



Office of the Principal

HC (IV)

GOVT. DEGREE COLLEGE BALDWARA

Tehsil Baldwara, District Mandi (H.P.) 175033

Phone No. : 01905-292204

Website : www.gcbaldwara.ac.in

Email ID : gcbaldwara@gmail.com

Ref. No. *Session 2024-25*

Date

GDC Baldwara follows the Internal Assessment mechanism suggested by Himachal Pradesh University/ Sardar Patel University and its modifications time to time. The mechanism which was under force in session 2024-25 is mentioned in the attachment.

Principal
GDC Baldwara
Distt. Mandi
Principal
G.D.C. Baldwara
Distt. Mandi (H P)



GOVT. COLLEGE BALDWARA

Distt. Mandi (H.P.)

Sr. No.: 1057

EXAMINATION ANSWER SHEET

Answer Sheet 12 Pages

FOR EXAMINER ONLY

Sr. No.	Award
1	05
2	04
3	03
4	04
5	03
6	01
7	
8	
9	
10	
Total (in Figures)	90
(in words)	90

Instruction : Read the following instructions carefully :

1. Write on Both sides except the reverse of title page of the Answer book.
2. A candidate having in his/her possession books, papers of reference of any kind shall be liable for disqualification/expulsion.
3. This answer book must be handed over to the concerned invigilator even if no question has been attempted.
4. Disciplinary action will be taken against a candidate who returns this answer book totally blank or who writes something which is not related to the subject.
5. All the candidate must cross all the blanks pages left before handing over the answer sheet to the invigilator.
6. No candidates is allowed to leave the examination hall till the expiry of half the allotted time.

(For candidates only)

Fill up the following particulars

1. Name of the Examination MTT
2. Year 2024
3. Class Roll No. 22.COM.008
4. University Roll No. 10
5. Class Bcom 2nd Year
6. Subject Company Law
7. Course Code BC 201
8. Course Title
9. Date & Day 20/12/2024 / Friday
10. No. of Supplementary Sheets Attached

Examiner's full Signature



GOVT. COLLEGE BALDWARA

Distt. Mandi (H.P.)

Sr. No.: 2186

EXAMINATION ANSWER SHEET

Answer Sheet 12 Pages

FOR EXAMINER ONLY

Sr. No.	Award
1	03
2	02
3	02
4	02
5	
6	
7	
8	
9	
10	
Total (in Figures)	09
(In words)	09

Instruction : Read the following instructions carefully:

1. Write on Both sides except the reverse of title page of the Answer book.
2. A candidate having in his/her possession books, papers of reference of any kind shall be liable for disqualification/expulsion.
3. This answer book must be handed over to the concerned Invigilator even if no question has been attempted.
4. Disciplinary action will be taken against a candidate who returns this answer book totally blank or who writes something which is not related to the subject.
5. All the candidates must cross all the blanks pages left before handing over the answer sheet to the invigilator.
6. No candidates is allowed to leave the examination hall till the expiry of half the allotted time.

(For candidates only)

Fill up the following particulars

1. Name of the Examination: M.T. Level 1
2. Year: Bcom 1st year
3. Class Roll No.: 2400001
4. University Roll No.: 1
5. Class: Bcom 1st year
6. Subject: Business Law
7. Course Code: 1
8. Course Title: 1
9. Date & Day: Fri 12/02/2021
10. No. of Supplementary Sheets Attached: 1

Examiner's full Signature

[Signature]



GOVT. COLLEGE BALDWARA

Distt. Mandi (H.P.)

EXAMINATION ANSWER SHEET

Answer Sheet 12 Pages

Sr. No.: 3506

FOR EXAMINER ONLY

Sr. No.	Award
1	04
2	03
3	03
4	03
5	01
6	01
7	
8	
9	
10	
Total (in Figures)	15
(In words)	30

Instruction : Read the following instructions carefully :

1. Write on Both sides except the reverse of title page of the Answer book.
2. A candidate having in his/her possession books, papers of reference of any kind shall be liable for disqualification/expulsion.
3. This answer book must be handed over to the concerned invigilator even if no question has been attempted.
4. Disciplinary action will be taken against a candidate who returns this answer book totally blank or who writes something which is not related to the subject.
5. All the candidate must cross all the blanks pages left before handing over the answer sheet to the invigilator.
6. No candidates is allowed to leave the examination hall till the expiry of half the allotted time.

(For candidates only)

Fill up the following particulars

1. Name of the Examination
2. Year 2024
3. Class Roll No. 22 cam 08
4. University Roll No.
5. Class B cam 2nd year
6. Subject Cost Accounting
7. Course Code BC 2.5
8. Course Title
9. Date & Day 11/12/2024 / Wednesday
10. No. of Supplementary Sheets Attached

I certify that I have myself examined this answer book.

Examiner's full Signature

Topic

Notes

Date

Assignment

Name :- Neha
Subject :- Indian Economy
Roll No :- 2206049
University Roll No :- 202201500304042

Submitted To :- Dr. Nancee

Submitted By :- Neha

Assignment Work of Company Law

Name - Anjali
Class - B.COM 2nd year
Roll No - 23COM004 (202301800304004)
Subject - Company Law
College - Govt. degree college
Baldwara

Year - 2025 - 26

Submitted by :- Anjali

Submitted to :- Dr. Nand

Teacher's Remarks:

ASSIGNMENT OF BANKING AND INSURANCE WORK

NAME :- Mahinder Singh

CLASS :- Bcom 3rd Year

Roll No :- 21com021

Sub. code :- B.C 3.5 CB

UNIVERSITY Roll No :- 3210170023

DATE :- 11-03-2025

Submitted To :- Dr. Nancee

है जिसे अंतिम रूप में भीतिक पूर्णता के नहीं है। सेवाओं की उपयोगिता आरम्भ सुमेलता मनाइज्म उपचार व समय की दृष्टि आदि के रूप में होती है।

(*) सेवाओं की विशेषताएं (features of service)

① अमूर्तता - सेवाओं का भीतिक आश्रित नहीं होता। इसे देख नहीं सकते, छू नहीं सकते न ही इसे स्पर्श जा सकता है। इसे कंकल मरिस्त्र कपा जा सकता है। परन्तु इसकी उपयोगिता में संश्लेष प्राप्त होती है।

② भिन्नता - सेवाओं में स्वरूपता का आश्रित होता है। जैसे बैंक के कर्मचारी का व्यवहार स्कु ब्राह्म के प्रात तू मीरपूण हो सकता है जबकि अन्य ब्राह्मों के

(*) Service Sector: Meaning and Importance

सेवा क्षेत्र :-

इसका आशय उस क्षेत्र से है जो अदृश्य उत्पाद उपलब्ध कराता है।

(It refers to that sector which provides intangible products)

सेवा क्षेत्र में वे क्रियाएँ शामिल की जाती हैं जो अर्थव्यवस्था में उत्पादन प्रक्रिया में सहायक होती हैं। इन क्रियाओं में प्राथमिक क्षेत्र व द्वितीयक क्षेत्र में संलग्न व्यक्तियों, सेवाएँ जैसे कि परिवहन, दूरसंचार, बैंकिंग, विमा, व्यापार आदि शामिल हैं। सेवा क्षेत्र भारत के सकल घरेलू उत्पाद में आधे से भी अधिक योगदान दे रहा है।

(*) सेवाओं का अर्थ (Meaning of Services)

सेवाओं में वे आर्थिक क्रियाएँ शामिल

and the valuation made by different valuers and the tax authorities. How ever due to conventions and judicial decision over a long time, certain principles have been evolved on which we can base our judgement.

According to William Pickles.

The underlying principles of valuation of shares are by no means difficult but their application calls for a considerable knowledge of technical points.

Need of Valuation of Share :-

• On Amalgamation in Nature of Pyrochas :-

When two or more companies doing similar business go into liquidation and new company is formed to take over their business, it is

AWARD LIST

Govt. Degree College Baldwara
Distt. Mandi (H.P.)

House Exam 2024.

Class B.A. 3rd year Subject Sociology

Course Title Polity and Society in India Course Code SOC-1307

M. Marks 15 Min. Pass Marks 06

Sr. No.	University Roll No.	Class Roll No.	Marks Obtained
1		22 HIST-12	15
2		13	14
3		14	15
4		17	10
5		18	15
6		23	12
7		26	09
8		32	14
9		33	14
10		42	11
11		44	12
12		46	12
13		21 HIST-62	14
14		73	09
15		22 HIN 01	14
16		09	11
17		13	06
18		16	11
19		23 HIN 23	09
20			

Pass 39 Fail NIL

Full Signature of Examiner,
Name Mananma Delli

Marked By

AWARD LIST

Govt. Degree College Baldwara
Distt. Mandi (H.P.)

House Exam 2024.

Class B.A. 3rd year Subject Sociology

Course Title Polity and Society in India Course Code SOC-1307

M. Marks 15 Min. Pass Marks 06

Sr. No.	University Roll No.	Class Roll No.	Marks Obtained
1		22 POL-01	12
2		04	10
3		07	13
4		12	12
5		13	07
6		14	09
7		15	16
8		16	15
9		21	15
10		22	10
11		23	09
12		29	08
13		38	13
14		45	07
15		22 HISTOI	15
16		04	08
17		05	11
18		07	09
19		08	08
20		11	08

Pass Fail

Full Signature of Examiner
Name

Marked By

AWARD LIST

Govt. Degree College Baldwara

Distt. Mandi (H.P.)

House Exam 2024.


Class B.Com I Subject Commerce

Course Title B.Com Course Code B.C.I. 2

M. Marks 15 Min. Pass Marks 6

Sr. No.	University Roll No.	Class Roll No.	Marks Obtained
1		23com03	6
2		24com001	4
3		02	8
4		03	6
5		05	13
6		06	10
7		07	10
8		08	9
9		09	6
10		10	4
11		11	13
12		12	5
13		13	12
14		14	13
15		17	8
16		18	5
17			
18			
19			
20			

Pass Fail


 Full Signature of Examiner
 Name Kanchana Devi

Marked By

AWARD LIST

Govt. Degree College Baldwara

Distt. Mandi (H.P.)

House Exam 2024.


Class B.Com III Subject Commerce

Course Title Entrepreneurship Course Code P.C. 3.3

M. Marks 15 Min. Pass Marks 6

Sr. No.	University Roll No.	Class Roll No.	Marks Obtained
1		21com021	12
2		08	12
3		22com001	9
4		02	13
5		04	11
6		07	14
7		09	8
8		13	9
9		15	9
10		17	11
11		18	11
12		21	11
13		22	9
14		29	12
15		30	13
16		32	13
17		34	8 11
18		36	8
19		37	7
20		48	12

Pass Fail


 Full Signature of Examiner
 Name Kanchana Devi

AWARD LIST

Govt. Degree College Baldwara
Distt. Mandi (H.P.)

House Exam 20.....

Class B.Sc. Ist Subject Zoology

Course Title General Zoology Course Code Zo-101

M. Marks 15 Min. Pass Marks 06

Sr. No.	University Roll No.	Class Roll No.	Marks Obtained
1		23BOT-01	06 = 03
2		04	05 = 03
3		24BOT 03	05 = 03
4		06	06 = 03
5		24CH 05	14 = 07
6		24ZOO 01	03 = 02
7		02	07 = 4
8		04	03 = 2
9		11	04 = 2
10		13	12 = 6
11		14	06 = 3
12			
13			
14			
15			
16			
17			
18			
19			
20			

Pass ...02... Fail ...09...

Full Signature of Examiner
Name Dehwar Kr

Govt. Degree College Baldw
Distt. Mandi (H.P.)

House Exam 2024

Class B.Sc - Ist Subject MATHS

Course Title Diff Calculus Course Code MATH 10

M. Marks 30 Min. Pass Marks 12

Sr. No.	University Roll No. CLASS ROLL NO.	Class Roll No.	M. Obt
1	24MATH001	—	06
2	004	—	05
3	006	—	04
4	24PHY 010	—	20
5	003	—	04
6	24CHEM002	—	18
7	004	—	10
8	006	—	20
9	007	—	05
10	24CHEM 001	—	24
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Pass Fail

Marked By

Full Signature of Examiner
Name Dehwar Kr

B.Com Year III

Paper ECONA 314: INDIAN ECONOMY

Generic Elective (GE)-2

Duration: 3 hrs.

Marks: 70(Regular students

70 (ICDEOL students)

Number of credits: 6 Number of Lectures (L): Practical (P): Tutorial (T): 44:00:16

Course Description

This course is designed to enable students to have in-depth knowledge of various problems and issues faced by Indian Economy. The course will concentrate on both the achievements and the issues of the economy.

Course Outline

Unit	Title	Credits L
I.	Understanding the Indian Economy Impact of colonization on Indian Economy. Post-Independence Economy; Planning for the economy – objectives, strategy and achievements (Plan wise details to be excluded). State of the Economy in 1991. Features of the Economic Reforms and Structural Adjustment Programme: Liberalization, Privatization and Globalization. Appraisal of Economic Reform Programme. Relevance of planning in the context of globalization, Objectives and Functions of NITI Aayog.	12
II.	Problems Faced by Indian Economy Poverty: definition and estimate, poverty line, poverty alleviation programs. Inequality: income and regional inequality – causes and corrective measures. Unemployment: concepts, measurement, types, causes and remedies. Food problem and food security, Role of Public Distribution System (PDS) in India. Direct Cash Transfer Scheme of Government.	10
III.	Agriculture in India Pattern of Growth of Indian Agriculture since 1950; Land Reforms, Green Revolution, Agricultural Production, Productivity. Factors Influencing Agricultural Development: Marginalization, Labour, Marketing and Finance. Issues and challenges in agricultural credit and subsidy. Deceleration in the 1990s – Causes and Future Challenges. Economic Liberalization and Emerging Trends in Indian Agriculture. New Agricultural Policy (In the context of liberalization.)	12
IV.	Industries in India Role of Industry in Economic Development. Pattern of Industrialization,	10

	Industrial development during the plan period. Role, Growth and Problems of Cottage, small scale and Medium scale industries in India. Industrial Policy: 1948, 1956 and 1991 and Recent Developments. Impact of New Industrial Policy on Industrial Sector.	
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Suggested Readings:

1. U. Kapila (2010): Indian economy since Independence. Academic Foundation, New Delhi
2. S. Chakraborty (): Development Planning: The Indian Experience. Clarendon Press.
3. Jalan Bimal 1992, The Indian Economy - Problems and Prospects.
4. A. Panagariya (2008): India: the Emerging Giant, Oxford University Press, New York
5. S. Acharya and R. Mohan (Eds.) (2010): India's Economy: Performance and Challenges, Oxford University Press, New Delhi.
6. I. J. Ahluwalia and I. M. D. Little (Eds.) (1998): India's Economic Reforms and Development: Essays for Manmohan Singh, Oxford University Press, New Delhi.

Note: Latest edition of text books may be used.

**** For ICDEOL students:** -The end year exam will be of 70 marks for theory paper and 30 marks for internal assessment based on the assignments.

Sociology Syllabus

BA- 2nd Year

Core Course: DSC- 2C

Code: SOCL-A 202

Course: Methods of Sociological Enquiry

Course Code	Code: SOCL-A 202	
Credits-6	L (L=Lecture)	T (T=Tutorial)
	L-5	T-1
Course Type	Core Course	
Lecture to be Delivered	(1 hr. each), (L=75, T=15)	

Examination Marks Distribution

Maximum Marks	Internal Assessment (IA)	Term End Examination (TEE)	Pass Marks		
			IA	TEE	Aggregate
100	30	70	11	25	40

Note: Minimum passing marks will be 40% in aggregate. However, 35% each in Internal Assessment and final examinations will be compulsory

Term End Examination System

Maximum Marks Allotted	Time Allowed
70	3.00 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Class Test (Marks)	House Test (Marks)	Tutorials/Assignments/General Behavior of Students, etc. (Marks)	Attendance (Marks)	Total Marks
05	10	10	5	30

Note: Class test to be taken by teacher on the completion of 40% syllabus and house test on the completion of 75% syllabus

Course Contents

Course Objective:

The course is a general introduction to the methodologies of sociological research methods. It will provide the student with some elementary knowledge of the complexities and philosophical underpinnings of research.

Unit	Topics
I	Logic of Social Research: (i) Meaning, Steps and Types of Social Research, (ii) Objectivity and Subjectivity in Social Research.
II	Methodological Perspectives: (i) Scientific Method (ii) Comparative Method; Case Study Method
III	Modes of Enquiry: (i) Theory and Research (ii) Theory and Fact
IV	Tools of Data Collection: (i) Observation and Interview Method (ii) Interview Schedule and Questionnaire

Suggested Readings

1. Ahuja, Ram. 2010. *Research Methods*. Jaipur: Rawat Publications.
2. Bailey, K. 1994. *Methods of Social Research*. New York: The Free Press.
3. Bhandarkar, P.L. & T.S. Wilkinson. 2010. *Methodology and Techniques of Social Research*. New Delhi: Himalaya Publishing House.
4. Black, James A. and Dean J. Champion. 1976. *Methods and Issues in Social Research*. New York: Wiley.
5. Bryman, A. 2008. *Social Research Methods*. Oxford: Oxford University Press.
6. Goode, William J. & Paul K. Hatt. 2006. *Methods in Social Research*. Delhi: Surjeet Publications.
7. Kerlinger, Fred N. 1964. *Foundations of Behavioral Research*. Delhi: Surjeet Publications.
8. Kothari, C.R. 1985. *Research Methodology: Methods & Techniques*. New Delhi: New Age International Publishers.
9. Kumar, Ranjit. 2014. *Research Methodology: A Step-by-Step Guide for Beginners*. New Delhi: Sage Publications.
10. Lofland, J. and Lofland L. 1984. *Analysing Social Settings: A Guide to Qualitative Observation and Experiment*. California: Wadsworth.
11. Madge, John. 1985. *The Tools of Social Science*. London: Taylor and Francis.
12. Marvasti, Amir B. 2004. *Qualitative Research in Sociology*. London: Sage Publications.
13. Morgan, David L. 1996. 'Focus Groups', *Annual Review of Sociology*.
14. Neuman, W.L. 2009. *Social Research Methods: Qualitative and Quantitative Approaches*. New Delhi: Pearson Publications.
15. Seltiz, Claire et. al. 1962. *Research Method in Social Relations*. London: Weinhart and Winston.
16. Young, Pauline V. 1966. *Scientific Social Surveys and Research*. New Delhi: Prentice Hall.

(Note: Students may also use any standard Hindi Medium book available in Sociology)

Sociology Syllabus BA-2nd Year

Core Course: DSC-1-C

Code: SOCL-A 201

Course: Sociological Theories

Course Code	Code: SOCL-A 201	
Credits-6	L (L=Lecture)	T (T=Tutorial)
	L-5	T-1
Course Type	Core Course	
Lecture to be Delivered	(1 hr. each), (L=75, T=15)	

Examination Marks Distribution

Maximum Marks	Internal Assessment (IA)	Term End Examination (TEE)	Pass Marks		
			IA	TEE	Aggregate
100	30	70	11	25	40

Note: Minimum passing marks will be 40% in aggregate. However, 35% each in Internal Assessment and final examinations will be compulsory

Term End Examination System

Maximum Marks Allotted	Time Allowed
70	3.00 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Class Test (Marks)	House Test (Marks)	Tutorials/Assignments/General Behavior of Students (Marks)	Attendance (Marks)	Total Marks
05	10	10	5	30

Note: Class test to be taken by teacher on the completion of 40% syllabus and house test on the completion of 75% syllabus

Course Contents

Course Objective:

The present course introduces the students to the classical sociological thinkers, whose work has shaped the discipline of sociology. Acquaintance with the writing of three thinkers (Auguste Comte, Karl Marx, Max Weber, Emile Durkheim) would equip the students with theoretical insights to know, analyze and interpret the social scenario around them and would also familiarize them with the different sociological perspectives and theories.

Unit	Topics
I	August Comte: (i) Law of Three Stages (ii) Hierarchy of Sciences
II	Karl Marx: (i). Dialectical Materialism; Materialistic Interpretation of History (ii). Class and Class Struggle
III	Max Weber: (i). Social Action (Meaning, Characteristics and Types) (ii). Power and Authority
IV	Emile Durkheim: (i). Theory of Religion (Meaning, Beliefs, Rituals, Sacred, Profane, Totemism and Function) (ii). Social Solidarity (Meaning, Characteristics and Types)

Suggested Readings

1. **Abraham, Francis.** 1982. *Modern Sociological Theory: An Introduction.* New Delhi: Oxford University Press.
 2. **Abraham, F. & Morgan.** 1985. *Sociological Thought.* Delhi: Macmillan.
 3. **Aron, R.** 1967. *Main Currents in Sociological Thought.* London: Weidenfield and Nicholson.
 4. **Calhoun, J. Craig.** 2007. *Classical Sociological Theory.* 2nd Edition Blackwell, pp. 73-130.
 5. **Durkheim, E.** 1958. *The Rules of Sociological Method.* Glencoe: Free Press.
 6. **Fletcher, Ronald.** 1971: *The Making of Sociology.* Jaipur: Rawat Publications.
 7. **Gerth, H.H. and C. Wright Mills (eds.).** 1948. *From Max Weber: Essays in Sociology.* London:
 8. **Jayapalan, N.** 2001. *Sociological Theories.* Atlantic Publisher, pp.35-69.
 9. **Jones R.A.** 1986. *Emile Durkheim: An Introduction to Four Major Works.* London: Sage Publications.
 10. **Kundu, Abhijit.** 2011. *Sociological Theory.* New Delhi: Pearson Publications.
 11. **Marx, K. and Friedrich Engels.** 2002. *The Communist Manifesto.* Harmondsworth: Penguin.
 12. **Ritzer, George.** 2000. *Sociological Theory.* Boston: McGraw Hill.
 13. **Turner, J.H.** 1987: *The Structure of Sociological Theory.* Jaipur: Rawat Publications.
- (Note: Students may also use any standard Hindi Medium book available in Sociology)

B.Com.: Year II

Paper BC 2.5: COST ACCOUNTING

Duration: 3 hrs.

Marks: 70(Regular students)

Lectures: 65

70 (ICDEOL students)

Objective: The objective of this paper is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems.

Contents

UNIT	TOPIC	DETAILS
1	Introduction	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organisation.
2	Elements of Cost: Material	Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
3	Elements of Cost: Labour	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.
4	Elements of Cost: Overheads. Book Keeping in Cost Accounting	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts
5	Methods of Costing	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:-

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Jawahar Lal, *Cost Accounting*. McGraw Hill Education

3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
4. Rajiv Goel, *Cost Accounting*. International Book House
5. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons.
9. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.
10. M.L. Agarwal and Gupta K.L., *Cost Accounting*, Sahitya Bhawan Publications, Agra.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

Minor test(Class test for 5 marks+ House test for 10 marks) 15 marks

Assignments/ seminars/ class test/ tutorials/ quiz 10 marks

Attendance 5 marks

Distribution of marks for CCA in Each course

Minor test(Class room test + House test) (5+10) 15 marks

Tutorial/ Home Assignment 10 marks

Attendance 5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

5 marks are assigned for the quality of contents and structure of the assignment.

5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

Note: In numerical papers, there should be preferably 50 percent numerical questions in each unit.

**** For ICDEOL students:-The end year exam will be of 70 marks for theory paper and 30 marks for internal assessment based on the assignments.**

B.Com: Year I
Paper BC 1.1: FINANCIAL ACCOUNTING

Duration: 3 hrs.

Marks: 50 (Regular student)
50 (ICDEOL student)

Lectures: 52, Practical: 26

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

UNIT	TOPIC	DETAILS
1	(a) Theoretical Framework	i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.
	(b) Accounting Process	From recording of a business transaction to preparation of trial balance.
2	(a) Business Income	i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue recognition: Recognition of expenses. iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2 (Theory only)
	(b) Final Accounts	Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business

		entities
3	Accounting for Hire-Purchase and Instalment Systems, Consignment, and Joint Venture	<p>i) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.</p> <p>ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee.</p> <p>iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).</p>
4	Accounting for Inland Branches and Accounting for Dissolution of Partnership Firm	<p>Accounting for Inland Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p> <p>Accounting for Dissolution of Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>
Practical/ Live Projects	Computerised Accounting Systems	Computerised Accounting Systems : Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

**** Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.**

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House

8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of the text books should be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
Attendance	5 marks

Distribution of marks for CCA in Each course

Minor test(Class room test + House test) (5+10)	15 marks
Tutorial/ Home Assignment	10 marks
Attendance	5 marks
Total = 30 marks	

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks EACH in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
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(A) Mode of conducting Minor Test (15 Marks) will be as under:-

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(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

5 marks are assigned for the quality of contents and structure of the assignment.

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Year Examination(50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & A	Question to be attempted	Marks	Max. Marks
A	1	8 (2 ques. from each unit)	Complete	Short answer type questions (not more than 5 lines)	5	2 each	10
B	-	2	Unit- I	Essay type	1	10	10
C	-	2	Unit- II	Essay type	1	10	10
D	-	2	Unit- III	Essay type	1	10	10
E	-	2	Unit- IV	Essay type	1	10	10
Sub Total							50
Practical Exam(Practical 10+ Viva 5 + Workbook 5)/ Live Projects (15 Workbook+ 5 Viva)							20
Total							70

* Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

** For ICDEOL students:-The end year exam will be of 50 marks for theory paper,20 marks for practical and 30 marks for internal assessment based on the assignments.

*** Note: In numerical papers, there should be preferably 50 percent numerical questions in each unit.