

# Sri Sathya Sai College for Women, Bhopal

(An Autonomous College affiliated to Barkatullah University, Bhopal)

(NAAC Accredited 'A' Grade)



## SYLLABUS

UG

SESSION- 2023-24

CLASS: B.COM. I YEAR

SUBJECT: Commerce

*Dr. S. Mathew*

*Mess*

*Dr.*

*S. T. S. Pathe*  
2-9-23

*29/123*

*Soma*

*2/9/23*

# Sri Sathya Sai College for Women, Bhopal

(An Autonomous College Affiliated to Barkatullah University Bhopal)

Department of Higher Education, Govt. of M.P.

Under Graduate Syllabus (Annual Pattern)

As recommended by Central Board of Studies and approved by the Governor of M. P.

wef 2021-2022

(Session 2023-24)

(NEP-2020)

Class / कक्षा

Year / वर्ष

Course Title / पाठ्यक्रम का शीर्षक

Course Type / पाठ्यक्रम का प्रकार

Credit Value/ क्रेडिट मान

Max. Mark/ अधिकतम अंक

B.Com. / बी. कॉम.

First / प्रथम

Financial Accounting / वित्तीय लेखांकन

Core / कोर (Major-I)

6

30+70 (Minimum Marks 35)

- Course Outcome:** - 1. Acquire conceptual knowledge of basics of accounting.  
2. Identify event that need to be recorded in the accounting records.  
3. Equip with the knowledge of accounting process and preparation of an accounts of sole trader.  
4. Identify and analyze the reasons for the difference between cash book and pass book balances.

Particular / विवरण

Unit-I	Accounts: - Indian History, Definition, Objectives, Basic Concept and Principles of Double Entry System Journal Entry, Ledger, Subsidiary books, Trial Balance Introduction of Indian Accounting Standard, Final Accounts.
इकाई-1	लेखांकन:- भारतीय इतिहास, परिभाषा, उद्देश्य, मूल अवधारणाएं एवं दोहरा प्रविष्टि प्रणाली के सिद्धांत, जर्नल प्रविष्टि, खाते, सहायक पुस्तकें, तलपट भारतीय लेखा मानकों के परिचय का विस्तृत अध्ययन, समायोजन के साथ अंतिम खाता तैयार करना।
Unit-II	Accounting for Depreciation (According to Accounting Standard-6) Branch Accounts.
इकाई-2	मूल्य ह्रास के लिए लेखांकन। (लेखा मानक 6 के अनुसार), शाखा लेखे।
Unit-III	Royalty Accounts, Departmental Accounts.
इकाई-3	अधिकार शुल्क खाते, विभागीय लेखे,
Unit-IV	Accounting of Non Profit Organisations, Investment Accounts, Consignment, Accounts.
इकाई-4	गैर-लाभकारी संस्थाओं के लेखे, प्रेषण खाते एवं विनियोग खाते,
Unit-V	Partnership Accounts - Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms Conversion of Partnership Firm into Joint Stock Company.
इकाई-5	साझेदारी खाते, साझेदारी का विघटन दिवालिया सहित साझेदारी फर्मों का एकीकरण, सीमित दायित्व साझेदारी का लेखांकन, फर्म का संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।
Unit-VI	Computerized Accounts by using any popular accounting software creating a company, configure and feature 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.
इकाई-6	कम्प्यूटरीकृत खाते: किसी भी लोकप्रिय लेखा सॉफ्टवेयर का उपयोग करके। एक कंपनी बनाना, विन्यास करना और सुविधाओं को सेट करना। लेखांकन बहीखाता और समूह बनाना, स्टॉक मद और समूह बनाना, बाउचर प्रविष्टि (प्रमाणको का रखरखाव के साथ) रिपोर्ट तैयार करना -कैश बुक, बही खाता, बाउचर परीक्षण शेष लाभ और हानि खाना, और बैलेंस शीट।

Suggestion Books:-

1	Gupta R.L and Radhaswamy, M		Sultan Chand & Sons, New Dehli
2	Shukla Dr. S.M.	वित्तीय लेखांकन	Sahitya Bhavan Publication Agra
3	Shukla M.C. Grewal		Sultan Chand & Sons, New Dehli

*Dr. S. Matharu*

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*Dr. S. Matharu*  
2-9-23

*S. S. Pathak*

*Dr. S. Matharu*

*Dr. S. Matharu*  
02/09/23

*Dr. S. Matharu*  
21/9/23

*Dr. S. Matharu*

**Suggested Continuous Evaluation Methods:**

<b>Maximum Marks: 100</b>		
<b>Continuous Comprehensive Evaluation 30 marks (CCE): Term End Exam Theory 70 marks</b>		
<b>Internal Assessment :</b> Continuous Comprehensive Evaluation (CCE): 30 Marks	There shall be 4 class tests of 10 marks each, out of which the 3 best scores are to be taken into account.	<b>10+10+10= 30</b>
<b>External Assessment:</b> <b>Term End Exam (Theory)</b> 70  <b>Time : 03:00 Hrs.</b>	<b>Section (A) 10 Marks</b>  (a) Objective questions – 5 (b) Very Short Answer type question – 5 (word limit 50 words)  <b>Section (B) 24 Marks:</b> Short Answers Type Questions 1 question from each unit (word limit – 250 words) 4 to be attempted out of 7 given questions  <b>Section (C) 36 Marks:</b> Long answer type questions (word limit 500 words) 4 to be attempted out of 7 given questions	<b>10 question 01 marks each - 10</b>  <b>4 question 06 marks each - 24</b>  <b>4 questions 09 marks each - 36</b>
		<b>Total 70</b>

*S. B. Mathew*

*Beers*

*OR*

*Pravin*  
*29/23*  
*22/09/23*

*S. Torpathe*

*Pr*

*Some*

*Latit*  
*02/09/23*