



PRESTIGE INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR
AN AUTONOMOUS INSTITUTE ACCREDITED WITH UGC NAAC GRADE 'A'



Course Curriculum

B.Com.

SESSION: 2025-29

Prestige Institute of Management & Research, Gwalior

Airport Road, Opposite DD Nagar, Gwalior (M.P.) INDIA



Bachelors of Commerce Program

- B.Com is a three-year degree undergraduate program with an option to opt for B.Com (Honors) in fourth year with/without research electives.
- The program is structured into Six semesters, with each academic year comprising two semesters.
- After Fourth semester a 30 Day industrial internship or live project work in collaboration with industry partners is carried by the student and is mandatory.
- The program follows the outcome-based education (OBE) model to ensure academic quality and industry relevance.
- The curriculum design includes core courses, electives, skill development modules, vocational courses, internships, and project-based learning.
- Credit distribution shall be in alignment with UGC norms.
- The program shall emphasize interdisciplinary learning, entrepreneurial development, and value-based business education.

Programme Outcomes (POs) –

- PO1. Upon completion of the B.Com program, the individual must demonstrate maturity, professionalism and team working skills.
- PO2. Upon completion of the B.Com program the students will have general idea of operations in business.
- PO3. Upon completion of the B.Com program, the individual will have specialized skills to deal with area specific issues of concern.
- PO4. Upon completion of the B.Com program, the individual will be able to apply technological knowhow for business advancements.
- PO5. Upon completion of the B.Com program, the individual will be capable of analyzing, investigating and solving critical business issues.

Program Specific Outcomes (PSOs)-

- PSO-1: Develop business solutions through analytical and problem-solving skills. (Level 3,4)
- PSO-2: Apply fundamental knowledge of accounting, finance, economics, auditing, business laws, and entrepreneurship in dynamic business world. (Level 2, 3)
- PSO-3: Create and analyse business reports using clear communication, following ethical accounting practices. (Level 4,6)

Academic and Pedagogical Statements

1. The teaching methodology shall include lectures, case studies, role plays, group discussions, simulation games, industrial visits, and technology-enabled learning.
2. Continuous Internal Evaluation (CIE) and End Semester Evaluation (ESE) shall be adopted in the ratio of 40:60 for each subject.
3. Assessment shall be aligned with Bloom's Taxonomy and will involve rubrics-based evaluation, including knowledge, application, analysis, and creation.



4. Students shall be encouraged to pursue MOOC/SWAYAM/NPTEL online certification courses and may earn credits through the Academic Bank of Credits (ABC) framework.
5. A dedicated Entrepreneurship Development Cell (EDC) and Incubation Centre shall support student startups and innovations.
6. The curriculum shall integrate modules on ethics, corporate social responsibility, gender sensitization, and environmental sustainability.
7. A strong Industry-Academia Interface shall be maintained through guest lectures, live projects, industrial training, and expert mentoring.

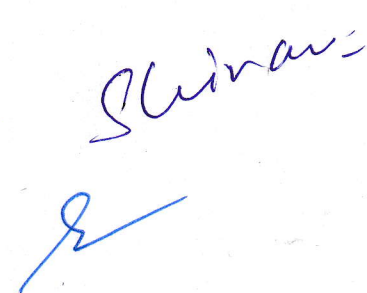


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Three Years (6 Semester) CBCS Programme

B.Com Second Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	IA*		EA*		Total Marks
									Max	Min	Max	Min	
1	B.Com-201	Cost Accounting	(Major)	3	1	—	6	4	30	11	70	25	100
2	B.Com-202	Business Law	(Major)	3	1	—	6	4	30	11	70	25	100
3	B.Com-203	Business Organisation and Communication	(Minor)	3	1	-	4	4	30	11	70	25	100
4	B.Com-204	English	AEC	3	1	-	2	4			100	35	100
5	B.Com-205	Understanding India	VC	2	1	-	2	4			100	35	100
6	B.Com-206	Accounting & Tally	Non-Credit*	-	-	-	-	-	-	-	-	-	-
		Total		14	5		20	20					500

*Non-credit but mandatory course.

Director
Prestige Institute of Management & Research, Gwalior (M.P.)

B.Com: Semester II

Session	B.Com -2025-2029
Class	B.Com
Semester	Second
Title of the Paper	Cost Accounting
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-201
Maximum Marks	100
Internal/ External	30/70

Learning Objectives:

This course will familiarize the students with the basic concepts of cost and various methods and techniques of costing as a separate system of accounting.

Course Outcomes: On completion of the course the students will be able to:

CO1a: Equip with basic knowledge of cost accounting.

CO1b: Apply various techniques of inventory, material and labour cost management.

CO2: Demonstrate cost sheet preparation for business tenders.

CO3: Understanding of process costing and reconciliation of cost accounting with financial statements.

CO4: Acquire knowledge about operating and job costing methods.

PO-CO-PSO Matrix							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1a	2	3	2	2	2	1	2
CO1b	2	3	2	3	2	1	3
CO2	3	2	1	2	2	2	2
CO3	3	2	1	3	-	3	2
CO4	3	2	1	2	-	3	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

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 Director
 Prestige Institute of Management
 & Research, Gwalior (M.P.)

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Unit -1	Principle of Best Utilization of Resources in Ancient Indian Tradition. Product costing in ancient business and economic models. Relationship between business ethics and cost control. Meaning, Scope and Advantages of Cost Accounting. Difference between Cost Accounting and Financial Accounting. Cost Accounting vs Standard Costing. Records and Accounting Auditing Rules. Activity – Industry Visit: Students may be taken on a tour of various industries where they can understand real-world production processes, cost control, and financial management.
Unit 2	Material Costing: Procurement of materials, Inventory Management and Control, Inventory Accounting, EOQ, Price Method (FIFO, LIFO, HIFO, Average Cost Method), Inflation Price Method, Slow and Non-moving Stock, Treatment of Losses, Scrap, Spoilage, Defective and Normal-Abnormal Wastage. Activity – Cost Analysis Project: Students may be asked to work on financial documents of a real company to analyze and evaluate various costs.
Unit 3	Labour Costing: Accounting and control of labour cost, Time Keeping, Time Booking and Payroll, Overtime, Idle Time, Labour Turnover and Fringe Benefits, Employee Cost Reporting, Methods of Wage Payments and Incentive Schemes – Halsey, Rowan, Taylor. Activity – Introduction Presentations: Students may be assigned tasks to give presentations on various costing techniques, analyzing data of a minimal organization.
Unit 4	Overhead Expenses and Unit Costing: Classification, allocation and absorption of overhead expenses. Under and Over Absorption. Capacity Level of Cost, Treatment of Certain Items in Costing (Interest on Capital, Packaging Expenses, Bad Debts, Research and Development Expenses). Calculation of unit costing and preparation of Cost Sheet. Job Costing. Activity – Interview: Interviews may be conducted with industry experts wherein students can interact with them on costing and related issues.
Unit 5	Contract Costing: Contract Costing, Sub Contract Costing, Process Costing (excluding Process Losses), Joint and By-products. Operating Cost Accounting: Transportation and Hotel Service Costing, Integral and Non-integral Cost Accounting, Reconciliation of Cost Accounting Records with Financial Accounts. Activity – Cost/Profit Analysis: Study of different types of transportation and hotel services.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	15
Assignment 1	3
Assignment 2	3
Assignment 3	3

Class Participation (Skill Development)	6
Total Marks- Internal Examination	30

Suggested readings:

1. Jain & Narang, Kalyani Publishers New Delhi
2. Lal, Jawahar and Seema Srivastava, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
3. Nigam, B.M. Lall and I.C. Jain, Cost Accounting, Principles and Practice, Prentice Hall of India, New Delhi.
4. Arora M.N., Cost Accounting, Principles and Practice, Vikas New Delhi.
5. Maheshwari S.N., Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi
6. Agrawal M.L. S.B. Agra Cost Accounting

Note: Latest edition of text book may be used.

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B.Com: Semester II

Session	2025-2029
Class	B.Com
Semester	Second
Title of the Paper	Business Law
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com -202
Maximum Marks	100
Internal/ External	30/70

Course Outcomes:

CO1a	Understand the meaning and essentials of contract and the different ways of performance and remedies available in case of breach of contract
CO1b	Learn about Indemnity Guarantee and Bailment also learn about the creation and termination of the contract of agency
CO2	Generate awareness of law related to sales of goods and the unpaid seller and rights, Duties of Buyer and Seller
CO3	Develop the approach towards partnership firm and how to dissolved a firm and Limited liability Partnership
CO4	Understand and analyze the different provision related to negotiable instruments, Dishonor of Cheque and Company formation and management

PO-CO-PSO Matrix:

PO-CO-PSO Matrix							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1a	3	2	1	2	2	3	2
CO1b	3	3	2	2	1	3	3
CO2	3	3	2	3	2	2	3
CO3	2	3	2	3	2	2	2
CO4	3	2	1	-	-	3	2

Course Mapping:

Local	Regional	National	Global
N	N	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Indian Contract Act, 1872 (Samjhauta Nyayashastra): Contract, types of contracts, agreement–offer and acceptance, essential features of a valid contract, termination of contracts, consequences of breach of contract. Activity – Contract Drafting: Such as leasing agreement, partnership agreement, or NDA (Non-Disclosure Agreement). This will help students understand legal language and contracts.
Unit 2	Indian Contract Act, 1872 (Specific Laws): Contract of indemnity, contract of guarantee, contract of bailment, contract of pledge, contract of agency. Activity – Mock Trial or Moot Court Competition: Organize or participate in a moot trial or mock court where students focus on business law matters. This may involve role-playing as lawyers, judges, or witnesses in simulated legal proceedings.
Unit 3	Negotiable Instruments Act, 1881: General introduction and negotiable instruments. Amendment Act, 2002. Indian Partnership Act, 1932. Activity – Field Visits: Visit law firms or corporate legal departments.
Unit 4	Consumer Protection Act, 1986 and 2018. Foreign Exchange Management Act, 2000 (FEMA). Activity – Case Study Competition: Host or participate in a case study competition where students analyze and present solutions to real-world business law challenges.
Unit 5	Competition Act, 2002: Introduction, concept, objectives, major provisions. Competition Commission of India – composition, powers, and functions. Activity – Debate / Lecture / Discussion: On commercial law issues.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	15
Assignment 1	3
Assignment 2	3
Assignment 3	3
Class Participation (Skill Development)	6
Total Marks- Internal Examination	30

Suggested Readings:

1. Kapoor, N.D. "Elements of Mercantile Law"
2. Singh, Avtar. "Business Law"
3. Kuchhal, M.C. "Business Law"
4. Gulshan, S.S. "Business Law"

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B.Com : Semester II

Session	2025-2029
Class	B.Com
Semester	Second
Title of the Paper	Business Organisation and Communication
Category	Minor
Compulsory/ Optional	Compulsory
Paper Code	B.Com-203
Maximum Marks	100
Internal/ External	30/70

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations by enhancing reading, writing and listening skills.
CO3	Students will be able to demonstrate the use of basic and advanced technological skills and to produce clear and concise business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

PO-CO-PSO Matrix

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1a	3	3	2	2	2	1	2
CO1b	2	3	2	3	2	1	3
CO2	3	2	2	2	2	2	2
CO3	3	2	2	3	1	3	2
CO4	3	2	1	2	-	3	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

UNIT – I	Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
UNIT – II	Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organisation- Need, Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Multi National Corporations.(MNC'S) - An Introduction In India.
UNIT – III	Communication- Introduction, Definition, Nature, Objects, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of communication - Verbal Communication, SWOT Analysis.
UNIT – IV	Non-Verbal communication - Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
UNIT – V	Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business, Group Communication Network.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	15
Assignment 1	3
Assignment 2	3
Assignment 3	3
Class Participation (Skill Development)	6
Total Marks- Internal Examination	30

Suggested Readings

1. Chhabra, T. N. – *Business Organisation and Management*, Sun India Publications.
2. Sherlekar, S. A. & Sherlekar, V. S. – *Modern Business Organisation and Management*, Himalaya Publishing House.
3. Singh, B. P. & Chhabra, T. N. – *Business Organisation and Management*, Kitab Mahal.
4. Raman, Meenakshi & Singh, Prakash – *Business Communication*, Oxford University Press.
5. Bovee, Courtland L., Thill, John V., & Chaturvedi, Mukesh – *Business Communication Today*, Pearson Education.

B.Com : Semester II

Session	2025-2029
Class	B.Com
Semester	Second
Title of the Paper	English
Category	AEC
Compulsory/ Optional	Compulsory
Paper Code	B.Com-204
Maximum Marks	100
Internal/ External	0/100

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations by enhancing reading, writing and listening skills.
CO3	Students will be able to demonstrate the use of basic and advanced technological skills and to produce clear and concise business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

PO-CO-PSO Matrix							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1a	3	3	2	2	2	1	2
CO1b	2	3	2	3	2	1	3
CO2	3	2	2	2	2	2	2
CO3	3	2	2	3	1	3	2
CO4	3	2	1	2	-	3	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy: *Lecture, PPT's, Mock Interviews, Extempore, JAM etc.*

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Unit -1	Unit I – Understanding Indian Culture 1. Rabindranath Tagore – “Where the mind is without fear” 2. Swami Vivekananda – “Chicago Speech (1893)” 3. R. K. Narayan – “Astrologer’s Day” 4. Introduction to <i>Sundarkand</i> of Valmiki’s <i>Ramayana</i> 5. A. L. Basham – “The Wonder That Was India” (an excerpt) Keywords: Heritage, Diversity, Pluralism, Values, Patriotism, Spirituality, Humanism, Social Harmony, Tradition, Modernity. Activity: • Group discussion on themes like “fearless thinking & nationalism” (Tagore), “religious harmony & tolerance” (Vivekananda), “social observations” (R. K. Narayan). • Creative expression – Poster or collage on “What Indian culture means to me.”
Unit 2	Unit II – Reading Skills 1. Reading Techniques: Skimming, Scanning 2. Identifying the Main Idea and Theme 3. Making Inferences and Drawing Conclusions 4. Analysing unseen passages on Indian history, society, and art Keywords: Inference, Main Idea, Theme, Tone, Purpose, Context Clues, Summary, Paraphrasing, Critical Reading. Activity: • Worksheets with unseen passages followed by questions on comprehension, vocabulary, and inference. • Summarizing articles from newspapers or magazines on cultural or social issues in India.
Unit 3	Unit III – Basic Language Skills Grammar: 1. Parts of Speech 2. Articles 3. Subject–Verb Agreement 4. Tenses and their application Vocabulary: 1. Synonyms, Antonyms, Homonyms, and Homophones 2. One-word Substitutes

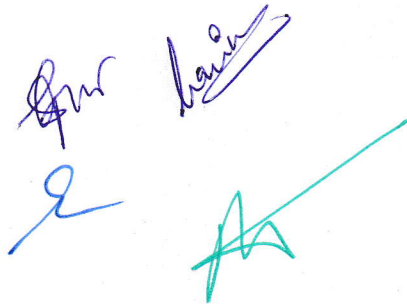
	3. Word Formation: Suffixes and Prefixes Keywords: Tense, Agreement, Clause, Phrase, Synonym, Antonym, Prefix, Suffix. Activity: - Grammar exercises (fill-in-the-blanks, error correction, sentence transformation). - Vocabulary-building games and quizzes.
Unit 4	Unit IV – Writing Skills - The Writing Process: Pre-writing, Drafting, Revising, and Editing - Paragraph Writing: Structure, Topic Sentence, and Coherence - Letter Writing: Formal and Informal Keywords: Cohesion, Coherence, Topic Sentence, Drafting, Revising, Editing. Activity: - Paragraph writing on topics such as <i>“My Favourite Indian Festival”</i> or <i>“The Importance of Technology in Modern India.”</i> - Letter and application writing exercises. - Essay writing on contemporary relevance issues. - Resume and Cover Letter Writing - Press Release and Advertisement Writing - Short Essays on Commerce and Economic Topics
Unit 5	Unit V – Situational Conversation - Meeting/Greeting – Introducing Self, Introducing people to one another - Apologies/Responses - Enquiring about a Course / Requesting Information - Agreeing/Disagreeing (with a proposal) Keywords: Register, Tone, Style, Audience, Purpose, Context, Etiquette, Persuasion. Activity: - Introducing and greeting (e.g., formal business meeting, college orientation, conference with a guest speaker, informal club gathering). - Debate – Agreeing and disagreeing with proposals such as <i>“The college should make attendance optional for lectures.”</i>

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	15
Assignment 1	3
Assignment 2	3
Assignment 3	3
Class Participation (Skill Development)	6
Total Marks- Internal Examination	30

Suggested Readings:

1. Jain N, Mukherji S, (2012) Effective business communication. New Delhi: Sultan Chand & Sons.
2. Lesikar, R. V. (2008). Business Communication. New Delhi: Tata McGraw Hill.
3. Matthukutty M. Monippally, (2013) Business Communication: From Principles To Practice
4. Verma S. (2014) Business Communication: Essential Strategies for 21st century. New Delhi: Vikas Publishing House
5. Chaturvedi P) Business Communication: Concepts, Cases, and Applications. Dorling Kindersley



B.Com : Semester II

Session	2025-2029
Class	B.Com
Semester	Second
Title of the Paper	Understanding India
Category	VC
Compulsory/ Optional	Compulsory
Paper Code	B.Com-205
Maximum Marks	100
Internal/ External	0/100

Course Outcomes:

CO1a	Explain the historical, cultural, and civilizational foundations of India and their relevance in contemporary society.
CO1b	Analyze India's social structure, including diversity in religion, language, caste, and ethnicity, and its impact on national integration
CO2	Understand the political and constitutional framework of India, including democratic values, governance, and citizenship
CO3	Evaluate India's economic development, challenges, and opportunities in the context of globalization and sustainability.
CO4	Develop an informed perspective on India's role in the global arena, including its foreign policy, cultural influence, and soft power.

PO-CO-PSO Matrix							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1a	3	3	2	2	2	1	2
CO1b	2	3	2	3	2	1	3
CO2	3	2	2	2	2	2	2
CO3	3	2	2	3	1	3	2
CO4	3	2	1	2	-	3	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	N

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy: Lecture, PPT's, Mock Interviews, Extempore, JAM etc.

Course Evaluation Criteria:

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B.Com : Semester II

Session	2025-2029
Class	B.Com
Semester	Second
Title of the Paper	Understanding India
Category	VC
Compulsory/ Optional	Compulsory
Paper Code	B.Com-205
Maximum Marks	100
Internal/ External	0/100

Course Outcomes:

CO1a	Explain the historical, cultural, and civilizational foundations of India and their relevance in contemporary society.
CO1b	Analyze India's social structure, including diversity in religion, language, caste, and ethnicity, and its impact on national integration
CO2	Understand the political and constitutional framework of India, including democratic values, governance, and citizenship
CO3	Evaluate India's economic development, challenges, and opportunities in the context of globalization and sustainability.
CO4	Develop an informed perspective on India's role in the global arena, including its foreign policy, cultural influence, and soft power.

PO-CO-PSO Matrix							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
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CO1b	2	3	2	3	2	1	3
CO2	3	2	2	2	2	2	2
CO3	3	2	2	3	1	3	2
CO4	3	2	1	2	-	3	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	N

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy: *Lecture, PPT's, Mock Interviews, Extempore, JAM etc.*

Course Evaluation Criteria:

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सैद्धांतिक प्रश्नपत्र के पाठ्यक्रम हेतु प्रारूप

भाग : परिचय		
कार्यक्रम: स्नातक प्रथम वर्ष	कक्षा: बी.ए./बी.कॉम./बी.एससी./बी.एच.एससी./बी.सी.ए./बी.बी.ए. (प्रथम वर्ष)	सत्र- 2025 - 26
विषय: Value Added Course (VAC)		
1	पाठ्यक्रम का कोड	B.COM - 205
2	पाठ्यक्रम का शीर्षक	भारत बोध (Understanding India)
3	पाठ्यक्रम का प्रकार: (कोर कोर्स/वोकेशनल)	VAC
4	पूर्वापेक्षा (यदि कोई हो)	कक्षा 12 वीं उत्तीर्ण
5	पाठ्यक्रम अध्ययन की परिलब्धियां (कोर्स लर्निंग आउटकम)	इस कोर्स का अध्ययन करने के बाद, 1. भारत के ऐतिहासिक, सांस्कृतिक और संवैधानिक स्वरूप की मूलभूत समझ विकसित करना। 2. भारतीय शिक्षा पद्धति, ज्ञान परंपरा और राष्ट्रीय मूल्यों के प्रति छात्रों में संवेदनशीलता उत्पन्न करना। 3. भारत की स्वतंत्रता संग्राम, लोकतांत्रिक विकास और वैश्विक भूमिका को समझने में सहायता करना। 4. संविधान में निहित दायित्वों एवं अधिकारों की जानकारी देकर छात्रों को जिम्मेदार नागरिक बनाना।
	क्रेडिट मान	2
7	कुल अंक	100

भाग ब - पाठ्यक्रम की विषयवस्तु		
व्याख्यान की कुल संख्या (प्रति सप्ताह घंटे में): घंटे		
कुल व्याख्यान - 30 घंटे		
ईकाई	विषय	व्याख्यान की संख्या
1	भारतीय इतिहास और सांस्कृतिक विरासत	06

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	• सिन्धु, वैदिक, और शास्त्रीय काल की विशेषताएँ • सह-अस्तित्व और बहुलता की भारतीय अवधारणा • सांस्कृतिक प्रतीक: धर्म, स्थापत्य, संगीत, नाट्य, लोकाचार • 'वसुधैव कुटुम्बकम्', 'सर्वे भवन्तु सुखिनः' जैसे सूत्रों की आधुनिक प्रासंगिकता गतिविधियाँ: • 'लोक से संवाद' कार्यक्रम - परिवार या समुदाय के किसी बुजुर्ग से पारंपरिक जीवन-मूल्य एवं ज्ञान पर चर्चा, और उसका लेखा-जोखा। असाइनमेंट विषय: • अपने गाँव या नगर की किसी स्थानीय सांस्कृतिक धरोहर/पर्व/लोककलाओं का लघु लेख चित्रों सहित तैयार करें (500 शब्द)।	
II	भारतीय संविधान और नागरिक दायित्व • वैदिक राजधर्म और आधुनिक संविधान • मूल अधिकार और कर्तव्य: धर्म-कर्तव्य-नैतिकता • युवा नागरिक और लोकतांत्रिक भागीदारी • शिक्षा का राष्ट्रनिर्माण में योगदान गतिविधियाँ: • 'जननीति संवाद' - छात्रों के बीच <i>माँक संविधान सभा</i> या <i>युवा संसद</i> का आयोजन, जिसमें भारत के मूल मूल्य प्रस्तुत करें। असाइनमेंट विषय: • किसी एक मौलिक अधिकार और उससे जुड़े कर्तव्य का वैदिक/शास्त्रीय दृष्टिकोण से विश्लेषण करें।	06

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	• भारतीय लोकतंत्र में युवाओं की भूमिका पर 'स्वराज से सुराज तक' दृष्टिकोण में निबंध (400 शब्द)।	
III	भारतीय ज्ञान परंपरा और शिक्षा दृष्टिकोण • भारतीय ज्ञान के स्रोत: वेद, उपनिषद, दर्शन, स्मृति, लोक-साहित्य • गुरुकुल परंपरा: शिष्य-केंद्रित शिक्षण, वाचिक परंपरा और स्मृति आधारित अधिगम • शिक्षा का उद्देश्य: आत्मोत्कर्ष एवं लोकसंग्रह • शिक्षक की भूमिका: 'आचार्य देवो भवः', चरित्र निर्माण, सामाजिक पुनर्निर्माण में योगदान गतिविधियाँ: • 'ज्ञानवार्ता' गोष्ठी - शास्त्रीय शिक्षा पर आधारित शिक्षण पद्धति (उदाहरण: संवाद, स्मृति आधारित अभ्यास) का डेमो प्रस्तुत करना। • श्लोक-गायन और उसका अर्थार्थ संवाद - विशेष रूप से शिक्षावल्ली (तैत्तिरीयोपनिषद), गीता आदि से। असाइनमेंट विषय: • किसी वैदिक ऋचा या उपनिषद वाक्य के आधार पर भारतीय शिक्षा के उद्देश्य का विवेचन करें। • अपने विद्यालय/ग्राम/परिवार में देखे गए गुरु-शिष्य परंपरा या जीवन-परमार्थ के उदाहरण पर लघु लेख।	06
IV	भारत का जीवन-दर्शन और सतत भविष्य की अवधारणा • भारतीय जीवन-दृष्टि: पुरुषार्थ चतुष्टय, आश्रम व्यवस्था और कर्तव्य आधारित नैतिकता	06

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	• प्रकृति के साथ सामंजस्य: यज्ञ, पंचमहाभूत, ऋतुचक्र और पर्यावरण संतुलन • भारतीय अर्थदर्शन: अर्थशास्त्र, स्वदेशी, श्रम-संस्कृति और लोक-उद्यम • सतत विकास और पर्यावरणीय न्याय की भारतीय अवधारणा गतिविधियाँ: • 'सादा जीवन उच्च विचार' विषय पर पोस्टर या स्लोगन लेखन • भारतीय पर्यावरणीय परंपराओं (जैसे यज्ञ, वृक्ष-पूजन, नदी महोत्सव आदि) पर समूह प्रस्तुति असाइनमेंट विषय: • पंचमहाभूत और भारतीय जीवन-दृष्टि • स्वदेशी से 'आत्मनिर्भर भारत' तक की यात्रा	
V	Unit 5: समकालीन भारत और वैश्विक भूमिका • स्वतंत्रता संग्राम में धार्मिक, सांस्कृतिक और बौद्धिक नेतृत्व की भूमिका • भारत का योगदान: अंतरिक्ष विज्ञान, योग, कूटनीति, शांति दर्शन • 'आत्मनिर्भर भारत': परंपरा और नवाचार का समन्वय • वैश्विक परिप्रेक्ष्य में भारत: 'सॉफ्ट पावर', बहुध्रुवीय विश्व में भूमिका गतिविधियाँ: • छात्रों द्वारा नीति-विकल्प प्रस्तुत करना (Indian Model vs Western Model)	06

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- "भारत@2047" विषय पर निबंध

असाइनमेंट विषय:

- ♦ "ग्लोबल भारत और सांस्कृतिक नेतृत्व की संभावना"
- ♦ "तकनीक और नैतिकता: भारतीय समन्वय की खोज"

भाग स- अनुशंसित अध्ययन संसाधन

पाठ्यपुस्तकें, संदर्भ पुस्तकें, अन्य संसाधन

सन्दर्भ ग्रन्थ सूची

1. काटदरे, इंदुमति। *भारतीय शिक्षा: संकल्पना एवं स्वरूप*। पुनरुत्थान प्रकाशन सेवा ट्रस्ट, अहमदाबाद।
2. कुमार, कृष्ण। *प्राचीन भारतीय शिक्षा पद्धति*। श्री सरस्वती सदन, दिल्ली।
3. सलूजा, चंद किरण। (2023)। *शिक्षा: भारतीय परिप्रेक्ष्य*। संस्कृत संवर्धन प्रतिष्ठान, नई दिल्ली।
4. कपूर, कपिल एवं सिंह, अवधेश कुमार (संपादक)। (2005)। *Indian Knowledge Systems* (खंड 1-2)। इंडियन इंस्टिट्यूट ऑफ एडवांस्ड स्टडी, शिमला; डी.के. प्रिंटवर्ल्ड, नई दिल्ली।
5. स्वरूप, देवेंद्र। *संस्कृति एक: नाम-रूप अनेक*। प्रतिभा प्रकाशन, नई दिल्ली।
6. स्वरूप, देवेंद्र (संपादक)। (2010)। *राष्ट्रीय शिक्षा आंदोलन का इतिहास (हिंदी संस्करण)*। प्रतिभा प्रतिष्ठान, नई दिल्ली।
7. अग्रवाल, वासुदेव शरण (संपादक)। (2023)। *राष्ट्र, धर्म और संस्कृति (निबंध संचयन)*। प्रभात प्रकाशन, नई दिल्ली।
8. मिश्र, रामेश्वर 'पंकज'। (2024)। *अद्वितीय समाजशास्त्र*। प्रभात प्रकाशन, नई दिल्ली।
9. पाण्डेय, ओम प्रकाश (संपादक)। (2023)। *भारत वैभव*। राष्ट्रीय पुस्तक न्यास (एनबीटी), नई दिल्ली।
10. सुब्बारायप्पा, बी.वी.। *भारतीय विज्ञान परंपरा*। राष्ट्रीय पुस्तक न्यास (एनबीटी), नई दिल्ली।

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<https://www.youtube.com/watch?v=VUOyldPx8h4>

<https://www.youtube.com/watch?v=1livkUGjeFA&list=PLfGFNxUDX0eholQwKZ2ekqaxY3PDtoDq-&index=4>

<https://www.youtube.com/watch?v=SuMnvLxc9ic>

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

https://www.youtube.com/watch?v=YZQeUq5d48Q&list=PL_a1TI5CC9RG8wPaNNDOK6VjSdhe0KsHE&index=6

https://www.youtube.com/watch?v=9PLs_N6WbxE

भाग द - अनुशंसित मूल्यांकन विधियां

अनुशंसित सतत मूल्यांकन विधियां:

अधिकतम अंक: 100

न्यूनतम अंक 35

विश्वविद्यालयीन परीक्षा: 100

आकलन: विश्वविद्यालयीन परीक्षा समय: 02 घंटे	अनुभाग (अ) पांच लघु प्रश्न अनुभाग (ब) पांच दीर्घ उत्तरीय प्रश्न	कुल अंक: 100
कोई टिप्पणी/सुझाव:		

Ashwarye
डा. युष्मा 21/02/2021
यज्ज्यापुड
अध्यक्षा, अध्ययन पोर्टल
दे. अ. वि. विद्यालय इन्फो 2

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B.Com: Semester II

Session	2025-2029
Class	B.Com
Semester	Second
Title of the Paper	Accounting & Tally
Category	Non-Credit
Compulsory/ Optional	Compulsory
Paper Code	B.Com-206

Course Objective:

The objective of this course is to help students to acquire conceptual and working knowledge of the well-known accounting software i.e. Tally ERP.9

Course Outcomes: On completion of the course students will be able to: CO1(a): To understand Fundamentals of basic accounting
CO1 (b) : To Develop the knowledge of tally's features.
CO2: To develop the understanding of stocks groups and managing inventory of an organization.
CO3: Apply GST & TDS rules practices in real business.
CO4: To Create and analyse the different MIS Reports for managerial decision makings.

PO-CO-PSO Matrix							
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1a	3	3	2	2	2	1	2
CO1b	2	3	2	3	2	1	3
CO2	3	2	2	2	2	2	2
CO3	3	2	2	3	1	3	2
CO4	3	2	1	2	-	3	2

Unit -1	Financial Accounting – Concept of Double Entry System, Basic accounting principles and concepts, Preparation of Journals, Preparation of Ledgers and Trial Balance, financial statement preparation. Advanced Accounting Features (Cost centers and cost categories, Inventory management, Inventory information: Determination of stock groups, Stock items and stock units, Stock Groups, Stock Categories, Stock Item, Reorder Levels, Item Classification, Bank Reconciliation Statement).
Unit 2	Tally ERP 9 – Introduction of Tally ERP 9, Advance Features of Tally, Installation and configuration, Gateway of Tally, Migration Tally, ERP 9 Data to Tally Prime, Introduction of F11 and F12, Configurations and Setting up Account Heads, Security Controls and User Management, Tally Audit and Compliance, Multi-Currency Transactions, Multi-Location Inventory Creating, altering, and shutting a company
Unit 3	Voucher Entries – Basic voucher types, Back Up & Restore, Budgets & Controls, GST Reports, TDS Reports, Back-up and Restore of Existing Companies. Payroll Accounting, Purchase Cycle (Purchase Order, Receipt Note, Purchase Invoice with Valued Transactions and GST Calculation for Intrastate & Interstate Transactions).

Unit 4	Voucher Entries - Sales Cycle (Sales Order, Delivery Note, Sales Invoice (with Zero Valued Transactions & Different Types of Billing), Order Rejections & Order Returns, Production Formula & Manufacturing Journal).
Unit 5	Practical Training: • Creation of Company • Create a group, Display & Alter in a Company • Prepare Final accounts of a company in Tally ERP 9
	• Prepare Final accounts of a company in Tally ERP 9 with Inventory • Preparation of payroll

Course Evaluation Criteria: Non-Credit

Suggested Reading:

1. Tally ACE, by Tally Education Pvt. Ltd.
2. GST using Tally.ERP9, by Tally Education Pvt. Ltd.
3. Application of GST using Tally.ERP9 (Online Guide), by Genuine Education (available on www.tallysikho.com)
4. Accountancy Simplified: Core Accounting Concepts & Practices, by Tally Education Pvt. Ltd.

Handwritten signature and initials in blue and green ink.