

FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Certificate/Diploma/Degree/Honors)	Semester- II	Session : 2024-25	
1	Course Code	COSC-04	
2	Course Title	Business Accounting	
3	Course Type	Discipline Specific Core Course (COSC)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> 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		

10/06/24
 10.6.24
 A. Shankar

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.Singh B.K ,Wisdom Publishing House, Varanasi.		
On line Resources : * e-Resources/e-books and e-learning portals:		
https://indianaccounting.org/econtent_book_finance		
https://onlinecourses.swayam2.ac.in/nou24_cm02/		
https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99EV		
https://onlinecourses.swayam2.ac.in/aic20_sp60/preview		
https://youtu.be/v-djL7SPw4c?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 Section A:Q.1-Objective-10x1=10Marks; Q.2-ShortAnswer type-5x4 =20 Marks Section B:Descriptive answer type qts.,01 out of 02 from each unit-4x10=40Marks	

Name and Signature of Convener & Members of(CBoS) :

Convener: Duma9 10/06/24

 Member 1: 10/06/24

 Member 2: 10/06/24

 Member 3: 10/06/24

 Member 4: 10/06/24

 Member 5: 10/06/24