Dr. A.P.J Abdul Kalam University, Indore

Bachelor of Commerce Syllabus First Semester

(For Academic Session 2022-23)

Course	Category	Subject	Subject Code
B.Com.	**Major**	**FINANCIAL ACCOUNTING**	**BCFA-101T**
Total Credit: 6		**Max.Marks:100 (Internal:20+External:80)**	

Outcomes:

1. **Acquire conceptual knowledge of basics of accounting, process of accounting and able to identify the financial events that need to be recorded in the accounting books.**
2. **Equip with the knowledge of accounting process for various methods of Depreciation and the preparation of final accounts in the books of a sole trader.**
3. **Develop the skill of specific accounting for Branch and Departments.**
4. **Describe the role of Royalty and Consignment accounting.**
5. **Equip with the knowledge of accounting process regarding the winding up (dissolution) of**
6. **partnership firm in different situations.**

Units	Topic	Duration (In Hours)	Marks
I	**Accounts:** Definition, Objectives, ***Branches of Accounting,*** Basic concepts and Principles of Double Entry System, Journal Entry, Ledger, Trial Balance, Introduction to Indian Accounting Standards	16	20
II	**Final Accounts (With Adjustments)** Accounting for Depreciation (As per Accounting Standard 6) ***Straight Line Method, Written Down Value Method, Deprecation Fund Method, Annuity Method and Insurance Policy Method.***	20	20
III	Departmental Accounts Branch Accounts	18	20
IV	Royalty Accounts Consignment Accounts	18	20
V	**Partnership Accounts:** Dissolution of Partnership (excluding piecemeal Distribution) (With Insolvency) Amalgamation of Partnership Firms and conversion of partnership firm into joint stock company **Computerized Accounting: Tally ERR** ***(Basics of tally ERP)***	18	20

Note: Topic/ Topics in Bold Italic represent enhancements made by the college.

Recommended Books:-

Name of the Book	Author/Authors Name	Publisher	Edition
Financial Accounting	Dr. Mahesh Agrawal	Ram Prasad & Sons	2020
Financial Accounting	S.M. Shukla & Grewal	S. Chand & Sons Delhi	2021
Introduction to Accountancy	S.N. Maheshwari	Vikas publication	2020
Financial Accounting	Dr. Ramesh Mangal	Satish Printers &Publishers	2020
Financial Accounting	S.M. Shukla	Sahitya Bhavan Publications, Agra	2021

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Course	Category	Subje ct	Subject Code
B.Com. (Computer)	**MINOR**	**BUSINESS ORGANIZATION AND COMMUNICATION -1**	**BCBC-102T**
Total Credit: 6		**Max.Marks:100 (Internal:20+External:80)**	

Outcomes:

1. Establish a better understanding of the relationship between the Trade Industry and Commerce.
2. Distinguish and explain each form of business organization.
3. In-depth knowledge of company form of Business Organization.
4. Development of verbal and nonverbal communication skills to make students industry ready.
5. Enhanced understanding of Modern Communication Systems and their business utilities.

Units	Topic	Duration (In Hours)	Marks
I	**INTRODUCTION:** Trade, Industry and Commerce, Classification, Relationship between Trade, Industry ,and Commerce.BusinessOrganization-Concept,Characteristics,Importance,andObjectives.FunctionsofBusinessandSocialResponsibilityofabusiness,***BusinessEthics,***StepstoStartanEnterprise.	10	20
II	**FORMSOFBUSINESSORGANIZATION:** Business Organization- Classification-FactorsInfluencingtheChoiceofSuitableFormofOrganization.SoleProprietorshipandPartnership-Meaning, Definition, Characteristics,advantages,and ***disadvantages.*** Co-Operative Organization-Meaning,functions,andLimitationsofCo-operativesSocieties.	20	20
III	**ORGANIZATIONOFCOMPANIES:** Concepts, Meaning, Formation, Characteristics, ***Types of Companies,*** Significance of Private Company and Public Company. Multinational Companies (MNC) and their Challenges in India. **COMMUNICATION:** Definition,Nature,Importance,ObjectivesofCommunication.Elementsofthecommunicationprocess.BarrierstoCommunication-LinguisticBarriers,PsychologicalBarriers,InterpersonalBarriers,CulturalBarriers,PhysicalBarriers,Organizational Barriers.	15	20

Note: Topic/ Topics in Bold Italic represent enhancements made by the college.

Recommended Books:

Name of the Book	Author/Authors Name	Publisher	Edition
Business Communication	T.NChabra	Himalaya Publishing House, Mumbai	Latest Edition
Essentials of Business Communication	K.KSinha	V.KGlobal Publication	Fourth Revised Edition
Modern Business Organization	Gupta,C.B	New Delhi: Mayur Paperbacks	2011
Business Organization and Management	V.S.P.Rao	Himalaya Publishing House ,Mumbai	First Edition,2012
Business Organization and Communication	Dr.ShaizalBatra Dr.DeepakSingh	Thakur Publication Pvt.Ltd., Lucknow	2022
An Introduction to Business Organization and management	Himanshu ShrivastavaMohitBahal	KitabMahal, New Delhi	2022
Business Organisation and Management	RKSharmaShashiK.Gupta	Kalyani Publication ,New Delhi	4th Edition, 2015

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Course	Category	Subject	Subject Code
Bachelor of Commerce	**GEC**	**Data processing Software**	**BCPS-103T**
TotalCredit:4		**Max.Marks:100 (Internal:20+External:80)**	

Course Outcomes:

1. To understand the basic concept of various Applications of software.
2. To gain knowledge of MS Word, Excel, Access and Power point.
3. To apply acquired knowledge in office automation tasks.
4. To study various methods of formatting of documentation and use of spread sheets.
5. To develop and enhance presentation skills using power point.

Units	Topic	Duration (In Hours)	Marks
I	**MS Windows:** Introduction to Ms Windows; Features of Windows; Various version of Windows & their use; Working with Windows; My Computer & recycle bin; Desktop, Icons and Windows Explorer; Screen description & Working styles of Windows; Dialog Boxes & Toolbars; Working with Files & Folders; Shortcuts & Auto starts; Accessories and Windows setting using control Panel; Start button & Program List; Installing new Hardware's & Software's.	12	20
II	**Basic of MS Word:** Creating Word Documents; The word Window, Entering Texts. Editing Document texts; Selecting Texts, Copying and moving Texts. Applying Text Enhancements; Applying fonts and fonts Styles in Word, Highlighting Text for Distinctive Look. Aligning and Formatting; Aligning Text using identification options, setting line spacing Options using Tabs. Cresting Lists, Number and symbols; Numbering and Bullets, Creating Special Characters, Replacing and checking Text; Creating and Applying Frequently used Texts, Finding and Replacing Texts, More about spelling and grammar using the thesaurus command, Getting Print using Print Preview, Changing Page orientation and paper size, Aligning Text Vertically, Setting Margins, Printing Options. Advanced Formatting Techniques in Word: Formatting Pages; Formatting Sections, Creating and Modifying Page Numbers, Creating Headers and Footers, Taking Care of Loose Ends, Working with Columns; Working with Newspaper Columns , Revising Columns structure. Constructing High- Quality Tables; Creating and Revising Tables, Modifying Table structure, Formatting	12	20

III	MS Access: Concepts & terms : database tables, relational database, records, fields, controls & objects, queries, forms, reports, properties, wizards, macros, MS Access requirements, Staring & quitting MS Access, MS Access Workspace, tool & views. Creating database & tables with & without wizard, field name, data types & Properties, adding & deleting fields, renaming fields & their caption, resizing fields, freezing columns, primary key field & indexing fields.	12	20
IV	Creating Excel Worksheets: Entering and Editing Cell Entries: Excel Application window, Workbooks and Worksheets, Moving the Cell Pointer, Entering Text and Numbers, Revising Text and Numbers. Working with Numbers; Creating Formulae, Formatting numbers. Changing worksheet Layout; Adjusting column width and Row Height, Inserting and Deleting Rows and Columns, Inserting and Deleting Cells, Moving and Copying Cell Contents, Naming Worksheets, Selecting Worksheets, Copying and Moving Worksheets, inserting and deleting Worksheets, other Formatting Options; Aligning Text, Border and colour. Printing in Excel; Print preview, Changing Page setup, Checking Worksheet Spelling. Advanced Techniques in Excel	12	20
V	Price determination under perfect competition and equilibrium of the firm,monopoly price and output determination and monopoly control,price determination under monopoly,i mperfect and monopolistic competition-price determination.	12	20

Name of the Book	Author/Authors Name	Publisher	Edition
Microsoftoffice 97	K Will Train,GiniCourter,Annette MarquisennedyJohn	BPB Publication.	1998
Microsoft office 2000	Gini Courter & Annette Marquis	BPB Publication.	2000
Microsoft office2000 for Everyone	Saxena Sanjay	s Chand	2000
Writer's Guide to Microsoft	Kari Holloway	-	Latest Edition
Access 2016Bible	Michael Alexander, Richard Kusleika	-	2016
Excel 2019	Greg Harvey	-	2019
Microsoft PowerPointMade Easy	Chris Smith	-	Latest Edition

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Course	Category	Subject	Subject Code
Bachelor of Commerce	**GEC**	**Banking and Insurance**	**BCBI-103T**
TotalCredit:4		**Max.Marks:100 (Internal:20+External:80)**	

Course Learning Outcomes	The successful completion of this course shall enable the student: • To understand Banking and insurance services for the economic growth of a country and importance for the entire business procedure. • To understand the banking system, banking procedure, practical banking, etc. • To understand the Insurance system, insurance procedure, regulation of banking and insurance. • They also shall be capable to earn employment in the field of banking and insurance.

Unit	Topic	No. of lectures
Unit–1	**Introduction to Banking:** Historical background of banking. Definition, principles and importance of bank. Classification of bank. Functions of commercial bank. Structure of commercial banking in India. Features of Indian banking system. credit creation. **Central banking:** RBI and its functions. Credit control. **Nationalization and Merger of banks:** General Introduction to Nationalization of Banks, Objective and Introduction to Private Banks Functioning and Usefulness or Importance, effects. Evaluation of nationalization and merger of Indian banks.	18
Unit–2	**Bank Deposits:** Meaning and types. Features of back accounts. Procedure to open and close bank accounts (Including online procedure). **Loans and Advances:** Principles to sanction loans and advances. Classification of loans and advances. Procedure to apply for house loan, personal loan, education loan and commercial loan.	18
Unit–3	**Insurance:** Historical background of Insurance. Meaning, elements, basic principles and importance of insurance. Kinds of insurance. Regulation of insurance in India. **IRDA:**Functions and role to regulate insurance in India.	18
Unit- 4	**Life Insurance:** Historical background, meaning, objectives, importance, essential elements. Life insurance policy and its types.'Insurance proposal to policy'-Procedure.Conditions of Life insurance policies.Claim filing procedure and settlement of claims. **Life Insurance Corporation of India:** Functions, progress and Evaluation.	18
Unit- 5	**General Insurance:** Meaning, objectives & importance. Kinds of general insurance and its features. Basic principles of general insurance. Procedure to apply general insurance policies. Claim filing procedure and settlement of claims. **General Insurance Corporation of India:** Functions, progress and structure. Performance of private sector companies in general insurance sector.	18
Key Word :- **Banking,Insurance, Nationalization,Loans and Advances Progress, Regulation,**		