

SESSION 2025-26
B.COM 1ST SEM
BUSINESS STATISTICS
COURSE CODE – 24COM401DS02

JULY-AUGUST 2025

UNIT: 1

Statistics: Meaning, Definition, Needs & Objectives Collection of data-types, methods. classification and tabulation of data, graphic diagrammatic presentation.

SEPTEMBER 2025

UNIT : 2

Measurement of Central Tendency and Variation - Mathematical and fractional averages. Measures of absolute and relative variations.

OCTOBER 2025

UNIT: 3

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

NOVEMBER 2.025

UNIT: 4

Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

BCOM 1st SEM

FINANCIAL ACCOUNTING

SUBJECT CODE- 24COM401DS01

JULY-AUGUST 2025

Unit 1:

Introduction: meaning, objectives, process, limitations, and basic terms of Accounting: Generally accepted Accounting Principles; Accounting Standard-ASI, Journalizing, Posting, and Preparation of trial balance.

SEPTEMBER 2025

Unit 2:

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation-straight line method and diminishing balance method, change of method. Accounting Standard.

OCTOBER 2025

Unit 3

Accounting Error and Their Rectification, Final Accounts with adjustments.

NOVEMBER 2025

Unit 4:

Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, Limitation of Computerised Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software. Accounting for non-profit organizations.

B. COM 3RD SEM

CORPORATE ACCOUNTING

SUBJECT CODE – 25COM1403DS01

JULY-AUGUST 2025

Unit 1

Accounting for Share Capital and Debentures: Issue of equity shares, allotment and forfeiture, issue of Debentures and redemption.

SEPTEMBER 2025

Unit 2

Underwriting of shares and Debentures, Valuation of shares : methods, Treatment of profit and loss prior and subsequent to incorporation.

OCTOBER 2025

Unit 3

Company Final Accounts: Provisions of the Companies Act, 2013 -Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts Statement of Profit and Loss and Balance Sheet.

NOVEMBER 2025

Unit 4

Accounting for Holding and Subsidiary Companies: Consolidated Financial Statements.