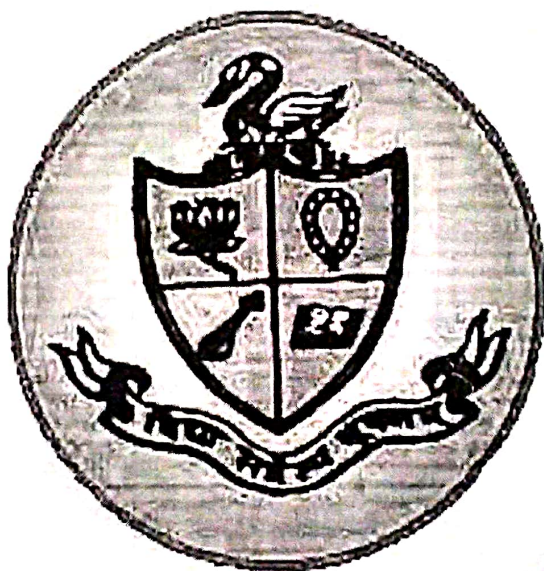


**SYLLABUS FOR
THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUGP)**

As per provisions of NEP_2020 to be implemented for
academic year 2025.

SEMESTER - I



GOVT. DIGVIJAY AUTONOMOUS
P.G. COLLEGE,
RAJNANDGAON (C.G.)

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GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.
SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME
(FYUCP)

B.COM.I SEMESTER

2025-26

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
I	DSC I		FUNDAMENTAL OF ACCOUNTING	4	4+0+0	30	70	100	
	DSC II		BUSINESS LAW	4	4+0+0	30	70	100	
	DSC III		BUSINESS ECONOMICS	4	4+0+0	30	70	100	
	GE I		Choose any one from pool in other faculty as per rule	4	4+0+0	30	70	100	
	AEC I		ENVIRONMENTAL STUDIES	2	2+0	15	35	50	
	VAC I		CONCEPT OF BUSINESS OR CHOOSE ONE FROM A POOL OF VAC	2	2+0	15	35	50	

19

Rajendra

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: I	Subject: FUNDAMENTAL OF ACCOUNTING
Course Type: DSC I	Course Code:
Course Title:	FUNDAMENTAL OF ACCOUNTING
Credit: 4	Lecture: 60
M.M. 100 = (ESE 70+IA30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ul style="list-style-type: none">• Able to outline 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• Clearly classify capital and revenue concept, understand basic principles, concepts and conventions of financial accounting• Able to prepare the final accounts and apply various aspects of computerised accounting system.

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA,MPSC, UPSC. As well as other coeoces.</p>

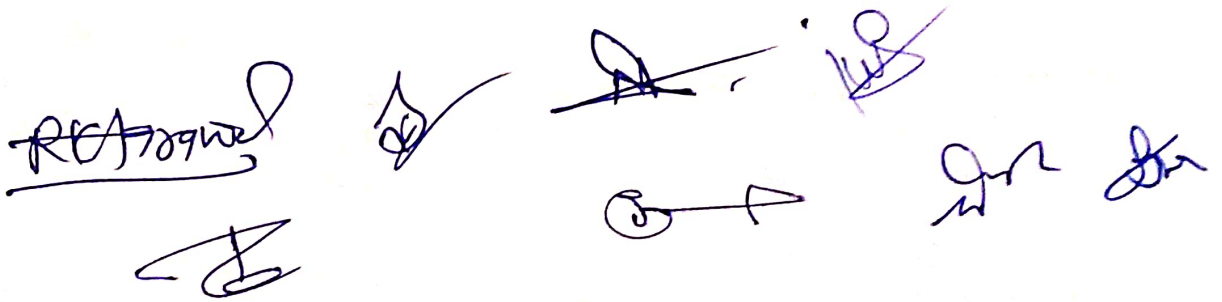
	<p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decisionmaking, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	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 :K.S.Aiyer (1859-1940)	1
II	15	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.	1
III	15	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.	1
IV	15	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.	1

Suggested Readings:

Text Books Recommended:-

01. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra. (Hindi & English Medium)
02. Gupta, R.L. and Radhaswamy. M; Financial Accounting Sultan Chand and Sons , New Delhi.
03. Monga J.R. Ahuja Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Back, Noida.
04. Shukla M.C. Grewal T.S. and Gupta , S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
05. Singh B.K. Financial Accounting ; Wisdom Publishing House, Varanasi.
06. Karim & Khanuja; Financial Accounting; SBPD Publishing House; Agra.(Hindi & English Medium)
07. Agrawal & Mangal; Financial Accounting Universal Publication (Hindi Medium)

The image shows several handwritten signatures and marks in blue ink. On the left, there is a large, stylized signature that appears to be 'R. Agrawal' with a horizontal line underneath it. Below this signature is another smaller, less distinct mark. To the right of this is a checkmark-like symbol. Further right, there is a signature that looks like 'A. Singh' with a horizontal line through it. To the right of that is a signature that looks like 'S. Chandra'. Below the 'A. Singh' signature is a circled 'S' with an arrow pointing to the right. On the far right, there are two more signatures, one of which looks like 'J. R. Monga'.



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)
FYUGP (CBCS/LOCF Course)
Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: I	Subject: BUSINESS LAW
Course Type: DSC II	Course Code:
Course Title:	BUSINESS LAW
Credit: 4	Lecture: 60
M.M. 100 = (ESE 70+IA 30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<ul style="list-style-type: none">• To know the students with the basic concepts terms & provisions of business law.• Examine various aspects of entering into a contract and implications of different types of contract;• 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;• Describe the significant provisions of the Negotiable Instrument Act and provisions of the Consumer Protection Act to protect the interest of the consumers;

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA,MPSC, UPSC. As well as other courses.</p>

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P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decisionmaking, innovations and problem solving in day-to-day business activities.

P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	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, Discharge of Contract. Remedy for Breach of Contract.	1
II	15	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.	1
III	15	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	1
IV	15	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.	1

Suggested Readings

Text Books Recommended:-

1. Shukla & Sahaya, Sahitya Bhawan Publication, Agra (Hindi Medium)
2. Prof. R.C. Agrawal, SBPD Publication, Agra (Hindi Medium)

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3. Dr. O.P. Gupta, SBPD Publication, Agra (English Medium)
4. Kuchal M.C. Business Law: Vikas publishing house, Delhi. (Hindi & English Medium)
5. Kapoor N.D.: Business Law; Sultanchand & Sons, New Delhi. (English Medium)
6. Chandha P.R.: Business Law; Galgotia New Delhi. (English Medium)
7. Dr. G.K. Varshney: Business Law; Sahitya Bhawan Publication Agra (English Medium)
8. Dr. B.K. Singh & Dr. A. Tiwari, Business Regulatory Framework, SBPD Publications (Hindi Medium)
9. R.L. Naulakha, Business Law, Ramesh Book Depo, Jaipur (Hindi Medium)
10. Dr. Arun Kumar Gangele, Business Regulatory Framework, Ramprasad & Sons, (Hindi Medium)

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

https://onlinecourses.swayam2.ac.in/nou24_cm11/preview

<https://www.toppr.com/guides/business-law/>

<https://www.youtube.com/watch?v=BZshaldOIUo>

<https://www.youtube.com/watch?v=HrF9D2V8lXk>

<https://www.youtube.com/watch?v=ol2BXgF-P48>

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: I	Subject: BUSINESS ECONOMICS
Course Type: DSC III	Course Code:
Course Title:	BUSINESS ECONOMICS
Credit: 4	Lecture: 60
M.M. 100 = (ESE70+IA30)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<p>The student will be able to :</p> <ul style="list-style-type: none">• Examine how different economic systems function and evaluate implications of various economic decisions;• Examine 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• Examine various facets of pricing under different market situations.

Title	Calculus
Programme Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other co-occurring.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p>

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	P.S.O.- 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Brief history and Contribution of Indian Economists: Kautilya, Dada Bhai Naurogi, Gopal Krishna Gokhle, DR Gadgil, V K R V 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	1
II	15	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.	1
III	15	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.	1
IV	15	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	1

Suggested Readings:

Text Books Recommended:-

1. Dr. V.C. Sinha; Business Economics; SBPD Publishing House, Agra. (Both English and Hindi medium)
2. Dr. Jai Prakash Mishra; Business Economics; Sahitya Bhawan Publication, Agra. (Hindi medium)
3. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.
4. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.
5. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
6. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.
7. M. L. Jhingan : Micro Economics, Vrinda publication, Delhi. (Both English and Hindi medium)
8. Dr. J. K. Jain; Business Economics; Madhya Pradesh Hindi Granth Academy: Bhopal. (Hindi medium)

On line Resources : * e-Resources/e-books and e-learning Others Relevant

1. https://onlinecourses.swayam2.ac.in/imb24_mg06/preview
2. <https://www.businesseconomics.in/>
3. <https://www.wallstreetmojo.com/business-economics/>
4. https://www.youtube.com/playlist?list=PLgC10_Xv-BGirAqOr-hU8e-N_Nz0UpgJ-
5. <https://www.youtube.com/watch?v=9kai9P-KeNo>
6. study material of ICAI: www.icaai.org.
7. <https://www.icsi.edu/media/website/Business%20Economic>
8. <https://www.businesseconomics.com/>

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

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GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: I	Subject: CONCEPT OF BUSINESS
Course Type: VAC	Course Code:
Course Title:	CONCEPT OF BUSINESS
Credit: 2	Lecture: 30
M.M. 50 = (ESE 35 + IA 15)	Minimum Passing Marks: 40%

Title	Calculus
Course Learning Outcome:	<p>The student will be able to :</p> <ul style="list-style-type: none">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.

Title	Calculus
Programe Specific Outcome:	<p>P.S.O.-1 The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p>P.S.O.- 2 By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p>P.S.O.- 3 Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other courses.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p>P.S.O.- 5 Students will gain thorough systematic and subject</p>

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	skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

Units	Lectures	Lectures (30)	Credits
I	8	Introduction to Business, Business Undertakings, Size of A Business Unit and Scale of Operations, Promotion of Business, Size of a Business Unit and Scale of Operations, Business Combinations, Scientific Management, Rationalization, Plant Location, Structure & Forms of Business Organization.	½
II	7	Business & environment, Approaches towards relationship of Business & environment, Components & types of Environments	½
III	8	Social Responsibility & Business Ethics, Rationale of concept & Scope of social responsibility, emerging concepts of Doctrine of Social Responsibility.	½
IV	7	Business Ethics: Basic assumptions, characteristics, Principles, need & importance of Business Ethics, difference between business ethics & morality	½

Suggested Readings:

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, 1998
- Redmond James, Robert Trager, media organization and management -, Biztantra, New Delhi
- Business Environment Text and Cases By F. Cherunilam (Himalaya Publication House)
- Chhabra, T. N. (2019). Business Organisation and Management. Sun India Publications. New Delhi.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.

- Vasishth, N., & Rajput N. (2019)., Business Organisation & Management. Kitab Mahal. Delhi.

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

Online Resources:

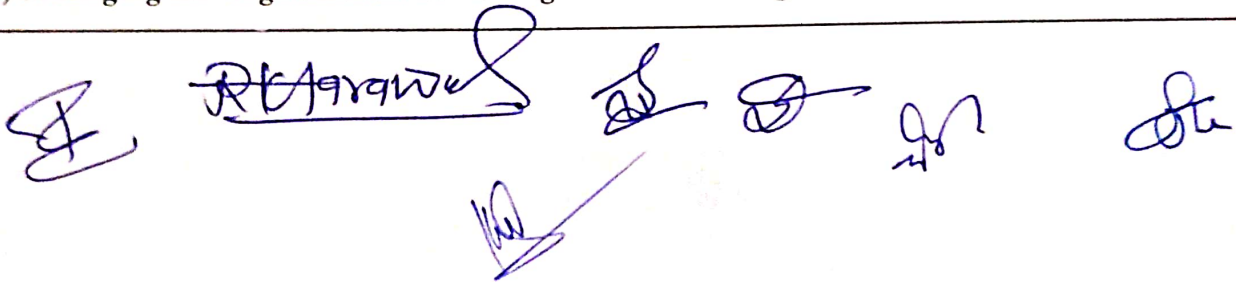
<https://www.leanmethods.com/>

<https://sol.du.ac.in/library/>

<https://www.wto.org/>

MOOCS:

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

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