

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

As per provisions of NEP_2020 to be implemented from
academic year 2022 onwards.

SEMESTER - II



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

Rajnarayan
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GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.






SYLLABUS FOR

THE FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP)

B.COM.II SEMESTER

2025-26

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
II	DSC IV		BUSINESS ACCOUNTING	4	4+0	30	70	100	
	DSC V		BUSINESS MATHEMATICS	4	4+0	30	70	100	
	DSC VI		BUSINESS ENVIRONMENT	4	4+0	30	70	100	
	GE II		Choose any one from pool in other faculty as per rule	4	4+0	30	70	100	
	AEC II		ENGLISH LANGUAGE	2	2+0	15	35	50	
	SEC-I		ACCOUNTING FOR EVERYONE	2	2+0	15	35	50	

Reframed     



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

FYUGP (CBCS/LOCF Course)

Department: - COMMERCE

Session: 2025-26	Program: B.COM
Semester: II	Subject: BUSINESS ACCOUNTING
Course Type: DSC IV	Course Code:
Course Title:	BUSINESS ACCOUNTING
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">• Able to understand concept of partnership and can prepare financial statements of partnership firm• Learn the accounting technique related to disposal of assets and payment of liabilities• Understand 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

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>

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	<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 coeres.</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 systematicand subject skills within various disciplines of finance, auditing and taxation,accounting,management,communication,computer.</p>
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Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	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,	1
II	15	Dissolution of a partnership firm, Amalgamation of partnership Firms,Conversion of partnership firm into limited liability Company.	1
III	15	Accounting for Hire-Purchase Transaction, Journal entries and ledgeraccount in the books of Hire Venders and Hire purchase for large valueitems including Default and repossession. Accounting for Installment Purchase System.	1
IV	15	Accoung 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.	1

Suggested Readings:

Text Books Recommended:-

01. Shukla S.M.; Financial Accounting ; Sahitya Bhawan Publication ; Agra.
(Hindi & English Medium)

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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)

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

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

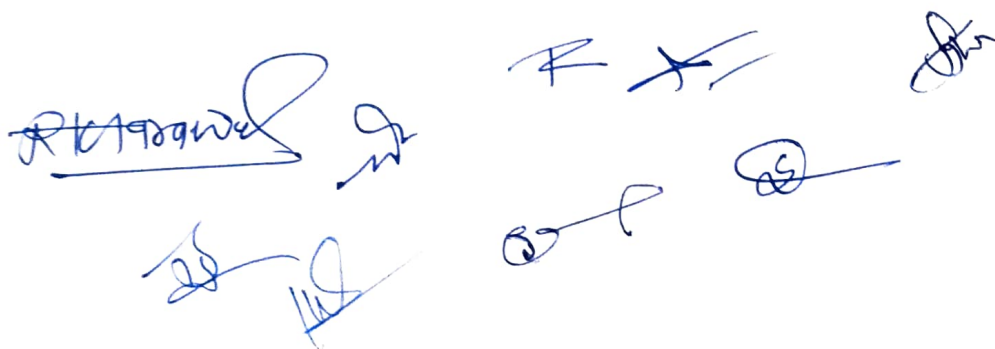
<https://indianaccounting.org/econtent> book finance.

https://onlinecourses.swavam2.ac.in/nou24_cm02/

https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99EV

https://onlinecourses.swavam2.ac.in/aic20_sp60/preview

https://youtu.be/v-djL7SPw4c?si=qRK_dBVZ2lob99

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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: II	Subject: BUSINESS MATHEMATICS
Course Type: DSC V	Course Code:
Course Title:	BUSINESS MATHEMATICS
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">• Develops understanding and fluency in business mathematics through exploring and connecting mathematical concepts and applying mathematical techniques to solve problems• Examine the application and would calculate ratio, proportion, variation and percentage.• Able to calculate and evaluate the profit or loss arising out of business transactions• Acquainted with and would be able to describe the practical application related to commission, brokerage, profit and loss, simple interest and compound interest• Attain the knowledge of Vedic mathematics and its application

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-occurances.</p> <p>P.S.O.- 4 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations</p>

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	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	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.	1
II	15	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.	1
III	15	Commercial Arithmetic -Ratio & Proportion, Arithmetic Average, Percentage.	1
IV	15	Commission, Brokerage, Discount. Profit & Loss	1

Suggested Readings:

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.Magar Dr. Abhilasha, Business Mathematics Himalaya publication Mumbai
- 4.Sancheti & Kapoor, Business Mathematics Sultan chand and sons New Delhi
- 5.Sharma J.K., Business Mathematics IK International pvt. Ltd. New Delhi
- 6.Kumar Mrityunjay, Business Mathematics S. Chand Publishing New Delhi
7. Agrawal Dr. Mahesh, Business Mathematics Ramprasad and sons Bhopal

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

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>

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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: II	Subject: BUSINESS ENVIRONMENT
Course Type: DSC VI	Course Code:
Course Title:	BUSINESS ENVIRONMENT
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">• Understand relationship between environment and business• Able to demonstrate and develop conceptual framework of business environment and generate interest in international business.• Familiarize with the Nature of local business environment and its component.• Acquaint with govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization.• Attain knowledge of Industrial Policy and NITI AYOJ

Title	Calculus
Program 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>

	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	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.	1
II	15	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)	1
III	15	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	1
IV	15	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	1

Suggested Readings:

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)

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3. Sheikh Saleem, Business Environment, Pearson
4. Francis, Cherunilan, Business Environment, Himalaya Publishing House
5. Gupta C.B., Business Environment Sultan Chand & Sons
6. Paliwar Veena Keshav, Business Environment, PHI Learning Private Limited, Delhi
7. Singh Ranjeet, Business Environment, Kalyani Publishers New Delhi
8. Upadhyay Sharma Dayal, Business Environment (Hindi), Ramesh Book Depot Jaipur
9. Singh, Dr. S.K., Business Environment (Hindi), Sahitya Bhawan Publication Agra
10. Jain Dr. S.C., Business Environment (Hindi), Kailash Pustak Sadan, Bhopal
11. Joshi Rosy, Kapoor Sangam, Business Environment (Hindi), Kalyani Publishers New Delhi

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

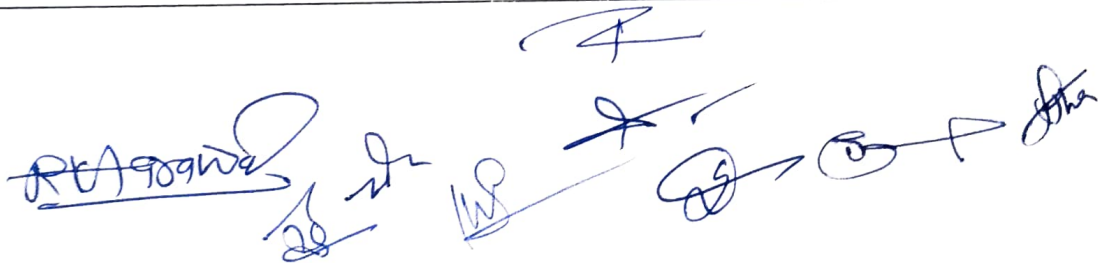
https://onlinecourses.swavam2.ac.in/imb24_mg33/preview

<https://egvankosh.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=PLJtJvO3aaWe2oQxrJov7CfDFDC3aebxi1>

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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: II	Subject: ACCOUNTING FOR EVERYONE
Course Type: SEC 1	Course Code:
Course Title:	ACCOUNTING FOR EVERYONE
Credit: 2	Lecture: 30
M.M. 50 = (ESE-35+IA 15)	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

Title	Calculus
Program 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 coerces.</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 systematicand subject</p>

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

Units	Lectures	Lectures (30)	Credits
I	8	Introduction to Accounting Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.	½
II	7	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	½
III	8	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 .	½
IV	7	Computerised Accounting System: Computerized Accounts by using any popular accounting software: Creating a company, Configure and features setting,Creating Accounting ledgers and Groups,Creating stock items and Groups, Voucher entry, Generating Report :Cash book, Ledger accounts,Trial balance, profit and loss account, Balance sheet, Cash flow statement Selecting and setting a company, Backup and restore data of a company.	½

Suggested Readings:

Text Books Recommended:-

- Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.,

- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction, to Financial Accounting. London: Pearson Education.,
- Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi, Publications Pvt. Ltd.,
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt., Ltd.,
- Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing, Co. Ltd.,
- Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata, McGrawHill Publishing Co. Ltd.,
- Maheshwari, S. N. & Maheshwari, S. K. (2018). Financial Accounting. New Delhi:., Vikas Publishing House Pvt. Ltd.,
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.,
- Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi,

Note: Latest edition of text books may be used.

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

<https://accountingforeveryone.com/definitive-guide-bookkeeping/>

<https://accountingforeveryone.com/>

<https://www.coursera.org/collections/accounting-for-beginners>

<https://www.taxmann.com/virtualbooks/product/9699-accounting-for-everyone-ge-4-ugcf-virtual-book>

<https://www.accounting.com/resources/basic-accounting-terms/>

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