Pt. Ravishankar Shukla University,

Raipur (C.G.), India 492010

Curriculum & Syllabus

B. Com -M. Com Integrated

(Semester System)

Semester: I-II

Session: 2025-26

Approved By	:
Board of Studies	: Commerce Committee
Date	: 7 October 2025
Name of Members	:1. Prof. Shantanu Paul (Dean)
	2. Prof. G. K. Deshmukh (Course Coordinator)
	3. Dr. Sunita Dubey
	4. Dr. Dewashish Mukherjee
	5. Dr. Mona Chawhan

7.Oct 2025.

B.com-M.Com Integrated Program

DISCIPLINE: FACULTY OF COMMERCE

Course Structure for Semester I and II

W.e.f. 2025-26

Semester	Category& Paper Code	Subjects/Paper Titles	L	T	P	Credits	Max. Marks
FIRST	Core-01	Fundamental of Accounting	3	1		4	100
	Core-02	Business Law	3	1		4	100
	Core-03	Business Economics	3	1		4	100
	GE-01	**ICT or (Choose any one from Pool in Other Faculty as per rule)**	3	1		4	100
	AEC-01	Environmental Studies	1	1		2	50
	VAC-01	Concept of Business **OR(Choose any One from Pool Group)**	1	1		2	50
		TOTAL CREDIT & TOTAL MARKS				20	500
SECOND	Core-04	Business Accounting	3	1		4	100
	Core-05	Business Mathematics	3	1		4	100
	Core-06	Business Environment	3	1		4	100
	GE-02	**MIS or (Choose any one from Pool in Other** Faculty as per rule)	3	1		4	100
	AEC—02	**English Language**	1	1		2	50
	SEC-01	Accounting For Every One OR (Choose any one from Pool Group)	1	1		2	50
		TOTAL CREDIT & TOTAL MARKS				20	500
						40	1000

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B.com-M.Com Integrated Program

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program : **B.com-M.Com Integrated Program**		**Semester- I**	**Session : 2025-26**
1	**Course Code**	Core 01	
2	**Course Title**	Fundamental of Accounting	
3	**Course Type**	Core	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Explain the process and methods of financial decision making. • Identify appropriate financial theory and techniques to solve • various corporate financial problems. • Identify fundamental concepts of generally accepted accounting principles and can also Identify challenges of accounting • Classify capital and revenue concept, understand basic principles, concepts and conventions of financial accounting • Construct final accounts of firm and apply various aspects of computerized accounting system.	
6	**Credit Value**	**4 Credits** Credit= 15 Hours-learning & Observation	
7	**Total Marks**	**Max. Marks :100**	**Minimum Passing Marks :40**

PART - B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period)-60 periods (60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Accounting: An introduction:** Development, Definition, Needs, Objectives, Branches of Accounting, Basic Accounting Principles Concept and Conventions. Accounting standard: National &International. Brief History & Contribution of Father of the accountancy profession in India :Shree K.S. Ayer (1859-1940)	15
II	**Accounting Transaction:** Concept of Single and Double entry system, Books of original Records, journal, ledger, Sub division of Journal cash book (including GST Transaction) and Trial balance. Depreciation accounting; methods of recording depreciation. Depreciation of different assets.	15
III	**Final Accounts:** Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, Adjustment Entries with various provision and reserves. Rectifications of Errors: Classification of errors, location of errors, Suspense account, Effect on profit.	15
IV	**Computerized Accounting** System-Theoretical application, Practical Application (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, Trial balance, Profit and loss account, Balance Sheet. Selecting and shutting a Company, Backup and Restore data of a Company.	15
Key Words	Accounting, National, International, Contribution, Double Entry System, Journal, Depreciation, Final Accounts, Rectification, Suspense Account, Computerized Accounting.	

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PART-C:Learning Resource

Text Books, Reference Books and Others
Text Books Recommended:-
1. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ;Agra.(Hindi & English Medium) 2.Karim&Khanuja; Financial Accounting; SBPD Publishing House; Agra.(Hindi & English Medium) 3.Agrawal& Mangal; Financial Accounting Universal Publication (Hindi Medium) **Note: Learners are advised to use latest edition of text books.**
Reference Books: 1.Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi. 2.Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida. 3.Shukla M.C. Grewal T.S. and Gupta ,S.C. : Advanced Accounts; S. Chand & Co. New Delhi. 4.Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.
On line Resources : * eResources/ebooks and elearning portals: https://indianaccounting.orgiecontent book finance.
https://onlinecourses.swayam2.ac.in/nou24 cm02/
Jittps://youtu.be/v-djL7SPw4c?si=qRK dBVZ2Iob99EV
https://onlinecourses.swayam2.ac.in/aic20 sp60/preview
https://youtu.be/v-djL7SPw4c?si=ciRK dBVZ2Iob99

PART -D : Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks:100 Marks
Continuous Internal Assessment (CIA) : 30 Marks
End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 &20 (Assignment/Seminar): 10 Total Marks - 30	Highest Marks out of the Two Test/Quiz + obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B **SectionA:Q.1-Objective-10x1=10Marks; Q.2 ShortAnswertype-5x4=20 Marks** **Section B :** Descriptive answer type (its. 1 out of 2 from each unit-4x10=40 **Marks**	

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B.com-M.Com Integrated Program
FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program : B.Com-M.Com Integrated Program		Semester- I	Session : 2025-26
1	**Course Code**	Core-02	
2	**Course Title**	Business Law	
3	**Course Type**	Core	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Demonstrate the basic concepts terms & provisions of business law. • Classify various types of contract and illustrate the related case studies. • Interpret the regulation governing the Contract of Sale of Goods. • Discuss the laws governing partnership and legal consequences of the transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership. • Explain the significant provisions of the Negotiable Instrument Act and provisions of the Consumer Protection Act to protect the interest of the consumers.	
6	**Credit Value**	**4 Credits**	Credit= 15 Hours-learning & Observation
7	**Total Marks**	**Max. Marks : 100**	**Minimum Passing Marks : 40**

PART-B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods(60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Law of contract (1872):** Nature of contract classification; offer and acceptance, Capacity of parties to contract, free consent, considerations, Agreement declared void, Performance of Contract, and Discharge of Contract, Remedy for Breach of Contract.	15
II	**Special contracts:** Indemnity &; Guarantee, Bailment and pledge; Law of Agency- Meaning, Modes of creating Agency, Types of Agents, Personal Liability of an Agent and Termination of Agency.	15
III	**Sale of Goods Act (1930):** Definition, Sale &; Agreement to sale, Types of Goods, Conditions & Warranties, Sale by Non-owners, Unpaid Seller, CIF, FOB and Ex-Ship Contracts. **The Consumer Protection Act 2019**	15
IV	**Negotiable Instrument Act** 1881:Negotiable Instrument Act (1881) Definition of Negotiable instrument; Feature; promissory note; Bill of exchange cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; dishonor and discharge of negotiable instrument, **Limited Liabilities Partnership Act 2008.**	15
Key Words	Law of Contract, Special Contract, Sale of Goods Act, Consumer Protection Act, Negotiable Instrument Act, Limited Liabilities Partnership Act.	

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PART-C:Learning Resources
Text Books,Reference Books and Others
Text Books Recommended:- 1.Shukla &Sahaya, Sahitya Bhawan Publication, Agra(Hindi Medium) 2.Prof.R.C.Agrawal,SBPD Publication, Agra (HindiMedium) 3.Dr.0.P.Gupta,SBPD Publication,Agra (English Medium) 4. Dr. G.K. Varshney: Business Law; Sahitya Bhawan Publication Agra (English Medium) 5.Dr.B.K.Singh&Dr.A.Tiwari, Business Regulatory Framework, SBPD Publications (Hindi Medium) 6.R.L.Naulakha,Business Law, Ramesh Book Depo,Jaipur (Hindi Medium) 7.Dr.Arun Kumar Gangele, Business Regulartory Framework, Ramprasad &Sons,(Hindi Medium) **Note: Learners are advised to use latest edition of text books.**
Reference Books: 1.Kuchal M.C. Business Law: Vikas publishing house, Delhi. (Hindi & English Medium) 2. Kapoor N.D.: Business Law; Sultanchand& Sons, New Delhi. (English Medium) 3. Chandha P.R.: Business Law; Galgotia New Delhi. (English Medium)
On line Resources : * e-Resources/e-books and e-learning portals https://onlinecourses.swayam2.ac.in/nou24 cm11/preview https://www.toppr.com/guides/business-law/ https://www.youtube.com/watch?v=BZshaldOlUo https://www.youtube.com/watch?v=HrF9D2V8Ixk https://www.youtube.com/watch?v=o12BXgF-P48

PART-D:Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks **Continuous Internal Assessment (CIA) :** **End Semester Exam. (ESE) :**	**100 Marks** **30 Marks** **70 Marks**	
Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B **Section A:** Q.1.0bjective10x1=10 Marks;Q.2.Short Answer type-5x4=20 **Marks** **Section B :** Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 **Marks**	

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FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program : B.com-M.Com Integrated Program		**Semester- I**	**Session : 2025-26**
1	**Course Code**	Core-03	
2	**Course Title**	Business Economics	
3	**Course Type**	Core	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Demonstrate how different economic systems function and evaluate implications of various economic decisions. • Understand how consumers try to maximize their satisfaction by spending on different goods. • Analyze the relationship between inputs used in production and the resulting outputs and costs. • Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations. • Discover various facets of pricing under different market situations.	
6	**Credit Value**	**4 Credits** Credit= 15 Hours-learning & Observation	
7	**Total Marks**	**Max. Marks :100**	**Minimum Passing Marks : 40**

PART -B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Brief history and Contribution of Indian Economists:** Kautilya, Dada Bhai Naurogi, Gopal Krishna Gokhle, Dr. Gadgil, V K RV Rao, Amartya Sen. **Business Economics:** Meaning, Definition, objective and nature &Scope, Role and Responsibilities of a business Economist. **Market Demand Analysis:** Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand, Types of Demand and Exceptions of Law of Demand	15
II	**Consumer Behaviour and Elasticity of Demand:** Utility Analysis of Demand, Law of Diminishing marginal utility & Consumer Surplus, Indifference Curve technique, Price Line or Budget Line , Concept of Elasticity of Demand, Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of demand	15
III	**Production Analysis:** Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply, Production Function: a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale	15
IV	**Market Morphology and Equilibrium of the Firm and Industry:** Meaning, Classification and Types of Market, Market structure formed on the basis of perfect and imperfect competition, Price and output determination under Perfect Competition, monopoly, Discrimination Monopoly, Monopolistic Competition, Oligopoly	15
Key Words	Business Economics, Demand, Elasticity, Consumer Behavior, Production Analysis, Market-Structure Equilibrium of Firm & Industry.	

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PART- C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr. V.C. Sinha; SBPD Publishing House, Agra. (Hindi English and Hindi Medium)
2. Dr. Jai Prakash Mishra, Sahitya Bhawan Publication, Agra.(Hindi and English Medium)
3. M. L. Jhingan, Vrinda publication, Delhi. (English and Hindi medium)
4. Dr. J. K. Jain, Madhya Pradesh Hindi Granth Academy: Bhopal. (Hindi medium)

Note: Learners are advised to use latest edition of text books.

Reference Books:

1. Ahuja, H. L New Delhi: Sultan Chand Publishing House,Delhi
2. Koutsoyannis, A. London: Palgrave Macmillan.
3. Chaturvedi, D. D., & Gupta, S. international Book House Pvt. Ltd.. New Delhi:
4. Kennedy, M. J., Himalaya Publishing House. Mumbai:

On line Resources : * e-Resources/e-books and e-learning portals:

https:,//onlinecourses.swayam2.ac.in/imb24 mg06/preview

https:J/www.businesseconomics.in/

https://www.wallstreetmojo.com/business-economics/

https://www.youtube.comiplaylist?list=PLgC10 Xv-BGirAq0r-hU8e-N

https://www.youtube.com/watch?v=9kai9P-KeNo

study material of ICAI: www.icai.org.

https://www.icsi.edu/media/website/Business%20Economic

https://www.businesseconomics.comi

PART-D:Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks- 100 Marks

Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 Assignment/Seminar: 10 Total Marks- 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B **Section A:Q.1-Objective 10x1=10Marks;Q.2.Short** answer type-5x4=20Marks **Section B:** Descriptive answer type qts., 1 out of 2 from each **unit-4x10=40 Marks**	

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B.com-M. Com Integrated Program

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COURSE CURRICULUM

PART-A: Introduction		
Program: B.com-M. Com Integrated Program	**Semester-I**	**Session: 2025-26**

1	**Course Code**	GE-01
2	**Course Title**	ICT
3	**Course Type**	Generic Elective (GE)
4	**Pre-requisite (if any)**	As per program
5	**Credit Value**	**4 Credits** Credit= 15 Hours-learning & Observation
6	**Total Marks**	**Max. Marks: 100** **Minimum Passing Marks: 40**

PART -B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	Introduction to Computers-Definitions, Characteristics and capabilities of computer system: speed, accuracy, reliability, memory capability, Block diagram of computer, Computer Hardware	15
II	Software, System Software, Different types of Software. Types of Computers: Analog, digital, Hybrid, General and special purpose computers, Generations of computers, Introduction to Embedded software	15
III	Fundamental of operating system, and Windows, Introduction of DBMS Concept. Fundamentals of MS-Office	15
IV	Office Administration: MS-Word: Creating and editing word document, formatting documents, margins ruler, word art, graphs, mail merge.MS-Excel-Introduction to Spreadsheet, Formatting in cell and text, Functions-Creating charts and Graphs	15

Books Recommended:

1.Long, L. **Computers**, Englewood Cliffs, New Jersey, Prentice Hall Inc.

2. Summer, M. **Computers Concepts and Uses**., Englewood cliffs, New Jersey, Prentice-Hall Inc.

Reference Books:

1. Burch, John and Grudnitski Gray. Information Systems : Theory and Practice, New York, John Wiley.
2. David, Van Over. Foundation of Business Systems. Fort Worth, Dryden.
3. Estrada, Susan. Connecting to the Internet. Sebastopol, CA, O' Reilly.

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B.com-M. Com Integrated Program

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A: Introduction			
Program: B.com-M. Com Integrated Program		**Semester-I**	**Session:2025-26**
1	**Course Code**	AEC-01	
2	**Course Title**	Environmental Studies	
3	**Course Type**	Ability Enhancement Course	
4	**Pre-requisite** (if any)	As per Requirement	
5	**Course Learning Outcomes (CLO)**	**CO 01:** Relate the basic concept of the environment **CO 02:** explain environmental alterations **CO 03:** develop skills in environmental measurement **CO 04:** examine correction measures of the environment.	
6	**Credit Value**	**2Credits** Credit—15Hours-Teaching-Learning	
7	**Total Marks**	**Max.Marks:50**	**MinimumPassingMarks:**20

PART-B: Content of the Course

Total No. of Teaching-learning Periods (01Hr.perperiod-30Periods(30Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Basic composition:** **1.** Abiotic and Biotic components of the environment **2.** Biodiversity-concept, types, and measures about its protection **3.** Basic concept of Bio-Geo Chemical Cycle **4.** Energy Flow in an ecosystem	7
II	**Alterations in Environment:** 1. Concept and component of the pond ecosystem 2. Air pollution and measures for its control 3. Water pollution and measures for its control 4. Global warming, Climate change, and possible measures	7
III	**Measurements of Environmental Components** 1. Soil composition and methods of its analysis 2. Water analysis methods for DO, BOD,COD 3. Water analysis methods for pH, TDS, Turbidity, Salinity and Alkalinity 4. Information about environment factors-PM-10, PM-2.5,NO2,O3	8
IV	**Application Measures** 1. Useful microbes to control water pollution 2. Useful microbes to control soil pollution 3. Concept of biodegradation 4. Concept of phyto remediation	8
KeyWords	Ecosystem, Pollution, Climate Change, Biodegradation.	

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PART-C:LearningResources
TextBooks,ReferenceBooksandOthers
Text Books Recommended - *1. Ecology and Environment, 8th Edition, P.D.Sharma, Rastogi Publication, Meerut.* *2. Environmental Biology, 2nd Edition, P,D.Sharma, Rastogi Publication, Meerut.* *3. Environmental Biology and Toxicology, 2nd Edition, P.D.Sharma, Rastogi Publication, Meerut.* *4. Environmental Studies, 1' Edition, S. V.S.Rana, Rastogi Publication, Meerut.* *5. Environmental Biotechnology, P' Edition, S. V. S. Rana, Rasto.i Publication, Meerut.*
Online Resources- • **e-Resources / e-books and e-learning portals**
PART:D: -**AssessmentandEvaluation**
SuggestedContinuousEvaluationMethods:Maximum Marks **50Marks** **ContinuousInternalAssessment** (CIA): **15Marks** End SemesterExam. (ESE): 35Marks

Continuous Internal Assessment: (CIA): (ByCourse Teacher)	InternalTest/Quiz (2): 10&10 Assignment/Seminar+Attendance: 05 TotalMarks- 15	Bettermarksoutofthetwo Test/Quiz + obtained marks in Assignment shall be considered against 15 Marks.
End Semester Exam.(ESE):	Two Sections: A and B Section A: Q1 Objective 05 x 1 = 05 mark; Q2 Short Answer Type 5 x 2 = 10 marks Section B: Descriptive answer type qts, 1 out of 2 from each unit-4 x 2= 20 marks.	

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B.com-M.Com Integrated Program

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program: B.com-M.Com Integrated Program		**Semester- I**	**Session: 2025-26**
1	**Course Code**	VAC-01	
2	**Course Title**	Concept of Business	
3	**Course Type**	Value Added Course	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Analyze business operations and scale, evaluating size and scope effectively. • Demonstrate an understanding of business promotion strategies and growth mechanisms. • Identify various business structures and comprehend their implications. • Develop awareness of social responsibility, ethical principles, and their significance in business practices.	
6	**Credit Value**	**2 Credits** Credit- 15 Hours-learning & Observation	
7	**Total Marks**	**Max. Marks : 50**	**Minimum Passing Marks : 20**

PART - B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. Per Period) 30 Period (30 Hours)

Unit	Topics (Course Contents)	No. of Period
I	Introduction to Business, Business Undertakings, Size of A Business Unit and Scale of Operations, Promotion of Business, Business Combinations, Scientific Management, Rationalization, Plant Location, Structure & Forms of Business Organization.	8
II	Business & environment, Approaches towards relationship of Business &environment, Components & types of Environments	7
III	Social Responsibility & Business Ethics, Rationale of concept & Scope of social responsibility, emerging concepts of Doctrine of Social Responsibility,	8
IV	Business Ethics: Basic assumptions, characteristics, Principles, need & importance of Business Ethics, difference between business ethics &morality	7
Key Words	Business Undertakings, Size of a Business Unit and Scale of Operations, Promotion of Business, Business Combinations, Scientific Management, Plant Location, Structure & Forms of Business Organization, Business Ethics.	

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PART- C: Learning Resources

Text Books,Reference Books and Others

Text Books Recommended:-

- S.A. Sherlekar, Modern Business Organization and Management (Himalaya Publishing
- Y.K. Bhushan, Fundamental of Business Organization & Management - (S Chand Publishers)
- Basu,C.R.,Business Organization and Management, Tata Mcgraw Hill, Publishing House, New Delhi,
- Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
- Vasishth, N., & Rajput N. Business Organisation & Management. Kitab Mahal. Delhi.

Note: Learners are advised to use latest edition of text books.

Reference Books:

- Redmond James, Robert Trager, media organization and management -, Biztantra, New Delhi
- Business Environment Text and Cases By F. Cherunilam (Himalaya Publication House)
- Kaul, V. K. ,Business Organisation Management. Pearson Education.

On line Resources : * e-Resources/e-books and e-learning portals:

Online Resources:

https://www.leanmethods.com/
https://sol.du.ac.in/library/
https://www.wto.org/
MOOCS:

1) Designing the Organization: From Strategy to Organizational Structure (Course)
2) Understanding Modern Business &Organisations (FutureLearn)
3) Managing the Organization: From Organizational Design to Execution (Course)

PART -D Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks	**50 Marks**
Continuous Internal Assessment (CIA) :	**15 Marks**
End Semester Exam. (ESE) :	**35 Marks**

Continuous Internal Assessment:(CIA) (By Course Teacher)	Internal Test/Quiz-(2): Assignment/ Seminar + Attendance: Total Marks-	10 & 10 05 15	Better Marks out of the Two Test/Quiz+ obtained marks in Assignment shall be considered against 15 Marks
End Semester Exam. (ESE):	Two Section :- A & B **Section A :**Q.1. Objective **-5x1=05 Marks;** Q.2 Short **ans.type-5x2=10Marks.** **Section B :**Descriptive answer type qts out of 2 from each unit **-4x5=20 Marks**		

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B.com-M.Com Integrated Program
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COURSE CURRICULUM

PART-A : Introduction			
Program : B.com-M.Com Integrated Program		Semester- II	Session : 2025-26
1	Course Code	Core 04	
2	Course Title	Business Accounting	
3	Course Type	Core	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	• Understand concept of partnership and can prepare financial statements of partnership firm. • Explain the accounting technique related to disposal of assets and payment of liabilities. • Utilize various methods of accounting for hire purchase transactions. • Identify main sources of Income and learn the technique of preparing Income and Expenditure account from Receipts and Payments account and also able to prepare Balance Sheet. • Understand concept of branch accounting and prepare the accounts on the basis of different methods.	
6	Credit Value	4 Credits	Credit- 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40

PART -B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period) 60 Period (60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Accounting for Partnership Firm** : Fundamental of Partnership Firm, Partnership Deed, Final Accounts of a Firm, Admission of new partner, Retirement and Death of a partner,	15
II	**Dissolution of a partnership firm,** Amalgamation of partnership Firms, Conversion of partnership firm into limited liability Company.	15
III	**Accounting for Hire-Purchase Transaction,** Journal entries and ledger account in the books of Hire Venders and Hire purchase for large value items including Default and repossession. **Accounting for Installment Purchase System.**	15
IV	**Accounting for Non Trading Institutions:** Accounting for Inland Branches: Concept of dependent and Independent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and wholesale basis system. Preparation of consolidated profit and loss accounts and balance sheet with adjustments. Departmental Accounts.	15
Key Words	Partnership, Firm, Deed, Amalgamation, Limited Liability, Hire-Purchase, Installment Purchase, Non Trading Institutions, Departmental Accounts	

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PART- C:Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1.Shukla S.M., Sahitya Bhawan Publication ;Agra..(Hindi & English Medium)
2.Gupta, R.L. and Radhaswamy. M; Sultan Chand and Sons , New Delhi.
3.Karim &Khanuja; SBPD Publishing House; Agra.(Hindi & English Medium)
4.Agrawal & Mangal; Universal Publication (Hindi Medium)

Note: Learners are advised to use latest edition of text books.

Reference Books:

1.Monga J.R. Ahuja Girish and Sehgal Ashok: Mayur Paper Back, Noida.
2.Shukla M.C. Grewal T.S. and Gupta ,S.C. : S. Chand & Co. New Delhi.(English Medium)
3.SinghB.K. ,Wisdom Publishing House, Varanasi.

On line Resources : * e-Resources/e-books and e-learning portals:

https://indianaccounting.orgjecontent book finance.
https://onlinecourses.swayam2.ac.in/nou24 cm02/
https://youtu.be/v-diL7SPw4c?si=qRK dBVZ2lob99EV
https://onlinecourses.swayam2.ac.infaic20 sp60/preview
https://youtu.be/v-d1L7SPw4c?si=qRK dBVZ2lob99

PART-D:Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks **100 Marks**
Continuous Internal Assessment (CIA) : **30 Marks**
End Semester Exam. (ESE) : **70 Marks**

Continuous Internal Assessment : (CIA) : (By Course Teacher)	**Internal Test/Quiz -(2):** **20 &20** Assignment/Seminar- 10 Total Marks- 30	Better **marks** out of the two Test/Quiz+obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam. (ESE):	Two Section :- A & B **SectionA:Q.1-Objective-10x1=10Marks; Q.2-ShortAnswertype-5x4= 20 Marks** **Section B** :Descriptive answer type qts.,01 out of 02 from each **unit-4x10=40Marks**	

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B.com-M.Com Integrated Program

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction			
Program : B.com-M.Com Integrated Program		**Semester-II**	**Session : 2025-26**
1	**Course Code**	Core -05	
2	**Course Title**	Business Mathematics	
3	**Course Type**	Core	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Explore the application of business mathematical techniques to solve problems. • Solve the ratio, proportion, variation and percentage and determine its application in different fields. • Evaluate the profit or loss arising out of business transactions. • Describe the practical application related to commission, brokerage, profit and loss, simple interest and compound interest. • Solve numerical computations quickly and faster with the help of Vedic mathematics sutras.	
6	**Credit Value**	**4 Credits** Credit= 15 Hours-learning & Observation	
7	**Total Marks**	**Max. Marks : 100**	**Minimum Passing Marks : 40**

PART—B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods(60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Vedic mathematics:-Brief** history of Vedic mathematics in Indian knowledge tradition, methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum. **Simultaneous Equation:-Meaning,** Characteristics, Methods of Solving Equation in Two Variables-Graphical, Substitution, Elimination and Cross Multiplication.	15
II	**Basic Financial Arithmetic:** Simple and Compound interest-Principal, amount, concept of real and nominal rate of interest, difference between simple interest and compound interest, practical problems related to interest, time, rate, principal and amount. **Logarithm and Antilogarithm**-Practical use of logarithm and antilogarithm table.	15
III	**Commercial Arithmetic-I-Ratio &**Proportion, Arithmetic Average, Percentage.	15
IV	**Commercial Arithmetic-II-Commission,** Brokerage, Discount, Profit and Loss.	15
Key Words	Vedic Maths, Simultaneous Equation, Simple & Compound Interest, Logarithm and Antilogarithm, Ratio, Proportion, Average, Percentage, Commission, Brokerage, Discount, Profit .	

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ART- C:Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr.S.M.Shukla,& Dr.S.K.Jain,Sahitya Bhawan Publication,Agra (Hindi & English Medium)
2. Dr. Karim & Agrawal, Business Mathematics SBPD Publishing house, Agra(Hindi &English Medium)
3. Agrawal Dr. Mahesh, Business Mathematics Ramprasad and sons Bhopal

Note: Learners are advised to use latest edition of text books.

Reference Books:

1. Magar Dr. Abhilasha, Business Mathematics Himalaya publication Mumbai
2. Sancheti& Kapoor, Business Mathematics Sultan chand and sons New Delhi
3. Sharma J.K., Business Mathematics IK International pvt. Ltd. New Delhi
4. KumarMrityunjay, Business Mathematics S. Chand Publishing New Delhi

On line Resources : * e-Resources/e-books and e-learning portals:

https://onlinecourses.swayam2.ac.in/nou24_cm08/preview

https://www.geektonight.com/business-mathematics-notes/

https://open.umn.edu/opentextbooks/textbooks/642

https://byjus.com/maths/business-mathematics/

https://www.youtube.com/watch?v=FWj2joeVKEU

PART-D:Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks **100 Marks**

Continuous Internal Assessment (CIA) : **30 Marks**

End Semester Exam. (ESE) : **70 Marks**

Continuous Internal Assessment : (CIA)- (By Course Teacher)	Internal Test/Quiz : (Assignment/Seminar): Total Marks -	20 &20 10 30	Better marks out of the two test/quiz+ obtained marks in Assessment shall be considered against 30 Marks
End Semester Exam.(ESE):	Two Section :- A & B **Section A** :Q.1-Objective **-10x1=10Marks;** Q.2-Short Answer **type-5x4=20Marks** **Section B** : Descriptive answer type qts. 1 out of 2 from each unit-4x10=40 **Marks**		

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B.com-M.Com Integrated Program

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A : Introduction		
Program : B.com-M.Com Integrated Program	**Semester-II**	**Session : 2025-26**

1	**Course Code**	Core -06
2	**Course Title**	Business Environment
3	**Course Type**	Core
4	**Pre-requisite (if any)**	As per program
5	**Course Learning Outcomes (CLO)**	• Understand relationship between environment and business. • Demonstrate and develop conceptual frame work of business environment and generate interest in international business. • Indentify the nature of local business environment and its component. • Demonstrate govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization. • Extend knowledge of Industrial Policy and NITI AYOG
6	**Credit Value**	**4 Credits** Credit= 15 Hours-learning & Observation
7	**Total Marks**	**Max. Marks : 100** **Minimum Passing Marks : 40**

PART -B: Content of the Course

Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)

Unit	Topics (Course Contents)	No. of Period
I	Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industry, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.	15
II	Economic Problem of Growth: Inflation, Parallel Economy, Industrial Sickness. Economic Factors of Growth: Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MSMEs)	15
III	Govt. Policies: Export-Import Policy, Monetary & Fiscal Policy, Privatization, Liberalization, Globalization, Demonetization, Disinvestment. A brief Introduction of Indian Economic Planning: NITI AAYOG. Industrial Policy of Chhattisgarh.	15
IV	International Environment: Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS Regional Trade Agreements: European Union (EU), ASEAN, SAARC,NAFTA	15
Key Words	Business Environment, Economic Problem of Growth Govt. Policies, Economic Planning, Industrial Policy, International Environment, International Economic Group, Agreement or Regional Trade	

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PART-C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Sinha V.C., Business Environment, SBPD Publications Agra, (Hindi & English)
2. Dr.J.P.Mishra, Shahitya Bhawan Publication, Agra(Hindi Medium)
3. Singh Ranjeet ,Business Environment, Kalyani Publishers New Delhi.
4. Upadhyay Sharma Dayal, Business Environment (Hindi), Ramesh Book Depot Jaipur
5. Singh, Dr. S.K., Business Environment (Hindi), Sahitya Bhawan Publication Agra.
6. Jain Dr. S.C., Business Environment (Hindi), Kailash PustakSadan, Bhopal
7. Joshi Rosy, Kapoor Sangam, Business Environment (Hindi), Kalyani Publishers New Delhi.

Note: Learners are advised to use latest edition of text books.

Reference Books:

1. Sheikh Saleem, Business Environment, Pearson.
2. Francis, Cherunilan, Business Environment, Himalaya Publishing House.
3. Gupta C.B., Business Environment Sultan Chand & Sons.
4. Paliwar Veena Keshav, Business Environment, PHI Learning Private Limited, Delhi.

On line Resources : * e-Resources/e-books and e-learning portals:

https://onlinecourses.swayam2.ac.in/imb24 mg33/preview

https://euankosh.ac.in/handle/123456789/3142

https://www.youtube.com/watch?v=Q1yw7Tchsc8

https://www.youtube.com/watch?v=9jUHXPGEBEM

https://www.youtube.com/playlist?list=PLJtJv03aaWe2oQxrJov7CfDFDC3aebxi

PART-D: Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks	**100 Marks**
Continuous Internal Assessment (CIA) :	**30 Marks**
End Semester Exam. (ESE) :	**70 Marks**

Continuous Internal Assessment : (CIA)-(By Course Teacher)	Internal Test/Quiz : (Assignment/Seminar): Total Marks-	20 & 20 10 30	Better marks out of the two test/quiz+ obtained marks in Assessment shall be considered against 30 Marks
End Semester Exam.(ESE):	**Two Section :- A & B** **Section A:** Q.1-Objective **-10x1=10** Marks; Q.2-Short Answer **type-5x4=20Marks** **Section B** :Descriptive answer type qts. 1 out of 2 from each unit-4x10=40 **Marks**		

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B.com-M. Com Integrated Program

FACULTY OF COMMERCE
COURSE CURRICULUM

PART-A: Introduction			
Program: B.com-M. Com Integrated Program		**Semester-II**	**Session: 2025-26**
1	**Course Code**	GE-02	
2	**Course Title**	MIS	
3	**Course Type**	Generic Elective (GE)	
4	**Pre-requisite (if any)**	As per program	
5	**Credit Value**	**4 Credits**	Credit= 15 Hours-learning & Observation
6	**Total Marks**	**Max. Marks : 100**	**Minimum Passing Marks : 40**

PART -B: Content of the Course		
Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)		
Unit	Topics (Course Contents)	No. of Period
I	Management Information System. The system Approach and system view of business.	15
II	Management information system Design- Defining the Problem, set System Objectives, Determining information needs, Sources, Development and selection of alternative design, Gross Design, Report	15
III	Implementation of MIS: Stages of Implementation; Evaluating the system, maintenance of the system, Technology monitoring, Emerging opportunity for global business	15
IV	Information System for decision making, Phases of Decision-making process- Intelligence, Design & Choice. Programmed v/s Non-Programmed Decisions. Overview of Different Information Systems.	15

Books Recommended:

1.Robert G. Murdic joel E, Ross, James R. Clagget, **Information Systems for Modern Management**, PHI, New Delhi

2. Gordon B Davis, M.H. Olson, **Management Information systems**, Prentice Hall, new jersey.

Reference Books:

1. Jerome Kanter, **Management Oriented Management Information System**, PHI, New Delhi.
2. N. Subramaniam, **Introduction to Computers**, Himalaya, Mumbai.
3. P.K. Sinha, **Computer Fundamentals**, BPB, New Delhi

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B.com-M. Com Integrated Program

FACULTY OF COMMERCE

COURSE CURRICULUM

PART-A: Introduction			
Program: B.com-M. Com Integrated Program		**Semester-II**	**Session:2025-26**
1	**Course Code**	AEC-02	
2	**Course Title**	**English Language**	
3	**Course Type**	Ability Enhancement Course	
4	**Pre-requisite** (If any)	As per Requirement	
5	**Course Learning Outcomes(CLO)**	• Understand and apply the use of Articles and Tenses in day-to-day life. • Analyze the power of imagination and creativity and critically appreciate the poems. • Identify and develop different types of writing skills. • Appreciate and value the use of idioms and phrases as enriching	
6	**Credit Value**	**2Credits** Credit—15Hours-learning and observation	
7	**Total Marks**	**Max.Marks:50**	**MinimumPassingMarks**:20

PART-B: Content of the Course

Total No. of Teaching-learning Periods(01Hr.perperiod-30Periods(30Hours)

Unit	Topics(Course Contents)	No. of Period
I	**Prose:** 1. Darshana Dholakia: Baa- My Mother- A Person, A Woman 2. Anita Desai: A Devoted Son 3. Rabindranath Tagore: The Home Coming	8
II	**Poetry:** 1. William Wordsworth: The Solitary Reaper 2. Robert Lee Frost: Stopping by the Woods on a Snowy Evening	7
III	**Letter Writing** 1. Formal Letter 2.InformalLetter **Composition:** 1. Describing a Place or a Person 2. Writing a Biographical Sketch 3. Narrating an Event or Experience	8
IV	**Writing Skills:** Word Formation, Idioms and Phrases Coordination and subordination, One Word Substitutes **Grammar:** 1. Articles 2. Tenses	7
Key Words	*Love, admire, alone, devote, solitary, frozen lake, darkest evening.*	

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ART—C: Learning Resources

Text Books Reference Books and Others

Text Book:

1. Flamingo: A text book for college students publication: Macmillan Publishers.

Reference Books:

2. EssentialEnglishGrammar,2"dEdition by Raymond Murphy, Cambridge Publication.
3. EnglishGrammarinuse5"Edition by Raymond Murphy, Cambridge Publication
4. Advanced English Grammar by Martine Hewings Cambridge University Press.

Online Resources—

k e-Resources/e-books and e-learning portals

i) https://enelishsummarv.com/devoted-son-summary-anita-desai/
ii) https://litmarked.com/the-homecoming-by-rabindranath-tagore-summary/
iii) littus://www.litcharts.coin/poetry/williain-vorilsworth/tire-solitary-reaper
iv) httos://www.sparknotes.coin/poetry/frost/section10/
v) https://www.wikihow.com/Write-a-Biographical-Sketch
vi) https://www.study.com/learn/lesson/composition-writing-rules-format.html
vii) https://www.thelearninglab.com.sq/blog/2021/02/how-to-write-an-impressive-composition/

PART-D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 50 Marks

Continuous Internal Assessment (CIA):15 Marks

End Semester Exam (ESE):35Marks

Continuous Internal Assessment (CIA): (By Course Teacher)	Internal Test / Quiz-(2): 10 &10 Assignment/Seminar+ Attendance-05 total marks-15	Better marks out of the two Test /Quiz + obtained marks in Assignment shall be considered against 15 marks
End Semester Exam(ESE):	**Two section – A & B** Section A: Q1. Objective-10x1=10 mark; Q2. Short answer type-5x4-20Marks Section B: Descriptive answer type qts. L out of 2 from each unit-4x10-40 Marks	

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B.com-M. Com Integrated Program

FACULTYOFCOMMERCE COURSE CURRICULUM

PART-A:Introduction			
Program: B.com-M.Com Integrated Program		**Semester-II**	**Session:2025-26**
1	**Course Code**	SEC-01	
2	**Course Title**	Accounting for Every One	
3	**Course Type**	Skill Enhancement Course	
4	**Pre-requisite** (if any)	As per program	
5	**Course Learning Outcomes (CLO)**	• Understand accounting principles and transaction recording techniques. • Prepare financial statements manually and using the software. • Interpret the annual report and financial disclosure effectively. • Analyze textual and numerical financial information.	
6	**Credit Value**	**2Credits** Credit—15Hours-learning&Observation	
7	**Total Marks**	**Max.Marks:50**	**MinimumPassingMarks**:20

PART-B: Content of the Course

Total No. of Teaching-learning Periods (01Hr.perperiod-30Periods(30Hours)

Unit	Topics(Course Contents)	No. of Period
I	IntroductiontoAccounting:Accounting—Meaning,ImportanceandNeed,Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms — Transaction, Account, Asset, Liability, Capital, Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.	8
II	Transactions and recording of transactions: Features of recordable transactions and events, Basis of recording — vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions.	7
III	Preparation of Financial Statements: Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet.	7
IV	Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company	8
KeyWords	Accounting,Transactions,FinancialStatements, ComputerizedSystems, CompanyAccounts,Annual Report.	

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PART-C:LearningResources

TextBooks,ReferenceBooksandOthers

TextBooks Recommended:-

- Siddiqui,S.A.New Delhi:Laxmi,PublicationsPvt.Ltd.,
- Sehgal,D.Financial Accounting. NewDelhi:VikasPublishingHousePvt.,Ltd.,
- Arora,M.N.ManagementAccounting,VikasPublishingHouse,NewDelhi,
- Dr.S.M.Shuk1a,ShahityaBhawanPublication,Agra,(Hindi&EnglishMedium)
- Dr.Karim&Khanuja,SBPDPublishingHouse,Agra(Hindi&EnglishMedium)
- Note:Latesteditionoftextbooksmaybeused.

ReferenceBooks:

- Tulsian,P.C.NewDelhi:TataMcGraw HillPublishing,Co.Ltd.,
- Mukharji,A.,&Hanif,M.NewDelhi:Tata,McGrawHillPublishingCo.Ltd.,
- Maheshwari,S.N.& Maheshwari, S.K.NewDelhi:, Vikas PublishingHousePvt.Ltd.,
- Khan,M.Y.andJain,P.K.ManagementAccounting.McGrawHillEducation.,
- Hatfield,L.AccountingBasics.AmazonDigitalServicesLLC.,
- Horngren,C.T.,Sundem,G.L.,Elliott,J.A.,&Philbrick,D.London:PearsonEducation.

OnlineResources:*e-Resources/e-booksande-learningportals:
https://accountingforeveryo_secom/defintive-g_uide-
b_0okkegping/httos'//accountineforevervonecom/
https-//wwwcourseraorz/collections/accounting-for-beginners
https/www.taxmann.com/virtualbooks/product/9699-accounting-for-everyone-ee-4-ugcf-virtual-book
httos://www accounting com/resources/basic-accounting-terms/

PART:D:-Assessment and Evaluation

Suggested Continuous Evaluation Methods:Maximum Marks	**50Marks**
Continuous Internal Assessment (CIA):	**15Marks**
End SemesterExam.(ESE):	35Marks

Continuous Internal Assessment: (CIA): (By Course Teacher)	Internal Test/Quiz(2): 10&10 Assignment/Seminar + Attendance: 05 Total Marks- 15	Better marks out of the two Test/Quiz + obtained marks in Assignment shall be considered against 15 Marks.
End Semester Exam.(ESE):	Laboratory/Field Skill Performance: On spot Assessment A-Performed the Task based on learned skill-20 Marks B-Spotting based on tools (written) -10 Marks C-Viva-Voce (based on Principle/technology)-05 Marks	Managed by Coordinator as per **Skilling**

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