

SRI SATYA SAI UNIVERSITY OF TECHNOLOGY AND MEDICAL SCIENCES,
SEHORE

Part A Introduction	
Programme: Certificate Class: B.Com 1 st Year Session 2021-22	
Course Code	CI-COMAIT
Course Title	Financial Accounting (Paper-I)
Course Type	Core
Pre-requisite	Not Require Open For All
Course Objectives	This course provides conceptual knowledge of financial accounting and provides knowledge about the techniques for preparing accounts in different type of business organizations.
Course Learning Outcome	<p>Successful Completion of this course, The Student will be able to :</p> <ul style="list-style-type: none"> • CLO: Acquire conceptual knowledge of basics of accounting. • CLO : Identify events that need to be recorded in the accounting records. • CLO : Develop the skills of recording financial transactions and preparation of reports in accordance with GAAP. • CLO: Describe the role of accounting information and its limitations. • CLO: Equip with the knowledge of accounting process and preparation of in a accounts of sole trader. • CLO: Identify And analyze the reasons for the difference between cashbook and purchase book balances. • CLO: Recognize circumstances providing for increased exposure to errors and frauds.
Credit Value	6

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Total Marks	Max Marks:25 +75	Minimum Passing Marks:33
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Part B Content of the Course

Total No. of Lectures (In Hour Per Week)-3		Total Lectures:90
Unit	Topic	Lectures
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.	15
II	Accounting for Depreciation(According to Accounting standard-6, Branch accounts.	15
III	Royalty Accounts, Departmental Accounts	15
IV	Accounting of non-profit organization, investment accounts,consignment accounts.	15
V	Partnership - Dissolution of Partnership(with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.	15
VI	Computerized accounting by using any popular accounting software, creating a company,configure and features setting, creating accounting ledger and groups,creating stock item and groups,voucher entry (with maintenance of voucher),generating report-cash book, ledger accounts, trial balance, profit and loss accounts, and balance sheet	15
key words/Tags : Financial Accounting,Depreciation, Accountind standard,branch accounts,Royalty accounts,Partnership accounts,computerized accounts.		

Part C Learning Resources:

- 1 हिन्दी ग्रंथ अकादमी, भोपाल
2. Dr.R.K.Sharma/ Dr. R.S.Popli, Financial Accounting, Kitab Mahal Pub., Agra .
3. Anil,Rajesh, Mariya Financial Accounting, Himalaya Publication Nagpur.
5. Financial accounting-Dr.M.S.shukla, Sahityabhawan publication, Agra
- 6.. M.C.Shukla, T.S.Grewal and S.C.Gupta. Advanced Accounts.Chand & Co. New Delhi.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting.Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting.Vikas Publishing H House, New Delhi.
9. Gupta R.L. and Radhaswamy M, Advanced Accounting & S chand & Sons, new Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
11. Dr.S.K Singh,Financial Accounting,SBPD Publication ,Indore.

Suggestive digital platforms, 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. <http://www.deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
- 4.<http://www.academia.edu/38623012/financialaccounting/ifrsedition2ethjerry/wevegandt>

Part D Assessment and evaluation

Suggested Continuous Evaluation Methods : Maximum Marks:100		
Continuous Comprehensive Evaluation(CCE):25 Marks, University Exam(UE)75 Marks		
Internal Assessment:	Class Test (Objective Type) or Descriptive	15
Continuous Comprehensive Evaluation(CCE):	Assignment/Presentation	10
External Assessment: University Exam Section :75 Marks Time :2 Hours	Section A: Three Very Short Question (50 Word Each)	3x3=9
	Section B: Four Short Questions (200 Words Each)	4x9=36
	Section C:Two Long Questions (500 Word seach)	2x15=30
	Total Marks	75

Part A Introduction

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Programme: Certificate Class: B.Com 1 st Year Session 2021-22	
Subject	Business Regulatory Framework
Course Code	C1-COMA2T
Course Title	Business Regulatory Framework (Paper-II)
Course Type	Core
Pre-Requisite	Open For All
Course Objectives	To impart basic knowledge of the important business laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws.
Course Learning Outcomes	<p>The outcome of this course is</p> <p>To provide the students with practical legal knowledge of general business law issues.</p> <p>To understand the essentials of valid contract, the law of the act, consideration of the various modes, of discharge of a contract.</p> <p>To explain the various laws with regards to the sale of goods and performance of sale contract and remedial measures.</p> <p>To familiarize the students with various laws with regards to consumer protection in India and the functions of various consumer forums and .</p> <p>To understand the meaning and the various legislations with regards to the cyber laws.</p>

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Credit Value	6	
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Part B: Content of the Course

Total No. of Lectures (In Hour Per Week)-3 Total Lectures:90		
Unit	Topic	Lectures
I	Historical background of business law in India	18
II	Contract relating to indemnity and guarantee	18
III	Negotiable instrument act 1881- general introduction of negotiable instrument(amendment) Act 2002	18
IV	General introduction of Consumer Protection Act 1986 and 2018, FEMA	18
V	Indian Partnership Act 1932- General Introduction. Limited Liability Partnership Act 2008	18
key words/Tags : Business Law, Contract, Negotiable Instrument Act 1881, Consumer Protection Act, Indian Partnership Act, Limited Liability Partnership Act		

Part C Learning Resources

1. हिन्दी ग्रंथ अकादमी, भोपाल की पुस्तक।
2. Kapoor N.D., Business Law , S.Chand Company Ltd. New Delhi.
3. Sharma J.P. And Kanojiya Sunena, Business, Law Hindi Madhyam Karyalaya Nideshalaya Delhi.
- 4.Sharma S.P., Business Law L.K.International Publishing House Pvt. Ltd., Mumbai.
- 5.Gupta Dr. O.P. Business Regulatory Framework Sbpd Publication ,Agra.

6. Varshney Ndr. G.K , Business Regulatory Framework, Sahitya Bhawan Publication, Agra.

7. Agrawal R.C व्यावसायिक नियमन रूपरेखा, Sbpd Publication ,Agra.

8. Gagele Arun Kumar Evam Agrawal B.K., Business Law , Ramprasad And Sons, Bhopal.

9. Shukla Dr.S.M. And Sahay Dr.S.P., Business Law , Sahityabhawan, Agra.

Suggested Digital Platforms, Web Links:

1. http://sdak24.com/tag/business-law-notes-hindi/#google_vignette

2. <http://www.gkpad.com/2020/09/bcom-books>

3. <http://www.geektonight.com/business-law-notes/>

4. http://www.researchgate.net/publication/331979132_text_book_on_business_law

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Suggested Continuous Evaluation Methods : Maximum Marks:100		
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