financial Accounting IFRS Edition Ze th Jerry J Weygandt](https://www.academia.edu/38623012/Financial_Accounting_IFRS_Edition_Ze_th_Jerry_J_Weygandt)





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Session – 2026 -2027

SUBJECT: COMMERCE

**B. Com -I Semester Paper-
Minor**

Subject –Business Mathematics /व्यवसायिक गणित

CO. No.	Course Outcomes	Cognitive Level
	After completing this course, the student will be able to -	
CO1	To understand the concept of Vedic mathematics to enhance the speed of calculations	Knowledge and Application
CO 2	To solve simultaneous equations related to business problems and to recall the basic concepts of algebra and BODMAS.	Knowledge and Application
CO 3	To describe the concept of logarithms and antilogarithms and their utility and to understand the utility of percentages for business management	Analysis
CO 4	To apply the concept of Ratio and Proportion in business through word Problems and to understand the concept of brokerage and Discount in business deals.	Application
CO 5	To understand the practical implementation of the Commission, Average, profit, and loss	Application
CO 6	To describe various types and methods of interest.	Application

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	30	70	100
Total	6			

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 15 Marks	1 External Exams





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	(During the Semester) (Best 2 will be taken)	(At the End of the Semester)
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Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Ancient Vedic and other calculation methods of India, practical use of Vedic mathematics in the current context. Methods and practice of quick calculation of addition, multiplication, division, square, and square root of numbers through Vedic mathematics, the method of quick verification of answers from Digit Sum. Activity - Mathematical Museum or Field Trip: Visit to places related to mathematics, such as mathematical institutes, museums related to calculation, or places of mathematical discovery. OR Solving practical problems of mathematics through Vedic mathematics.	18





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I	भारत की प्राचीन वैदिक एवं अन्य गणना विधियां, वैदिक गणित का वर्तमान परिप्रेक्ष्य में उपयोग। वर्ग एवं वर्गमूल की त्वरित गणना की विधियों एवं अभ्यास, योगांक से उत्तर के त्वरित सत्यापन की विधि। गतिविधि-गणितीय संग्रहालय या क्षेत्र भ्रमण गणित से संबंधित स्थानों का दौरा जैसे गणितीय संस्थान, गणना से जुड़े संग्रहालय या गणितीय खोज के स्थल। अथवा गणित की व्यावहारिक समस्याओं को वैदिक गणित के माध्यम से हल करना।	
II	Rules for sign in Algebra and practice, Rules for calculation (BODMAS) and practice, Simultaneous Equations- Meaning, Characteristic, types, calculations (with word problems) Activity - Mathematical Simulation and Software Training: Conduct training sessions on mathematical simulation software, such as MATLAB, Mathematica, or Excel.	18
II	बीज गणित में चिन्हों संबंधी नियम एवं अभ्यास, गणना संबंधी नियम एवं युगपत समीकरण: अर्थ विशेषताएं प्रकार एवं गणनाएं इबारती सवाल सहित। गतिविधि - गणितीय सिमुलेशन और सॉफ्टवेयर प्रशिक्षण: गणितीय सिमुलेशन सॉफ्टवेयर, जैसे MATLAB, Mathematica, या Excel पर प्रशिक्षण सत्र आयोजित करना।	
III	Theory of indices (preliminary knowledge only formulae), Logarithms and Antilogarithms-principles and calculations, Percentage Activity - Mathematical Writing and Research Competition: To encourage students to write mathematically, present new ideas about equations or write research papers on mathematics.	18





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III	घातांक के सिद्धांत (प्रारंभिक ज्ञान), लघुगणक और प्रतिलघुगणक-सिद्धांत और गणना, प्रतिशत गतिविधि -गणितीय लेखन और शोध प्रतियोगिता, विद्यार्थियों को गणितीय लेखन, समीकरणों के बारे में नए विचार प्रस्तुत करने या गणित पर शोध पत्र लिखने के लिए प्रोत्साहित करना।	
IV	Ratio, Proportion, Discount, Brokerage Activity - Mathematical Modelling Projects: To motivate students to work on projects that show the application of mathematical principles in practical life, such as economic calculations, statistical models, etc.	18
IV	अनुपात, समानुपात, बट्टा, दलाली गतिविधि - गणितीय मॉडलिंग प्रोजेक्ट्स: विद्यार्थियों को गणित के सिद्धांतों का व्यावहारिक जीवन में प्रयोग दिखाने वाले प्रोजेक्ट्स पर काम करने के लिए प्रेरित करना, जैसे आर्थिक गणना सांख्यिकी मॉडल, आदि।	
V	Commission, Average, profit and loss Activity - Mathematical Games and Contests	18
V	कमीशन, औसत, लाभ एवं हानि गतिविधि : गणितीय खेल और प्रतियोगिताएँ	
VI	Simple interest, Compound interest Activity -Screening of Mathematical Films: Screening of films or documentaries on mathematics that depict the real-life applications of mathematics	
VI	साधारण ब्याज, चक्रवृद्धि ब्याज गतिविधि - गणितीय फिल्मों का प्रदर्शन गणित पर आधारित फिल्मों या डॉक्युमेंट्रीज का प्रदर्शन करना, जो गणित के वास्तविक जीवन में प्रयोग को दर्शाती है।	





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References

Reference Books:

- | | | | |
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| 1. | Shukla Dr. S.M. , | Business Mathematics, | Sahitya Bhawan Publications |
| 2. | Magar Dr. Abhilasha, | Business Mathematics, | Himalaya publication, Mumbai |
| 3. | Sancheti& Kapoor, | Business Mathematics, | Sultan Chand and sons, New Delhi |
| 4. | Sharma J.K., | Business Mathematics, | IK International Pvt. Ltd.,
New Delhi |
| 5. | Kumar Mrityunjay, | Business Mathematics, | S. Chand Publishing,
New Delhi |
| 6. | Agrawal Dr Mahesh, | Business Mathematics, | Ramprasad and sons, Bhopal |
| 7. | Gourav Tekriwal | Maths Sutra, | Penguin Books, Gudgao |
| 8. | गुप्ता ड आलोक, | व्यावसायिक गणित, | एसबीपीडी पब्लिकेशन, आगरा |
| 9. | मंगल डॉ रमेश, | व्यावसायिक गणित, | यूनिवर्सल पब्लिकेशन इंदौर |
| 10. | अग्रवाल डॉ महेश, | व्यावसायिक गणित, | रामप्रसाद एंड संस, भोपाल |

Web Links:

2. अनुशंसित डिजिटल प्लेट

1. <https://www.gkpad.com/2020/09/bcom-books/>

2. <http://www.ignouhelp.in/ignou-bcoc-134-study-material/>

3. <https://icmai.in/upload/Students/Syllabus-2012/Study Material New/Foundation-Paper4-Revised.pdf>





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4. <https://www.youtube.com/channel/UckYHuQs69wk16EuxpljDw-w>
5. <https://www.youtube.com/watch?v=-kxpwlmsUcs&t=8165>
6. [https://www.youtube.com/results?search_query=virtual+class+mp+higher education](https://www.youtube.com/results?search_query=virtual+class+mp+higher+education)
7. <http://www.himpub.com/documents/Chapter1756.pdf>

