



Estb. 1963

Governed by Kasturba Gandhi National Memorial Trust
Kasturbagram Rural Institute
Kasturbagram, Indore (M.P.) - 452020
An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore

Sem. I
 2024-25
 10/10/2024

Syllabus – B.COMI (Major) Year– Academic Session 2024-25
 (Under NEP 2020 & As per Ordinance 14A)

कक्षा : बी. कॉम. प्रथम सेमेस्टर
 विषय:—वित्तीय लेखांकन – मेजर
 (Class – B.Com. I Semester) -
 (Sub- Financial Accounting) – Major
 COURSE CODE : CI-COMAIT

MAXIMUM MARKS: 100 (60+40) - -

TOTAL CREDITS: 06

MINIMUM MARKS: (21+14)

TOTAL HOURS: 64

OBJECTIVES -

- The study of this course will enable the students to acquire the skills of keeping and presenting financial transactions in a structured and meaningful manner.
- Information about accounting system will be gained by the students.
- Knowledge of various methods and multidimensional structure of accounting will be available.
- Students will be able to get acquainted with the practical and theoretical forms of accounting.
- Students will be able to know the necessary rules related to accounting.

TEACHING METHODOLOGY

- The teaching method will be based on the latest education methodology.
- The teaching method shall include lectures, group discussions and demonstrations.
- Offline and online method will be used in this teaching method.

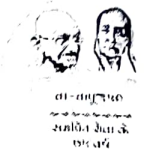
COURSE LEARNING OUTCOMES (CLO)

- Students will get knowledge of accounting techniques.
- Students will get conceptual knowledge of accounting basics.
- They will acquire the skill of keeping and reporting of financial transactions.
- Errors in accounting will be detected and specific knowledge will be obtained for improvement.
- Knowledge of accounting limitations will be obtained.

इकाई Unit	पाठ्यक्रम की विषयवस्तु / Content of Course	Hours
Unit 1	Accounts: - Indian History, Definition, Objectives, Basic concept and principals of double entry system journal entry, Ledger, Subsidiary books, Trial Balance Introduction of Indian Accounting standard final accounts. General's Division Subsidiary Books - 1 Cash Book General's Division - Auxiliary Books 2 - Other Books Trial Balance, preparation of final account with adjustments.	14 Hours
	लेखांकन:—भारतीय इतिहास, परिभाषा, उद्देश्य, मूल अवधारणा और दोहरी प्रविष्टि प्रणाली के सिद्धांत, जर्नल प्रविष्टि, खाते, सहायक पुस्तकें, तलपट, भारतीय लेखा मानकों के परिचय का विस्तृत अध्ययन। समायोजन के साथ अंतिम खाते तैयार करना।	
Unit 2	Accounting for depreciation (According to accounting standard-6) Branch accounts, Royalty accounts, Departmental accounts. मूल्य ह्रास के लिये लेखांकन (लेखांकन मानक 6 के अनुसार), शाखा लेखे, अधिकार शुल्क खाते, विभागीय लेखे।	14 Hours
Unit 3	Accounting of Non-profit organization, Investment Account, Consignment accounts. गैर लाभकारी संस्थाओं के लेखे, विनिगोग लेखे, प्रेषण खाते।	12 Hours



Governed by Kasturba Gandhi National Memorial Trust
Kasturbagram Rural Institute



Estb. 1963

Kasturbagram, Indore (M.P.) - 452020
An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore

Syllabus – B.COMI (Major) Year– Academic Session 2024-25
 (Under NEP 2020 & As per Ordinance 14A)

Unit	Topic	Hours
Unit 4	Partnership Accounts: - Dissolution of partnership (with Insolvency), Amalgamation of partnership firms, Conversion of partnership firm in to joint stock company, Limited Liability Partnership Accounting. साझेदारी खाते:-साझेदारी का विघटन (देवाला के साथ), साझेदारीफर्मा का समागमन, साझेदारीफर्म का संयुक्तस्टॉककंपनीमें रूपांतरण,सीमितदायित्वसाझेदारी का लेखांकन।	12 Hours
Unit 5	Computerized accounts by using any popular accounting software. Creating a company, configure and features setting, Creating accounting ledgers and groups, Creating stock items and groups, vouchers entry (with maintenance of vouchers), Generating report- cash book, ledger accounts, trial balance, profit and loss account and balance sheet. कम्प्यूटरीकृत खाते: -किसीभीलोकप्रिय लेखा सॉफ्टवेयर का उपयोगकरकेकंपनीबनाना, कॉन्फिगरकरनाऔरफीचरसेटिंगकरना, अकाउंटिंगलेजरऔरग्रुपबनाना, स्टॉकआइटमऔरसमूहबनाना, वाउचरप्रविष्टि (प्रमाणको का रखरखाव के साथ), रिपोर्टतैयारकरना-कैशबुक, खाता, बही खाता, परिक्षण शेष, लाभऔरहानि खाताऔरबैलेंस शीट।	12 Hours

Suggested books:

S.No.	Author	Book Title	Publisher
1.	मध्यप्रदेशहिंदीग्रन्थअकादमी, भोपाल की पुस्तक		
2.	S.P. Jain, K.L. Narnag, L.C. Mittal	Financial Accounting	Kalyani Publishers
3.	Dr. S.M. Shukul	Financial Accounting	Sahitya Bhawan Publications, Agra
4.	Dr. Ramesh Mangal	Financial Accounting	Satish Printers & Publishers
5.	Dr. Sanjay Mehta, Prof. Mukesh Brahmhatt	Financial Accounting	Devi AhilyaPrakashan, Indore
6.	Dr. P.K. Sarse, Dr. R. C. Gupta	Financial Accounting	RGD Publishing & House

Suggestive digital platform, web links:

1. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/bba/cp-104.pdf>
3. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
4. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

GUIDELINES & RULES FOR STUDENTS

- The students are expected to follow the following rules for deriving maximum benefits of the course
- Don't leave the campus without permission. In case of emergency, written permission from the Course Coordinator is required. Be punctual and attend all sessions, Lectures and other activities
- Take responsibility of your own work Follow the timetable, home assignments and projects should be submitted within the stipulated time period.
- A minimum of 75% attendance is compulsory for all the Learners.

(Signature)
 [Handwritten signature]



Estb. 1963

Governed by Kasturba Gandhi National Memorial Trust

Kasturbagram Rural Institute



Dr. Arjun Kumar
Principal
Kasturbagram Rural Institute
Indore

Kasturbagram, Indore (M.P.) - 452020
An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore

B.COM- I Year- Academic Session 2024-25
(Under NEP 2020 & As per Ordinance 14A)

SEMESTER I

SUBJECT — BUSINESS ORGANIZATION & COMMUNICATION-I

COURSE: BCM102MGT - (Minor)

(व्यावसायिक संगठन एवं संचार -I)

MAXIMUM MARKS: 100 (60+40)
TOTAL CREDITS: 06

MINIMUM MARKS: (21+14)
TOTAL HOURS: 64

OBJECTIVES

- By studying this course, students will be able to get information about various forms of organization.
- Through the course, students will be able to get help in choosing the importance of communication arts and methods and their applications.
- The curriculum will enhance the knowledge and skills of the students with modern communication techniques.

TEACHING METHODOLOGY

- New Education Policy 2020 will be fully included in the course presented. Students will get ample opportunities to get acquainted with both practical and theoretical aspects.
- Practical knowledge of business letters and official forms will be provided on experiment and conclusion.
- Group discussion and online lectures will be used

COURSE LEARNING OUTCOMES (CLO)

- Through this course, students will be able to gain knowledge of the basics of business.
- Information about the successful operation of the organization will be available.
- Students will be able to use various means of modern communication

Unit	Topic	Hours
Unit 1	Indian traditional business and their organizational structures. Trade, industry and commerce- relationship between trade.	14 Hours
	भारत के पारंपरिक व्यवसाय एवं उनकी संगठनात्मक संरचनाएं। व्यापार, व्यवसाय उपयोग की अवधारणाएं एवं वाणिज्य से इनका संबंध।	
Unit 2	Business Organization - Concepts, Features and Objectives.	12 Hours
	व्यवसायिक संगठन-अवधारणाएं, विशेषताएं एवं उद्देश्य।	
Unit 3	Suitable option for business innovation.	12 Hours
	व्यवसायिक नवप्रवर्तन के लिए समुचित विकल्प।	
Unit 4	Study of types, classification and influencing factors of business organization.	12 Hours
	व्यावसायिक संगठन के प्रकार, वर्गीकरण एवं प्रभावित करने वाले घटकों का अध्ययन।	
Unit 5	Sole Proprietorship Business, Partnership Business, Cooperative Organization- Meaning, Definition, Features, Advantages and Limitations. Detailed study of corporate and multinational company business.	14 Hours
	एकल स्वामित्व व्यवसाय, साझेदारी व्यवसाय, सहकारी संगठन-अर्थ, परिभाषा, विशेषताएं, लाभ एवं सीमाएं। कंपनी एवं बहुराष्ट्रीय कंपनी व्यवसाय का विस्तृत अध्ययन।	

Suggested books:

S.No.	Author	Book Title	Publisher
1.	Dr. Ramesh Mangal	Business Communication(व्यावसायिक संचार)	Universal Publications, Agra
2.	Dr. Yogita Chandel, Dr. Sachin Sharma	Business Organization and Communication(व्यावसायिक संगठन एवं संप्रेषण)	Devi AhilyaPrakashan, Indore

(Handwritten signatures)



Estb. 1963

Governed by Kasturba Gandhi National Memorial Trust
Kasturbagram Rural Institute



Kasturbagram, Indore (M.P.) - 452020
An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore

Syllabus – B.COM I (Open Elective) Year– Academic Session 2024-25
(Under NEP 2020 & As per Ordinance 14A)

SEMESTER - I

SUBJECT – COMPUTER APPLICATION

COURSE:GE103ECT – DATA PROCESSING SOFTWARE-I

MAXIMUM MARKS : 100 (60+40)

TOTAL CREDITS : 04

MINIMUM MARKS : (21+14)

TOTAL HOURS : 36

AIMS -

It focuses on such computer literacy that prepares students for life-long learning of computer concepts and skills. Student discovers why computers are essential component in education, business and society in this course.

OBJECTIVES -

- To understand basics of computer and working with OS.
- To develop working skills with office tools.
- To acquire basic programming skills.
- To understand the basic concept of various Application of software.

TEACHING METHODOLOGY -

- The Teaching Methodology shall be based on the scientifically proven methods of demonstration and Modern Strategies.
- The Teaching Methodology for the present course would include Lecture cum Discussion and demonstration. Teaching will be Bilingual.
- Provide visuals. Support student understanding with visual examples, instructions, and explanations. Start with lots of scaffolding, and gradually remove it as students' progress.
- Leverage peer-to-peer support. Assign roles to students working in groups. Individual accountability and group rewards can increase success of students with learning disabilities. Prepare students for collaboration by explicitly teaching strategies and language for asking peers for help and offering support.

COURSE LEARNING OUTCOMES (CLO) -

On the completion of this course student will be able -

- To understand the basic concept of various Application of software.
- To gain knowledge of MS Word, Excel, Access and Power point.
- To apply acquired knowledge in office automation tasks.
- To study various methods of formatting of documentation and use of spreadsheets.
- To develop and enhance presentation skills using power point.



Estb. 1963

Governed by Kasturba Gandhi National Memorial Trust
Kasturbagram Rural Institute



Kasturbagram, Indore (M.P.) - 452020
 An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore

Syllabus – B.COM I(Open Elective) Year– Academic Session 2024-25
 (Under NEP 2020 & As per Ordinance 14A)

UNIT	CONTENTS	DURATION
UNIT I	MS Windows: Introduction to MS Windows: Feature of windows, Various versions of Windows & their use; Working with Windows: My Computer & Recycle bin: Desktop Icons and Windows Explorer; Screen description.	04 Hours
UNIT II	Working styles of Windows: Dialog Boxes & Toolbars; Working with Files & Folders; Shortcuts & Auto starts; Accessories and Windows Setting using Control Panel; Start button & program lists; Installing new Hardware & Software's.	05 Hours
UNIT III	Basics of MS Word: Creating Word documents; The word windows, Entering Texts Editing Document text; Selecting Texts, Copying and Moving Texts, Applying Text Enhancements, Applying Fonts and Font Styles in word, Highlighting Text for Distinctive Look. Aligning and Formatting, Aligning. Text using identification options, Setting Lines Spacing Options using Tabs, Creating Lists, Numbers 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.	09 Hours
UNIT IV	Advanced Formatting Techniques in Words: Formatting pages, Formatting Sections, Creating and Modifying page Numbers, creating Headers and footers, taking care of loose ends, working with columns. working with new paper Columns, Revising column structure. Constructing High Quality Tables, Creating and Revising Tables, Modifying Table structure. Formatting table, creating outlines in word using templates, Use of Mail Merge in Microsoft Word.	09 Hours
UNIT V	Power point presentations: Creating a Basic presentation, building presentations, modifying visual elements, Formatting and checking text, adding objects, applying transitions, Animation effects and linking, preparing handouts. Internet: Internet, Web Page, Web site, Web Browser, Web Server, URL, Domain Name, Email. Search Engine: Google, Yahoo, Bing, Baidu etc.	09 Hours

Suggested Readings:

- Writers Guide to Microsoft word Kari Holloway
- PC Software, Gaurav Agrawal & Prof. Priyanka Singla, Shiva Prakashan, Indore
- Access 2016 Bible. Michael Alexander, Richard Kusieika
- Excel 2019 Greg. Harvey
- Microsoft Power point Made Easy: Chris Smith.

Suggested Digital Platforms, Weblinks:

1. <https://www.webucator.com/how-to/how-use-mail-merge-microsoft-word.cfm>
2. <https://tutorialpandit.com/category/microsoft-office/>
3. <https://www.youtube.com/watch?v=Zv3XMBb3V6A>
4. <http://www.digimat.in/nptel/courses/video/121106007/L12.html>
5. <https://support.microsoft.com/en-us/office/create-a-pivottable-to-analyze-worksheet-data-a9a84538-bfe9-40a9-a8e9-f99134456576>

(Handwritten signatures)



Estb. 1963

Governed by Kasturba Gandhi National Memorial Trust Kasturbagram Rural Institute

Kasturbagram, Indore (M.P.) - 452020

An Autonomous Women's College, Affiliated to Devi Ahilya University, Indore



Syllabus – B.COM I(Open Elective) Year– Academic Session 2024-25
(Under NEP 2020 & As per Ordinance 14A)

SEMESTER I

SUBJECT – COMPUTER APPLICATION

COURSE : GE103ECP– DATA PROCESSING SOFTWARE-I

MAXIMUM MARKS : 100 (60+40)

MINIMUM MARKS : (21+14)

TOTAL CREDITS : 01

TOTAL HOURS : 36

TOPIC	DURATION
<ul style="list-style-type: none"> - Work on different types of Operating System - Control Panel Setting: Mouse, Date and Time, Taskbar, Install Software and Hardware. - To create a document and insert header and footer, page title, page numbers. - Insert table, picture, clip art and chart into the document. - To create a document for writing mathematical equitation. - To create a document, set the margins, orientation, size, column, water mark, page color and page borders. - To create a document using mail merge by concocting data base. - To print and invitation letter using mail merge. - Applying themes and layouts to power point slides and inserting pictures, graphics, shapes and table into presentations. - To create power point slide make using transitions and animation. Working with master slides. - To create a professional slide for presentation in Power Point. - Sending and Receiving Email. 	<p>36 Hours</p>