Department of Commerce (2019-20) Loveleen Verma

Syllabus Plan (B.Com Sem –I) Financial accounting –I

Week 1	Accounting: Meaning, Scope and Importance, Branches of Accounting
Week 2	Accounting Concepts and Conventions,
Week 3	Double Entry System,
Week 4	Preparation of Journal
Week 5	Subsidiary Books including Cash Book,
Week 6	Ledger, Trial Balance
Week7	Preparation of Final Accounts of Sole Traders and Partnership Firms.
Week8	Bank Reconciliation Statement
Week 9	Distinction between Capital and Revenue items,
Week 10	Depreciation Methods and Accounting including AS-6.
Week 11	Accounts relating to Partnership: Admission of Partner
Week 12	Retirement and Death of a Partner
Week 13	Mid Semester Test
Week 14	Dissolution of Partnership
Week 15	Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution.
Week 16	Revision of all syllabus \Class tests

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Department of Commerce (2019-20)   Loveleen Verma

Syllabus Plan (B.Com SEM – I) Computer Applications in Business – I

Week	Content
Week 1	Computer: Introduction, Functions and Classification of Computer,
Week 2	Overview of Software and Hardware,
Week 3	Input and Output devices, Computer Memory: RAM, ROM,
Week 4	Number System and its Inter Conversion
Week 5	Introduction to Operating System, DOS and WINDOWS, working with files and folder, Understanding the control panel, Opening and exiting Windows applications
Week 6	Copying and moving information between windows and learning other basic functions of window 7
Week 7	Introduction to MSWord . Editing text, Find the replace text, Formatting, spell check, Auto correct, Auto text; Bullets and numbering,
Week 8	Tabs, Paragraph formatting, Indent, Page formatting, Header and footer. Tables: Inserting, Filling and formatting a table; Inserting Pictures and Video.
Week 9	Introduction to MS power point: Basics of presentations, Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols Media; Design; Transition; Animation; and Slide show.
Week 10	Preparing Presentations: Basics of presentations, Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols Media; Design; Transition; Animation; and Slide show.
Week 11	Handling operations in Formula, Project involving multiple spread sheets, Organizing Charts and Graphs.
Week 12	Graphical representation of data: Frequency distribution and its statistical parameters; Mean, Median, Standard Deviation. Correlation and Regression.
Week 13	Mid Semester Test
Week 14	Database Designs for Accounting and Business Applications: Reality-Expressing the Application
Week 15	Creating initial design in Entity Relationship Model; Transforming E.R. Model to Relational Data Model Concepts Applying DBMS in Areas of Accounting & Inventory.
Week 16	Revision of all syllabus\ Class tests

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Syllabus Plan (B.Com I SEM –I) Business Laws--I

Week 1	LAW OF CONTRACT (1872): Nature of contract, Classification;
Week 2	Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; legality of object
Week 3	Agreements declared void; Performance of Contract; Discharge of contract, Remedies for breach of contract
Week 4	Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency
Week 5	SALES OF GOODS ACT (1930): Formation of contracts of sale;
Week 6	Goods and their classification, price; conditions, and warranties;
Week7	Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights, Sale by Auction
Week8	Hire Purchase Agreement.
Week 9	Partnership Act (1932): Nature and characteristics,
Week 10	Registration of Partnership firms, Types
Week 11	Rights, Duties and Implied Authority
Week 12	Mode of Dissolution
Week 13	Mid Semester Test
Week 14	The Limited Liability Partnership Act (2008):
Week 15	LLP Agreement, Incorporation by Registration.
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM – II) Financial accounting –II

Week 1	Accounting for Hire Purchase Transactions
Week 2	Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession,
Week 3	Stock and debtors system.
Week 4	Consignment Accounts
Week 5	Accounting treatment including journal and ledger in the books of consignor and consignee.
Week 6	Joint Ventures: Methods of maintaining Joint venture accounts.
Week7	Branch Accounting
Week8	Dependent and Independent Branches (including foreign branches)
Week 9	Departmental Accounting: Meaning Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealized Profit
Week 10	E-Accounting: its meaning, Features,
Week 11	Advantages and disadvantages of Manual Accounting versus Computerized Accounting,
Week 12	Financial Accounting Package - Tally. ERP 9.0: Introduction of Tally.ERP 9.0, Phases of Implementation
Week 13	Mid Semester Test
Week 14	Configuring Tally, Accounts Management (using TALLY.ERP 9.0 Software Package):
Week 15	Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts.
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM –II) Business Laws–II

Week 1	Negotiable Instrument Act (1881): Definition of negotiable instruments, Features
Week 2	Promissory Note: Bill of Exchange and Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.
Week 3	The Consumer Protection Act (2019): Salient features, Grievance Redressal machinery.
Week 4	The Patent Act (1970): Introduction, Definitions, Kinds of Patents,
Week 5	Exclusive Marketing rights, Filing and Examination of Application, Term of Patent, Right of Patentee,
Week 6	Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Penalties.
Week7	The Factories Act, 1948: Objects and Definitions,
Week8	Provisions Regarding Health, Safety and Welfare of Workers, Working Hours of Adults,
Week 9	Additional Provisions Regulating Employment of Women in a Factory, Employment of Young Persons And Children
Week 10	Penalties and Procedures.
Week 11	The Information Technology Act (2008): Objectives
Week 12	Regulatory Authorities and Penalties, Fraud Prevention.
Week 13	Mid Semester Test
Week 14	The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities
Week 15	The Central and State Information Commission, Powers and Functions of the Information Commissions, Appeal and Penalties.
Week 16	Revision of all syllabus \Class tests

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