

**Undergraduate Programme
Faculty of Commerce**

Programme Name: Bachelor of Commerce

B. Com. (Hons.)

Subject / Discipline – ABST

**(Syllabus as per NEP – 2020 and Choice Based Credit
System)**

Medium of instruction: Hindi / English

w.e.f. Academic Session 2023-24



**Department of Accountancy & Business Statistics
S. S. Jain Subodh P.G. (AUTONOMOUS) College
Ram Bagh, Tonk Road, Jaipur**

Programme Name: Bachelor of Commerce
B. Com. Hons. (ABST)

S. No.	Discipline / Subject	Page No.
1.	Programme Prerequisite and Outcome	2-3
2.	Scheme of Examination	3
3.	Contact Hours	4
4.	Exit and Entrance Policy	4
5.	Letter grade and Grade Points	5
6.	Semester wise Paper Detail	6
7.	Detailed Syllabus of Semester I and II (ABST)	7-54

Name of College	S. S. Jain Subodh P. G. College, Jaipur
Name of Faculty	Commerce
Name of Programme	B.Com. (Hons.)
Name of Discipline	Major Discipline - ABST Minor Discipline - Bus. Admn., EAFM

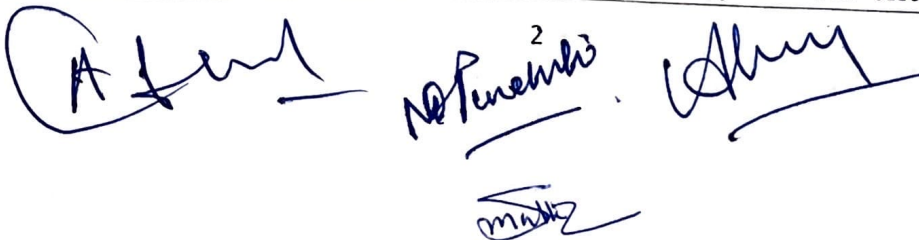
PROGRAMME PREREQUISITES

12th Standard pass from CBSE, RBSE or a recognized board of education in any stream.

PROGRAMME OUTCOMES (POs)

Program Outcome in B.Com.(ABST) with Minor in Bus. Admn. or EAFM:

1. Accounting Knowledge: Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation.
2. Financial Statement Analysis: Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations, and making informed decisions based on financial information.
3. Taxation: Students will gain knowledge of tax laws, regulations, and procedures, both for individuals and businesses. They will learn about income tax, goods and services tax (GST), tax planning, and compliance.
4. Auditing and Assurance: Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment, and ethical considerations in auditing.
5. Financial Management: Students will learn about financial management principles, including capital budgeting, capital structure, working capital management, financial forecasting, and risk management.
6. Communication and Interpersonal Skills: Students will enhance their communication skills, both written and oral, and develop the ability to work effectively in teams.



present financial information, and communicate with stakeholders.

7. Analytical and Problem-Solving Skills: Students will develop strong analytical and problem-solving skills, enabling them to analyze complex financial data, identify issues, and propose appropriate solutions.

These program outcomes are designed to prepare B.Com. in ABST graduates for careers in accounting, finance, auditing, taxation, financial analysis, consulting, and related fields.

Scheme of Examination- 1 credit = 25 marks for examination/evaluation

Continuous Internal assessment, in which sessional work and the terminal examination will contribute to the final grade. Each course in Semester Grade Point Average (SGPA) has two components- Continuous Internal Assessment (30% weightage) and (End of Semester Examination) EoSE (70% weightage).

1. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study.
2. Each Paper of EoSE shall carry 70% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will carry equal marks and have two parts as:-
 - Part-A of the paper shall have two questions. First question having ^{Nine}~~two~~ very short answer type questions of equal marks and second question having ~~Six~~ short answer type questions of equal marks. These two questions shall be based on knowledge, understanding and applications of the topics/texts covered in the syllabus.
 - Part-B of the paper shall consist of 3 questions with an internal choice of each. The three questions will be set with one from each of the units with internal choice.
3. 75% Attendance is mandatory for appearing in EoSE.
4. Credit points in a Course/Subject will be assigned only if, the student obtains at least a C grade in midterm and EoSE examination of a Course/Subject.







Contact Hours- 15 Weeks per Semester

L – Lecture	(1 Credit = 1 Hour/Week)
T – Tutorial	(1 Credit = 1 Hour/Week)
S – Seminar	(1 Credit = 2 Hours/Week)
P – Practical	(1 Credit = 2 Hours/Week)
F – Field Practice/Projects	(1 Credit = 2 Hours/Week)
SA – Studio Activities	(1 Credit = 2 Hours/Week)
I – Internship	(1 Credit = 2 Hours/Week)
C – Community Engagement and Service	(1 Credit = 2 Hours/Week)

Exit and Entrance Policy

1. Students who opt to exit after completion of the first year and have secured **46 credits** will be awarded a **UG Certificate** if, in addition, they complete one internship of **4 credits** during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
2. Students who opt to exit after completion of the second year and have secured **96 credits** will be awarded the UG diploma if, in addition, they complete one internship of **4 credits** during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
3. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing **142 credits** and satisfying the minimum credit requirement.





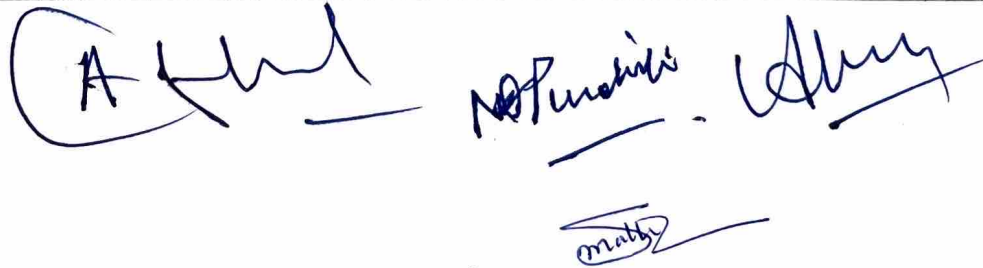
Letter Grades and Grade Points

Letter Grade	Grade Point	Marks Range (%)
O (outstanding)	10	91 - 100
A+ (Excellent)	9	81 - 90
A (Very good)	8	71 - 80
B+ (Good)	7	61 - 70
B (Above average)	6	51 - 60
C (Average)	5	40 - 50
P (Pass)	4	
F (Fail)	0	
Ab (Absent)	0	

A Final Walter
Mathematics
Maths

Semester wise Paper Titles

Programme Name: Bachelor of Commerce Hons. (ABST)								
B.Com. Hons. (ABST)					Credits			
S. No.	Level	Semester	Type	Title	L	T	P	Total
1	5	I	MJR	Financial Accounting ✓	5	0	0	5
2	5	I	MJR	Business Statistics ✓	5	0	0	5
3	5	I	MJR	Management Accounting	5	0	0	5
4	5	II	MJR	Corporate Accounting ✓	5	0	0	5
5	5	II	MJR	Advanced Business Statistics ✓	5	0	0	5
6	5	II	MJR	Financial Management	5	0	0	5
7	6	III	MJR	Income Tax Law ✓	5	0	0	5
8	6	III	MJR	Elementary Cost Accounting ✓	5	0	0	5
9	6	III	MJR	Operations Research	5	0	0	5
10	6	IV	MJR	Income Tax Laws and Practices ✓	5			5
11	6	IV	MJR	Methods and Techniques of Costing ✓	5	0	0	5
12	6	IV	MJR	Quantitative Techniques	5	0	0	5
13	7	V	MJR	Auditing ✓	5	0	0	5
14	7	V	MJR	Functional Accounting ✓	5	0	0	5
				Elective Paper (Choose any one)				
15	7	V	MJR	Tax Planning ✓	5	0	0	5
16	7	V	MJR	Advanced Statistics	5	0	0	5
17	7	V	MJR	Higher Accounting	5	0	0	5
18	7	V	MJR	Corporate Tax	5	0	0	5
19	7	VI	MJR	Goods and Services Tax (GST) ✓	5	0	0	5
20	7	VI	MJR	Advanced Accounting ✓	5	0	0	5
				Elective Paper (Choose any one)				
21	7	VI	MJR	Cost and Management Audit	5	0	0	5
22	7	VI	MJR	Customs Duty	5	0	0	5
23	7	VI	MJR	Project Planning and Management	5	0	5	
24	7	VI	MJR	Advanced Cost Accounting	5	0	0	5



 A ✓ M. P. ... V. ...

maly

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Financial Accounting

Semester: I

Semester	Title of the Course / Paper	NHEQF Level	Credits
I	Financial Accounting	5	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- To provide conceptual knowledge of Insurance claims under different policies.
- To acquaint students with accounting knowledge of preparation of accounts of a small trader.
- To develop an understanding about recording of business transactions under Hire Purchase system and Installment System.
- To provide knowledge and understanding of financial statements of a business.

Course Contents

SECTION -A

Sectional & Self Balancing

Accounting from Incomplete Records

Converting single entry into double entry system, steps in conversion, ascertainment of sales, purchases, stocks, cash and bank balances, capital etc., preparation of final accounts.

25 Lectures

SECTION - B

Insurance Claims:

Meaning of Insurance claims, Need, Loss of Stock policy, Consequential Loss policy, Comprehensive Loss policy, steps for ascertaining insurance claims, Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

Valuation of Inventory

Meaning of goods received note, stores requisition note, material return note and materials transfer note, Methods of inventory valuation, Meaning and format of a Bin Card, Practical problems on LIFO and FIFO including surplus and returns; normal and abnormal losses.

25 Lectures

SECTION - C

Accounting for Hire Purchase

Meaning and importance of hire purchase system, Provisions of Hire Purchase Act 1972, Preparation of hire purchase accounts: - Journal entries and Ledger accounts in the books of hire-purchaser and hire-vendor.

A. J. ... *N. P. ...* *...*
7
...

Accounting for Installments System

Meaning and importance of Installment system, Difference between hire purchase and installment system, Preparation of installment payment accounts: Journal entries and Ledger accounts in the books of Purchaser and Vendor.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal : Advance Accounts, Sultan Chand & Sons, New Delhi.
3. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
4. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.
5. Agrawal, Sharma, Purohit, Sharma: Corporate Accounting, Shivam Book House, Jaipur.

Learning Outcomes of the Course:

- Prepare necessary financial statements related to different business entities
- Construct financial statements for understandability and relevance of stakeholders
- On successful completion of the course the student shall demonstrate Understanding of the concepts and process of accounting from incomplete records.
- Ability to calculate of losses under insurance policy.
- Ability to learn valuation of Inventory.
- Account for transactions related to Hire Purchase and Lease Accounting system.

(Handwritten signatures and initials)

AS
AB
NAT
m

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Business Statistics

Semester: I

Semester	Title of the Course / Paper	NHEQF Level	Credits
I	Business Statistics	5	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- Familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making in business.
- Emphasize on the application of the concepts learnt to various managerial situations.
- To develop diagnostic and analytical skills through solving suitable logical problems with their abilities to measure and judge quantities in all functional areas of business.

Course Contents

SECTION - A

Introduction

Meaning, Importance, Objectives, Scope, Limitations of Statistics, Meaning and uses of Primary and Secondary data, Collection of data, sampling and census methods, Classification and Tabulation of data.

Measures of Central Tendency

Application and Limitation of Central Tendency, Mean, Median, Mode, Quartiles, Harmonic mean, Geometric mean, Combined mean, Missing frequency, Correction of mean.

25 Lectures

SECTION - B

Measures of Dispersion

Meaning of Dispersion, Use and interpretation of measures of dispersion, Standard deviation, Mean deviation and their co-efficient, combined standard deviation, Coefficient of variation, Different ranges, Correction in S.D.

Skewness

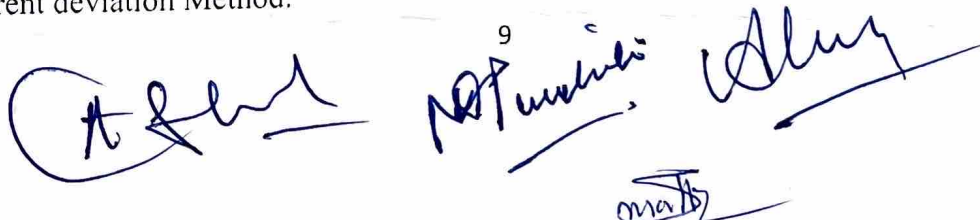
Meaning of Skewness, Methods of computing Skewness and their coefficient i. e. Karl Pearsons and Bowleys.

25 Lectures

SECTION - C

Correlation Analysis

Meaning, importance, objectives and uses of correlation, Different methods for computing correlation- Karl pearson's coefficient of correlation, Spearman's rank correlation, Concurrent deviation Method.

The bottom of the page features several handwritten signatures and initials in blue ink. On the left, there is a signature that appears to be 'A. S. ...'. In the center, there is a signature that looks like 'N. S. ...'. On the right, there is a signature that looks like 'V. S. ...'. Below these, there are some smaller initials, possibly 'math'.

Regression Analysis

Meaning, importance, objectives and uses of regression analysis, computation of two regression equations.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi
2. Levin, Rubin Statistics for Management, Prantice Hall
3. Khanna and Gupta, Business Statistics, Prantice Hall
4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
6. Naval Bajpai: Business Statistics, Pearson Education.
7. David M. Levine: Business Statistics, Pearson Education.
8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
10. Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

Learning Outcomes of the Course:

- Understand the basics of statistics and its applications.
- Summarize data sets using Descriptive statistics.
- Analyse the relationship between two variables of various managerial situations.
- Interpret Correlation and Regression
- Understand applications of Time Series and Index Numbers

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Management Accounting

Semester: I

Semester	Title of the Course / Paper	NHEQF Level	Credits
I	Management Accounting	5	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- To understand the basic management accounting concepts, methods and techniques.
- To provide the knowledge about using the management accounting data for planning, control and decision making.
- To understand management accounting as a tool of information system for taking day to day business decisions.

Course Contents

SECTION –A

Introduction: Meaning, Nature, Scope Comparison with Financial Accounting and Cost Accounting Advantages and Limitations of Management Accounting, Role of Management Accountant.

Techniques of financial statement: Comparative statement, Common size statement, trend analysis.

Capital Structure: Determination of capital structure, optimum capital structure. Basic theory of capital structure

25 Lectures

SECTION - B

Leverages: Operating, Financial and Combined leverages

Ratio Analysis- Introduction, Types of Ratios - Liquidity Ratios, Solvency Ratios, Turnover Ratios, Investment Analysis Ratios



25 Lectures

SECTION - C

Statement of Change in Financial Position: Introduction, Cash Flow Analysis as per AS-3

Capital Budgeting: Concept, Importance of Capital Budgeting, Features of Capital Budgeting , Objectives of Capital Budgeting, Appraisal Methods: Payback period, Average rate of return, Discounted Cash Flow techniques, Internal Rate of Return

25 Lectures


11


Suggested Readings:

1. Arora, M. N. Management Accounting. Himalaya Publishing House, New Delhi
2. Banerjee, Bhabatosh. Financial Policy and Management Accounting. Prentice Hall of India.
3. Khan, M. Y., & Jain, P. K. Management Accounting. McGraw Hill.
4. Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S. N. Principles of Management Accounting. Sultan Chand and Sons
6. Pandey, I. M. Management Accounting. New Delhi.
7. Pillai, R S N and Bhagvathi, V. Management Accounting. S Chand & Company
8. Robert, S. Kaplan & Anthony, A. Atkinson. Advanced Management Accounting. Prentice- Hall
9. Rustagi, R.P. Management Accounting: Galgotia
10. Sharma, R. K. & Gupta, Shashi K. Management Accounting Principles & Practice: Kalyani Publishers.

Learning Outcomes of the Course:

- Understand the meaning of management accounting and emphasis on determining the financial strength and weakness of a firm through comparative statements, trend analysis and common size statements.
- Grasp the meaning, uses, limitations and calculation of various ratios.
- Understand the significance and procedure for preparing cash flow statement.
- Understand the concept of decision taking regarding long term investments.
- Understand the concept of leverages in a business entity.

A. J. Singh *Dr. P. K. Jain* *U. Singh*
M. K. Singh

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Corporate Accounting

Semester: II

Semester	Title of the Course / Paper		NHEQF Level	Credits
II	Corporate Accounting		5	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives of the Course:

- This course enables the students to develop awareness about Corporate Accounting.
- To understand the Provision of Companies Act with adoption of Accounting Standards that are likely to be introduced from time to time.
- To get thorough knowledge about Shares and Debentures as well as accounting treatment of issue of shares and Debentures.
- To provide the knowledge about redemption of Preference shares and Debentures.
- To understand procedure of underwriting of shares and Debentures.

Course Contents

SECTION - A

Introduction, Indian Accounting Standard & IFRS: Accounting Principles, Conventions and Concepts. Indian Accounting Standard: Procedure of framing accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20 & Introduction of IFRS

Issue of Shares: Meaning of Shares, Types of Shares, Methods of issue of shares, forfeiture of shares and reissue of forfeited shares. Right share and buy back of shares

Redemption of Preference Shares: Meaning, legal aspects and procedure of redemption of Preference Shares

25 Lectures

SECTION - B

Issue of Debentures: Meaning and methods of issuing debentures

Redemption of Debentures: Meaning, methods and procedure of redemption of Debentures

Underwriting of shares and debentures: Meaning, provisions and Accounting process in underwriting of shares and debentures.

SECTION - C

25 Lectures

Final Accounts of Companies: As per schedule III including managerial remuneration

Disposal of profits and issue of bonus shares

   **25 Lectures**

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla&Grewal : Advance Accounts, Sultan Chand & Sons, New Delhi.
3. Anil, Rajesh & Mariyappa: Corporate Accounting. Himalaya Publishing House Pvt. Ltd.
4. Appannaiah& Reddy: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
5. Rangrajan: Corporate Accounting, Pearson Education
6. N. S. ZAD: Company Accounts, Taxman Laws
7. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
8. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.
9. Agrawal, Sharma, Purohit, Sharma: Corporate Accounting, Shivam Book House, Jaipur.

Learning Outcomes of the Course:

- Able to learn about the Indian Accounting Standards as well as introductory part of IFRSs also.
- Grasp the meaning, types and Issue procedure of Shares and Debentures.
- Understand the redemption procedure of Preference shares and Debentures.
- Understand the concept of Underwriting of Shares and Debentures.

A. J. S. *N. P. Purohit* *Sharma*
Maths

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Advanced Business Statistics

Semester: II

Semester	Title of the Course / Paper	NHEQF Level	Credits
II	Advanced Business Statistics	5	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- Familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making in business.
- Emphasize on the application of the concepts learnt to various managerial situations.
- To develop diagnostic and analytical skills through solving suitable logical problems with their abilities to measure and judge quantities in all functional areas of business.
- To enable them to do analytical evaluation for arriving at logical conclusions.

Course Contents

SECTION - A

Graphic Presentation

Graphs of frequency distribution, Histograms, Polygon, Ogive Curve. Determination of median and quartiles by graphs.

Index Numbers:

Meaning, Importance, Objectives and uses of index numbers, Different methods of calculating Price Index nos. i.e. Fixed base Index, Chain Base Index, Base shifting and conversion, Weighted Index Nos. Test of adequacy, Deflating, Splicing.

25 Lectures

SECTION - B

Analysis of Time Series

Meaning and Definitions of time series, importance and components of time series analysis, Computation of Trend Analysis and short term fluctuations.

Set Theory and Van Diagram upto 3 attributes.

25 Lectures

SECTION - C

Interpolation and Extrapolation

Binomial, Newton's Advancing Differences Method, Lagrange Method.

Permutation and Combinations: Basic Concepts

25 Lectures

A. J. ... *N. P. ...* *...*
15
m. s. b.

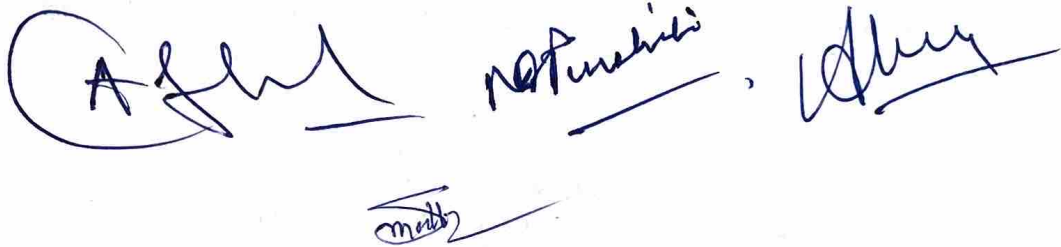
Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi
2. Levin, Rubin Statistics for Management, Prantice Hall
3. Khanna and Gupta, Business Statistics, Prantice Hall
4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
6. Naval Bajpai: Business Statistics, Pearson Education.
7. David M. Levine: Business Statistics, Pearson Education.
8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
10. Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

Learning Outcomes of the Course:

- Understand the basics of statistics and its applications.
- Summarize data sets using Descriptive statistics.
- Analyse the problems of Interpolation and Extrapolation.
- Understand applications of Time Series and Index Numbers.
- Learn the concept of permutations and Combinations

The image shows four handwritten signatures or initials in blue ink. From left to right: a large signature that appears to be 'A. Gupta', a signature that appears to be 'N. Pareek', a signature that appears to be 'S. Sharma', and a smaller signature that appears to be 'M. Jain'. There is also a small signature below the second one that appears to be 'math'.

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Financial Management

Semester: II

Semester	Title of the Course / Paper	NHEQF Level	Credits
II	Financial Management	5	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives:

- To understand the basic financial management concepts, methods and techniques.
- To provide the knowledge about using the financial techniques for planning, control and decision making.
- To understand financial management techniques as a tool of information system for taking day to day business decisions.

Course Contents

SECTION- A

Introduction: Meaning, significance and objectives of Financial Management, Modern and Traditional Approach of Financial Management. Financial Planning and Forecasting.

Time Value of Money

Sources of Finance: Long term sources and Short term sources

25 Lectures

SECTION- B

Cost of Capital: Concept, Factors, Significance, Types, Cost of various types of capital like Debt Capital, Preference Share Capital, Equity Share Capital, Retained Earning and weighted average cost.

Working Capital Management: introduction, types, significance, requirement and method of Working Capital Management.

25 Lectures

SECTION- C

Inventory Management

Dividend Policy: Meaning, dividend decision and dividend Policy and different Dividend Models.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

17

(Handwritten signatures)

Suggested Reading:

1. Agarwal, Agarwal : Financial Management
2. M.R. Agarwal : Financial Management
3. Khan, Jain : Financial Management
4. I.M. Pandey : Financial Management

Learning Outcomes of the Course:

- Understand the meaning of financial management and emphasis on determining the financial strength and weakness of a firm through various techniques.
- Grasp the meaning, uses, limitations and calculation of various financial management techniques.
- Understand the significance and procedure for calculating Cost of Capital.
- Understand the concept of decision taking regarding Working Capital.
- Understand the concept of Dividend Policy of business entity.

A. J. ... *...* *...*
...

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Income Tax Law

Semester: III

Semester	Title of the Course / Paper		NHEQF Level	Credits
III	Income Tax Law		6	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives of the Course:

- The students would be able to learn of the basic terminology of Income Tax act.
- The students should be able to learn tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.

Course Contents

SECTION –A

Introduction: Introduction of Income Tax. Important definitions under the Income Tax Act. Residential status.

Income from Salaries: Computation of Income from salaries.

25 Lectures

SECTION - B

Income from House Property: Computation of Annual Value of House property and computation of taxable income of House Property.

Income from Business & Profession: Provisions relating to depreciation, Allowable and not allowable expenses and deductions. Presumptive income and expenses. Computation of taxable income from Business or Profession.

25 Lectures

SECTION - C

Income from Capital Gain: Meaning of capital assets & transfer of capital assets, short term and long term capital gain. Exemptions under capital gain.

Income from other sources

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

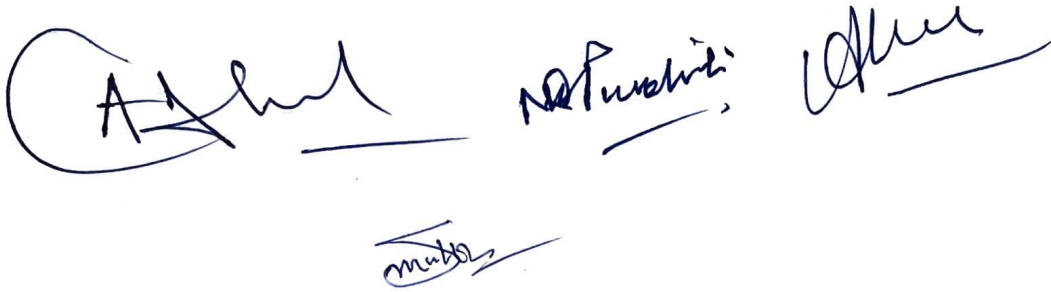
Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax, Taxman Publications Pvt. Ltd., New Delhi

2. Ahuja Girish and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi
3. Satyaprasad: Income Tax, Himalaya Publishing House Pvt. Ltd.
4. Agarwal., Jain, Modi, Sharma, Shah. Managal: Income Tax, RBD. Jaipur
5. Patel, Choudhary: Income Tax , Choudhary Prakashan

Learning Outcomes of the Course:

- Able to learn about basic knowledge of Income Tax act 1961.
- Learn about the residential status of the assesses.
- Learning about the various heads of Income.
- Able to compute taxable income under various heads of income.



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Elementary Cost Accounting

Semester: III

Semester	Title of the Course / Paper	NHEQF Level	Credits
III	Elementary Cost Accounting	6	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.
- Provide basic knowledge about preparation of cost sheet and ascertainment of cost of a product or service by using cost accounting methods.
- Explain the basic cost concepts, types of costing methods and techniques of costing.

Course Contents

SECTION –A

Introduction: Meaning, Nature, objective and Scope of Cost Accounting, Techniques of Cost Accounting, Difference with Management Accounting and Financial Accounting, Cost concepts and classification of cost.

Material control: Material Control Technique, Stock Levels, Inventory Turnover, Purchase of Materials, Classification and Codification of Materials, Store Records, Inventory system, Methods of Pricing material Issues.

25 Lectures

SECTION – B

Labour: Direct and Indirect Labour, Methods of Remuneration, Time and Piece rates, Incentive plans, Idle time, Over time, Casual and Out workers, Labour Turnover.

Overheads: Meaning, Collection, Classification, Allocation, apportionment, Reapportionment, and Absorption of Overheads, Over-absorption and Under-absorption.

25 Lectures

SECTION - C

Methods of Cost: Unit and output costing

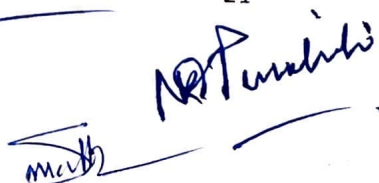
Reconciliation: Reconciliation between cost and financial books.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.



21



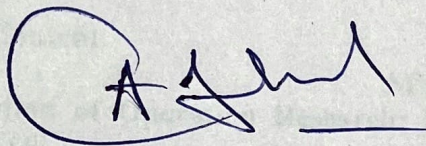
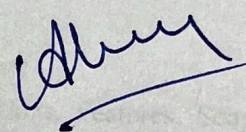


Suggested Readings:

1. Tulsian: Cost Accounting, Tata Mcgraw Hill
2. Horngrem, Datar, Foster :Cost Accounting, , Prentice Hall
3. Banerjee: Cost Accounting, Prentice Hall
4. Dutta: Cost Accounting, Pearson
5. Madegowda, J.: Cost Accounting, Himalaya Publishing House Pvt. Ltd.
6. Wilson, M., Cost Accounting, Himalaya Publishing House Pvt. Ltd.
7. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
8. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
9. Agarwal, Jain, Modi, Sharma, Shah, Mangal : Cost Accounting, Ramesh Book Depot.
10. M. R, Agarwal, Cost Accounting, Garima Publication, Jaipur

Learning Outcomes of the Course:

- Able to have a clear knowledge about cost concepts, cost elements, methods and techniques of costing understand the elements of material control, Inventory control and Labour cost control.
- Know the payroll system and procedures, types of wages payment and incentive methods and effect of labour turnover on production
- Know the classification of overheads and accounting of control of manufacturing, administrative and selling & distribution overheads.
- Prepare a Cost Sheet for Single Output/Unit Costing.

NOT uruchi

marks

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Operations Research

Semester: III

Semester	Title of the Course / Paper	NHEQF Level	Credits
III	Operations Research	6	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- To enable students for analytical evaluation and arrive at logical conclusions and inferences to the decisions.
- To prepare the students to take decisions by mathematical approach regarding day by day issues in the business.

Course Content

SECTION –A

Introduction of Operation Research: Definitions, Features, Scope and applications of OR. Models of OR

Linear programming: Problem Formulation, Graphical Method and Simplex Method of Solution, Product Mix Problems, other Managerial Applications

25 Lectures

SECTION –B

Game Theory: Games of pure strategy, Games of mixed strategy, Principle of Dominance
Waiting Line Models

25 Lectures

SECTION –C

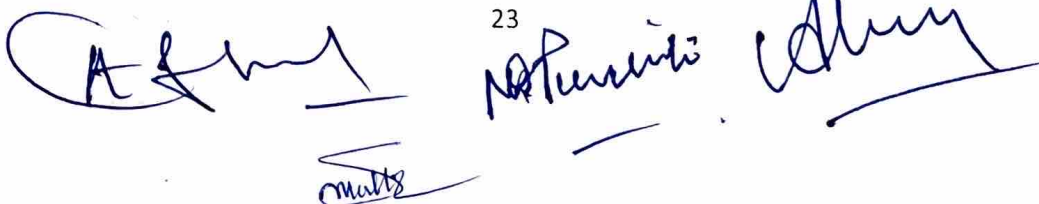
Quantitative decision models: decision under certainty, Decision under uncertainty
Decision making under uncertainty, different decision criteria, decision trees.
Simulation

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

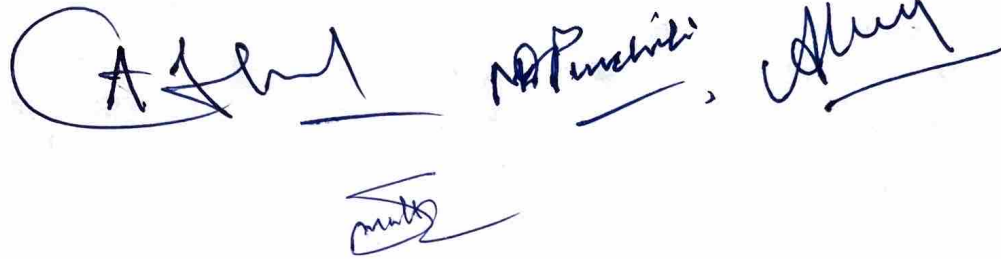
Suggested Readings

1. Srivastav, Shénoy and Sharma- Quantitative Techniques, New Age International, United Publishers, New Delhi.
2. Kothari, C.R. - Quantitative Techniques, Vikas Publishing House Pvt. Ltd., Delhi.
3. Kapoor, V.K. - Operation Research, Sultan Chand & Sons, New Delhi



Learning Outcomes of the Course:

- Able to have a clear knowledge about the concepts of Operational Research.
- Know the methods and procedures to solve the business problems through mathematical approach.
- Know the method of Simulation and will be able to simulate various problems arise day by day in the business.
- Able to solve the problems of strategy, problem of decisions based on the queuing.
- Able to take financial decisions under uncertainty.



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Income Tax Law and Practices

Semester: IV

Semester	Title of the Course / Paper	NHEQF Level	Credits
IV	Income Tax Law and Practices	6	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives

- To provide working knowledge of various tool of direct tax.
- After completion of the syllabus student would be able to appreciate enormous amount of activities in direct taxes being undertaken by Finance Ministry to provide stable and equitable platform to all types of assessee.
- Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assessee

Course Contents

SECTION –A

Clubbing of income, Set off and Carry Forward of Losses, Exempted Incomes.
Deductions from gross total Income u/s 80. Deduction available to individual, HUF and firms.
25 Lectures

SECTION - B

Assessment of Individual and HUF

Computation of taxable income of Individual, adjustment of agricultural income, tax rates, marginal relief & tax liability.
Computation of taxable income of HUF, adjustment of agricultural income, deduction, tax rates, marginal relief & tax liability.

25 Lectures

SECTION - C

Assessment of Firm and AOP

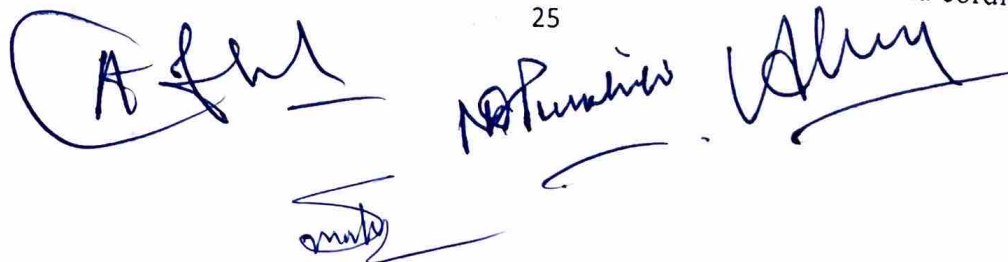
Computation of total taxable income of Firm, deduction, tax rates & tax liability.
Computation of tax liability of AOP.

Income Tax Appeal, Filing of Return, Advance Tax, TDS and Administration

Income Tax Appeal, Filing of Return, Advance Tax, TDS, Authorities of Income Tax

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

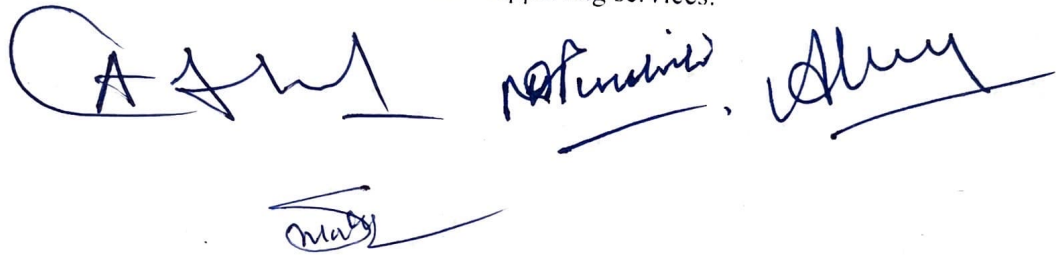


Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian: Students' Guide to Income Tax, Taxman Publications Pvt. Ltd., New Delhi
2. Ahuja Girish and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Satyaprasad: Income Tax, Himalaya Publishing House Pvt. Ltd.
4. Agarwal, , Jain, Modi, Sharma, Shah, Managal, – Income Tax, RBD, Jaipur
5. Patel, Choudhary: Income Tax ,ChoudharyPrakashan.

Learning Outcomes of the Course:

- Able to understand the latest provisions of income tax, rates of tax, cess etc as applicable for the Assessment year.
- Understand the basis of Charge of income tax based on residential status of assesses.
- Identify incomes which are taxable and those that are exempted.
- Understand and apply the basis of charge of income with a focus on different heads on income.
- Compute taxable income under different heads of income.
- Compute total taxable income of different assesses.
- Work as tax consultant, audit assistant and other supporting services.

The image shows three handwritten signatures in blue ink. The first signature is on the left, the second is in the middle, and the third is on the right. Each signature is written over a horizontal line.

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Methods and Techniques of Costing

Semester: IV

Semester	Title of the Course / Paper		NHEQF Level	Credits
IV	Methods and Techniques of Costing		6	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives

- The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.
- Provide basic knowledge about cost concepts, preparation of cost sheet and ascertainment of cost of a product or service by using cost accounting methods.
- Explain the basic cost concepts, types of costing methods and techniques of costing.

Course Contents

SECTION -A

Job and Contract Costing: Meaning and method of job and batch costing, meaning of contract costing, difference between job and contract costing method, Contract accounts, ascertainment of profits of incomplete contracts, valuation of WIP and Balance sheet, Escalation clause.

Operating Costing: Transportation Costing, Canteen, Power House and Cinema costing.

25 Lectures

SECTION - B

Process Costing: Meaning significance, General process, Joint product, Inter Process profit (excluding equivalent production)

Budgetary Control: Meaning, significance of budget; Difference between budget, budgetary and budgetary control; Sales budget, Production budget, Purchase budget, Cash budget, Flexible budget, Master budget.

25 Lectures

SECTION - C

Standard Costing: Meaning, Significance and Limitations. Types of standards and variances pertaining to material and Labour.

Marginal Costing

Meaning, Significance and limitations. Break- even analysis, graph, Profit volume ratio. Assumption of cost volume profit Analysis Decision regarding make or buy and capturing foreign market.

25 Lectures

Agarwal *N. K. Singh* *27* *Sharma*
Mishra

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Cost Accountin, Tata Mcgraw Hill
2. Horngrem, Datar, Foster : Cost Accounting, , Prentice Hall
3. Banerjee: Cost Accounting, Prentice Hall
4. Dutta: Cost Accounting, Pearson
5. Madegowda, J.: Cost Accounting, Himalaya Publishing House Pvt. Ltd.
6. Wilson, M., Cost Accounting, Himalaya Publishing House Pvt. Ltd.
7. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
8. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
9. Agarwal, Jain, Modi, Sharma, Shah, Mangal : Cost Accounting, Ramesh Book Depot.
10. M. R, Agarwal, Cost Accounting, Garima Publication, Jaipur

Learning Outcomes of the Course:

- Able to have a clear knowledge about cost concepts, methods and techniques of costing.
- Know the classification of overheads and accounting of control of manufacturing, administrative and selling & distribution overheads.
- Prepare a Cost Sheet for Service provider. Ascertain costs in Job Costing, Contract Costing and Process Costing.
- Able to understand about Marginal and Standard Costing.

Agarwal *M. R. Agarwal* *W. R. Agarwal*
M. R. Agarwal

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Quantitative Techniques

Semester: IV

Semester	Title of the Course / Paper	NHEQF Level	Credits
IV	Quantitative Techniques	6	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives:

- To enable students for analytical evaluation and arrive at logical conclusions and inferences to the decisions.
- To prepare the students to take decisions by mathematical approach regarding day by day issues in the business.
- To develop a disciplined, objective approach to quantitative analysis

Course Contents

SECTION-A

Quantitative Techniques: An Introduction to Statistical and Operational Research Techniques, scope, applications and limitations of quantitative techniques, Role and Scope in Business and Industry.

Linear Programming: Graphical and Simplex Solution of LPP, Primal and its Dual

25 Lectures

SECTION-B

Transport and Assignment Problems.

25 Lectures

SECTION-C

Project Evaluation and Review Techniques (PERT) and Critical Path Method (CPM)

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Srivastav, Shenoy and Sharma- Quantitative Techniques, new age international, united publishers, new delhi.
2. Kothari, C.R. - Quantitative Techniques, Vikas Publishing House Pvt. Ltd., Delhi.
3. Kapoor, V.K. - Operation Research, Sultanchand& Sons, New Delhi.

29

(Handwritten signatures and marks)

Learning Outcomes of the Course:

- Able to have a clear knowledge about the concepts of Operational Research.
- Know the methods and procedures to solve the business problems through mathematical approach.
- Know the method of Simulation and will be able to simulate various problems arise day by day in the business.
- Able to solve the problems of strategy, problem of decisions based on the queuing.
Able to take financial decisions under uncertainty.

Agarwal Mathur Sharma
Mathy

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Auditing

Semester: V

Semester	Title of the Course / Paper	NHEQF Level	Credits
V	Auditing	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives

- To impart knowledge about the principles and methods of auditing and their applications.
- Provide basic knowledge about the auditor's responsibility for assessing fraud risk and detecting fraud.
- Explain the role of an Auditor in verifying and valuation of Assets and Liabilities.

Course Contents

SECTION –A

Auditing

Meaning, Objects, Fraud, errors: Book-keeping, Accounting and auditing; Audit programs

Internal control

Meaning, objective and evaluation of internal control; internal check and internal audit; Internal control regarding sales, purchases, assets, liabilities and salaries and wages; vouching

25 Lectures

SECTION – B

Vouching, Verification and Valuation

Vouching, Verification and valuation of assets and liabilities. Rules laid down in Kingston cotton mills Co. Ltd. (1896); Irish Woolen Co. Ltd.(1901); Westminster Road Construction & Engineering Ltd. (1941) and Thomas Gerard and sons Ltd. (1967).

Company Auditor's: Appointment, removal, remuneration and Rights, duties of company auditor under companies act 2013. Liabilities of a Company auditor under companies act 2013.

25 Lectures

SECTION – C

Audit of Various Concerns: Audit of firm, company, trust etc.

Audit report and audit certificate.

25 Lectures


(Handwritten signatures)

Suggested Readings:

1. Aruna Jha: Auditing, Taxman Publications Pvt. Ltd., New Delhi.
2. S. D. Sharma: Auditing Principles & Practice, Taxman Publications Pvt. Ltd., New Delhi.
3. Sanib Kumar Basu: Auditing Principles & Practice, Pearson
4. Minaxi A. Rachchh, Siddheshwar Gadade, Eknath A Patil, Gunvantrai A.
5. Rachchh: Auditing and Cost Accounting, Pearson
6. Spicer & Paglar : Practical Auditing (Indian Ed.)
7. Jain, Khandelwal, Pareek- Auditing, RBD, Jaipur

Learning Outcomes of the Course:

- Able to articulate knowledge of fundamental audit concepts.
- Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in business operations.
- Describe the auditor's responsibility for assessing fraud risk and detecting fraud.
- Understand the role of an Auditor in verifying and valuation of Assets and Liabilities.
- Understand and follow the ethical standards in audit profession.



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Functional Accounting

Semester: V

Semester	Title of the Course / Paper	NHEQF Level	Credits
V	Functional Accounting	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- The course emphasizes the use of accounting data for decision making and is different from financial reporting.
- Discuss the different methods used by accounting information systems to provide information to managers, and how to adopt this information to make decisions

Course Contents

SECTION A

Valuation of Goodwill: Definition of Goodwill, different methods of Valuation of Goodwill

Valuation of Shares: Concept of valuation of shares, different methods of valuation of shares, valuation of shares in case of bonus shares issued, valuation of right.

25 Lectures

SECTION B

Accounting for Investments: Accounting for cum interest/ Ex- interest transactions, preparation of Investment account, Accounting for purchase and sales of shares.

Royalty Accounts: Meaning of Royalty, Different types of royalty, Accounting for Royalty.

25 Lectures

SECTION C

Departmental Accounting: Meaning of departmental accounts, Preparation of Departmental accounts, interdepartmental transfers at cost price and at invoice price.

Branch Accounting: Definition of branch, different types of branch, Accounting for Independent and Dependent branch including foreign branch.

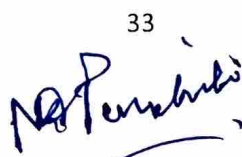
25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Functional Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Functional Accounting, Ajmera Book Company, Jaipur.



33




3. Agrawal, Sharma, Purohit, Sharma: Functional Accounting, Shivam Book House, Jaipur.

Learning Outcomes of the Course:

- Able to articulate knowledge of Valuation of Goodwill and Shares.
- Able to understand about the accounting of stock market transactions.
- Learn about the accounting of different types of Royalty.
- Understand the meaning and accounting of transactions of a branch including branches set up outside India.
- Understand the meaning and accounting of transactions of a departmental store.

Handwritten signatures of the authors: Agrawal, Purohit, and Sharma.

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Tax Planning

Semester: V

Semester	Title of the Course / Paper		NHEQF Level	Credits
V	Tax Planning		7	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives:

- Make the student to gain knowledge about the direct tax laws in force for the relevant previous year.
- Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assesses.
- Provide knowledge of planning of taxation.

Course Contents

SECTION- A

Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management, Objectives of Tax Planning, Concept of Diversion of Income and Application of Income. Ethical Question. Recognized Methods of Tax Planning — Tax Holidays, Deductions, Relief s & Rebates. Tax Planning through form of business organization — Individual, Firm, LLP (Limited Liability Partnerships), AOP/BOI.

25 Lectures

SECTION-B

Tax planning for Companies, Cooperatives, NRI and Trusts. Specific Areas of Tax Planning — Tax planning in respect of capital gains, Investment income, Structure of salaries.

25 Lectures

SECTION-C

Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy an asset. Financial Leverages — Share vs Debentures, Export vs Domestic Sales.

25 Lectures

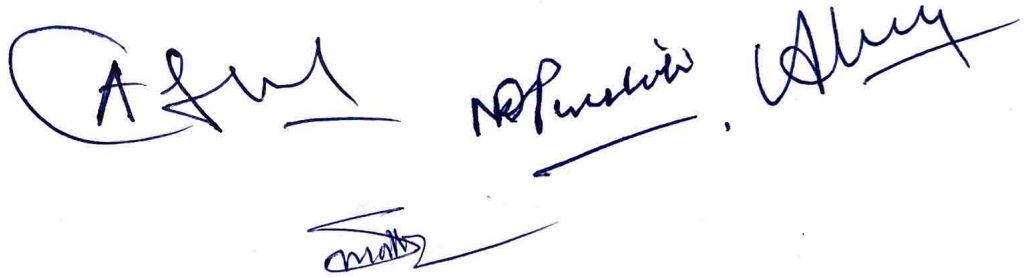
(Handwritten signatures and initials)

Suggested Reading:

1. Manoharan, T. N. Students Hand book on Income Tax Law, Snow White Publications
2. Mehrotra, H. C. Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
3. Narang and Gaur. Income Tax. Himalaya Publishing House.
4. Prasad B., Direct Taxes -Law and Practices. Wishwa Prakashana
5. Singhania Vinod K. and Singhania, Kapil. Direct Tax Planning and Management, Taxman.
6. Singhania, Vinod, K. Direct Taxes - Law and Practices. Taxman.
7. Srinivas, E. A. Corporate Tax Planning. Tata McGraw Hill

Learning Outcomes of the Course:

- Able to understand the latest provisions of income tax, rates of tax, cessetc as applicable for the Assessment year.
- Understand the basis of Charge of income tax based on residential status of assesses.
- Identify incomes which are taxable and those that are exempted.
- Understand and apply the basis of charge of income with a focus on different heads on income. Compute taxable income under different heads of income.
- Compute total taxable income of different assesses.
- Work as tax consultant, audit assistant and other supporting services



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Advanced Statistics

Semester: V

Semester	Title of the Course / Paper		NHEQF Level	Credits
V	Advanced Statistics		7	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives of the Course:

- The objective of the course is to equip the students with advanced statistical tools.
- To enable them to do analytical evaluation for arriving at logical conclusions.
- Learn the language and core concepts of probability theory.
- Understand basic principles of statistical inference.

Course Contents

SECTION- A

Probability

Meaning, Experiments – Deterministic and Random, Events – Dependent, Independent and Mutually Exclusive. Approaches for calculating Probability – Classical Approach, Empirical Approach, Subjective Approach. Additive and Multiple rule. Joint Probability, Conditional Probability, Inverse Probability.

Probability Distributions

Binomial Distribution, Poisson distribution and Normal Distribution.

25 Lectures

SECTION-B

Association of Attributes

Introduction, Objectives, Types of Association, Methods of Measures of Association, Yule's Coefficient of Association Coefficient of Colligation

Multiple Correlations and Multiple Regressions

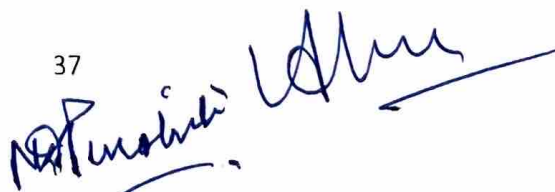
Multiple and partial correlation coefficient and their properties. Multiple and partial regression models.

25 Lectures

SECTION-C

Vital Statistics

Introduction and sources of collecting data on vital statistics, errors in census and registration data. Measurement of population, rate and ratio of vital events. Measurements of Mortality: Crude Death Rate (CDR), Specific Death Rate (SDR), Infant Mortality, Rate (IMR) and Standardized Death Rates. Measurement of Population Growth: Crude rates of natural increase, Pearl's Vital Index, Gross Reproduction Rate (GRR) and Net Reproduction Rate (NRR).



Moments and Kurtosis

Moments, absolute moments, factorial moments, Skewness and kurtosis, Sheppard's corrections.

25 Lectures

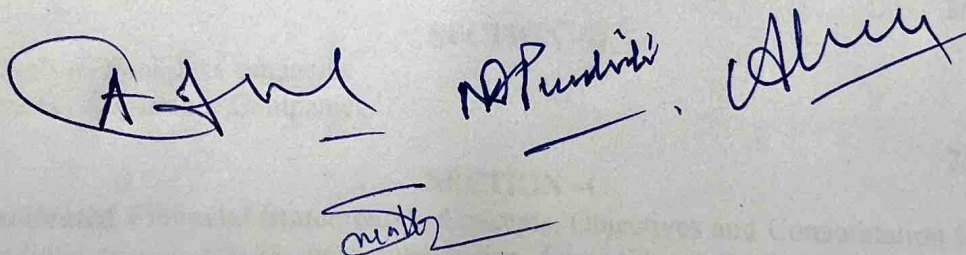
Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. S. P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi
 2. Levin, Rubin: Statistics for Management, Prantice Hall
 3. Khanna and Gupta: Business Statistics, Prantice Hall
 4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
 5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
 6. Naval Bajpai: Business Statistics, Pearson Education.
 7. David M. Levine: Business Statistics, Pearson Education.
 8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
 9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
- Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

Learning Outcomes of the Course:

- Understand the basics of Probability and its applications.
- Understand various statistical tools for business decision-making.
- Select the appropriate method for Association of attributes and interpretation to make informed decisions.
- Analyse the relationship between multiple variables of various managerial situations.
- Compute basic statistical parameters and predict the values of regression, correlation, Vital Statistics and Moments and Kurtosis.
- Solve problems for business decision-making and interpret solutions with various statistical techniques.



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Higher Accounting

Semester: V

Semester	Title of the Course / Paper		NHEQF Level	Credits
V	Higher Accounting		7	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives

- To get acquainted with the Double Accounts System.
- To understand the mechanism applied in preparing financial statements of Insurance Companies and Banking Companies.
- To identify the concept and purpose of consolidating financial statements and understanding the same through accounting procedures.

Course Contents

SECTION –A

Double Accounts System.
Accounting for Electricity companies.

25 Lectures

SECTION –B

Accounts of Banking Companies
Accounts of Insurance Companies

25 Lectures

SECTION –C

Consolidated Financial Statements – Concepts, Objectives and Consolidation Procedures, Consolidation with two or more subsidiaries, Consolidated Profit and Loss Account and Consolidated Balance Sheet.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Sharma, Shah, Mangal: Advanced Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Advanced Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Advanced Accounting, Shivam Book House, Jaipur.
4. Tulsian: Advanced Accounting: Sultan Chand & Sons, New Delhi.

(Handwritten signatures and marks)

5. Shukla & Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Advanced Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Advanced Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Advanced Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Accounting, S. Chand & Sons, New Delhi.

Learning Outcomes of the Course:

- Construct the consolidated financial statements of Holding and Subsidiary Company as per Companies Act 2013.
- Develop an understanding to prepare financial statements according double accounting system
- Understanding the Accounting for Electricity companies
- Develop an understanding to prepare financial statements of Banking and Insurance companies

A. G. Grewal *M. T. Grewal* *A. G. Grewal*
M. T. Grewal

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Corporate Tax

Semester: V

Semester	Title of the Course / Paper	NHEQF Level	Credits
V	Corporate Tax	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives

- To provide working knowledge of various tool of direct tax.
- After completion of the syllabus student should be able to appreciate enormous amount of activities in direct taxes being undertaken by Finance Ministry to provide stable and equitable platform to all types of assesses.

Course Content

SECTION –A

Detailed study of Income Tax Law and rules with reference to charge of Income Tax Residential Status, Heads of Income & Deductions etc.

25 Lectures

SECTION –B

Assessment of Companies and Trusts.

25 Lectures

SECTION –C

Assessment of Co-operative Societies, Non-Residents and Representative Assesses.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax, Taxman Publications Pvt. Ltd., New Delhi
2. Ahuja Girish and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Satya prasad: Income Tax, Himalaya Publishing House Pvt. Ltd.
4. Agarwal, , Jain, Modi, Sharma, Shah, Managal, – Income Tax, RBD, Jaipur
5. Patel, Choudhary: Income Tax ,Choudhary Prakashan.

A. J. Singh

41

Atul
Atul

Learning Outcomes of the Course:

- Able to learn about basic knowledge of Corporate Tax.
- Learn about the residential status of different assesses.
- Able to compute taxable income under various heads of income.
- Able to understand the latest provisions of income tax, rates of tax, cess etc. as applicable for the Assessment year.
- Identify incomes which are taxable and those that are exempted.
- Compute total taxable income of different assesses.
- Work as tax consultant, audit assistant and other supporting services

Agarwal NP Prasad Chauhan
Math

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Goods and Services Tax

Semester: VI

Semester	Title of the Course / Paper	NHEQF Level	Credits
VI	Goods and Services Tax	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives:

- Equipping the students with the required knowledge about the levy and collection of Goods and Service Taxes
- Providing knowledge about various provisions of GST.
- Facilitating a working platform to the students by providing hands on experience in filling and filing of GST Returns.

Course Contents

SECTION- A

Introduction of GST, Benefits, Constitutional aspects and legal framework including CGST, IGST, SGST and UTGST, Procedure of registration under GST, Maintenance of Books and Records, Filling of Returns, Payment of Tax, Reverse Charge, Refund.

25 Lectures

SECTION-B

Identification of Nature of Supply – Inter State & Intra State, Composite & Mixed Supply, Taxable & Non-Taxable, Exemption and Composition Schemes Applicable Rates of GST.

25 Lectures

SECTION-C

Concepts relating to Input Tax Credit and Computation of GST Liability.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Ahuja, Girish Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer
2. Gupta, S.S. Taxmann's GST New Returns - How to Meet Your Obligations - A Practical Guide for filing of New GST Returns.
3. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd

(Signature)

43

(Signature)

(Signature)

4. Mehrotra H.C. and Agarwal, V. P. Goods and Services Tax and Customs. SahityaBhawan Publication.
5. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. & Lakshmi, V. D. M. V. Theory and Practice of Goods & Service Tax. Telugu Academy, Hyderabad.
6. Saha, R.G Shah, Divyesh and Devi, Usha. GST, Himalaya Publishing House.
7. Singhanian, Aditya. Taxmann's GST New Returns with e-Invoicing - A Comprehensive Guide to New GST Returns.

Learning Outcomes of the Course:

- On successful completion of this course the students shall demonstrate knowledge of the Law and Practice of Goods and Service Tax .
- Understanding and skill for meeting the requirements of the GST returns, and payment of tax.
- Confidence to work in a commercial establishment in the field.

Agarwal *not finished* *Chatterjee*
mt

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Advanced Accounting

Semester: VI

Semester	Title of the Course / Paper	NHEQF Level	Credits
VI	Advanced Accounting	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- To infer the operational importance when a company is acquired or amalgamated or reconstructed.
- To comprehend upon the instances and apply the provisions of the Companies Act, 2013 in winding up of company.
- To get acquainted with the Human Resource Accounting.
- To understand the basic of Value Added Accounting and Social Accounting

Course Contents

SECTION - A

Internal Reconstruction of Companies: Meaning, Objective and Procedure of Internal Reconstruction. Method of Internal Reconstruction. Accounting Procedure, passing of Journal Entries and Preparation of Balance Sheet after Reconstruction (Including scheme and case study).

Acquisition of Business: Purchase of Business, Profit prior and post incorporation.

Value Added Accounting: Basic knowledge of Value Added Accounting

25 Lectures

SECTION - B

Amalgamation of Companies: Meaning of amalgamation, absorption and external reconstruction; Types of amalgamation; Calculation of Purchase Consideration. Passing of Journal Entries and prepare Ledger Accounts in the books of Vendor and Purchasing Company. Finding out Goodwill or Capital Reserve. Preparation of Balance Sheet (Excluding inter-company holding)

Human Resources Accounting- Basic knowledge of Human Resources Accounting

25 Lectures

SECTION - C

Liquidation of Companies: Meaning and types of Liquidation. Calculation of liability of contributories. Preparation of Statement of Affairs and liquidator, final statement of account. Calculation of liquidator's commission.

Social Accounting- Basic knowledge of Social Accounting

25 Lectures

As per

45

Not checked

m.k.

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal: Advance Accounts- Sultan Chand & Sons, New Delhi.
3. Anil, Rajesh & Mariyappa: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
4. Appannaiah & Reddy: Corporate Accounting, Himalaya Publishing House Pvt. Ltd..
5. Rangrajan: Corporate Accounting, Pearson Education
6. N. S. ZAD: Company Accounts, Taxman Laws
7. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
8. Jain, Khandelwal, Pareek: Higher Accounting, Ramesh Book Depot, Jaipur.

Learning Outcomes of the Course:

- Understand the meaning of Internal Reconstruction of a company and emphasis on the methods adopting for internal reconstruction..
- Grasp the meaning of amalgamation and accounting of amalgamation of companies.
- Understand the meaning of acquisition of business and Value added accounting..
- Understand the concept of Liquidation of companies.

(Handwritten signatures)
A. J. ... N. S. ZAD, ...
...

Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Cost and Management Audit

Semester: VI

Semester	Title of the Course / Paper	NHEQF Level	Credits
VI	Cost and Management Audit	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives

- To gain in-depth knowledge about the statutory provision of companies to ensure adherence to the regulations in conducting cost audit
- To develop detail understanding on preparation of cost audit programme
- To obtain in-depth knowledge about management audit processes.
- To impart knowledge about the principles and methods of auditing and their applications.

Course Contents

SECTION-A

Cost Audit: Nature, Objects and Scope, Cost Auditor – Qualifications, Appointment, Rights, Duties and Responsibilities, Relationship between Statutory Financial Auditor, Cost Auditor and Internal Auditor.

Preparation and Verification of Cost Records – Cost Accounting Record Rules u/s 2009(1) (d), Use of Statistical Sampling Method.

25 Lectures

SECTION- B

Cost Audit Reports- Contents of Reports as Per Cost Audit Records Rules u/s 233B. Review of Cost Audit Reports by the Government.

Application of Cost Accounting Standards and Role of Cost Auditor.

25 Lectures

SECTION- C

Management Audit: Meaning, Nature and Scope, Qualification of Management Auditor, Concept of Efficiency Audit, Proprietary Audit and Corporate Social Audit.

Specific Areas of Management Audit – Review of Internal Control, Purchasing Control, Manufacturing Operations, Selling and Distribution Policies and Programs, Peer Review

25 Lectures

Suggested Readings:

1. ArunaJha: Auditing, Taxman Publications Pvt. Ltd., New Delhi.
2. S.D.Sharma: Auditing Principles & Practice, Taxman Publications Pvt. Ltd.,

Handwritten signatures and initials at the bottom of the page. One signature is clearly 'A. Jha', another is 'S.D. Sharma', and there are other illegible signatures. A small number '47' is written in the center.


New Delhi.

3. Sanib Kumar Basu: Auditing Principles & Practice, Pearson
4. Minaxi A. Rachchh, Siddheshwar Gadade, Eknath A Patil, Gunvantrai A. Rachchh: Auditing and Cost Accounting, Pearson
5. Spicer & Paglar : Practical Auditing (Indian Ed.)
6. Jain, Khandelwal, Pareek, Auditing, RBD, Jaipur

Learning Outcomes of the Course:

- Able to articulate knowledge of fundamental cost and management audit concepts.
- Able to prepare effective cost audit programme.
- Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in business operations.
- Able to effectively guide a management audit process to identify inadequacies in various functional areas.
- Able to guide an information system audit and identify possible threats due to system inadequacies.







Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Customs Duty

Semester: VI

Semester	Title of the Course / Paper	NHEQF Level	Credits
VI	Customs Duty	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives of the Course:

- To provide students with a working knowledge of principles and provisions of Customs Law
- Equipping the students with the required knowledge about the levy and collection of Customs Duty
- Facilitating a working platform to the students by providing hands on experience in Computation of Customs Duty.

Course Contents

SECTION –A

Customs Act, 1962: Introduction, Important Definitions, Provision related to Prohibition of Export and Import of Goods, Procedure for Import and Export

25 Lectures

SECTION –B

Tax Liability and Valuation of Goods, Computation of Customs Duty, Baggage: Meaning, Exemption and Taxability

25 Lectures

SECTION –C

Customs Duty Authority and their Power, Penalties and Prosecution, Appeals and Revision

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Goods & Service Tax and Customs Duty: Paltel&Choudhart, P C Publication, Jaipur
2. Goods & Service Tax and Customs Duty: Sharma, Shah, Mangal, RBD, Jaipur
3. Students Guide to GST & Customs Law: Vinod K Singhania, Taxmann, New Delhi
4. GST Avam Custom Kanon: Shripal Saklecha and Anit Saklecha, Taxmann, New Delhi
5. Goods and Services Tax with Customs Law: FCA Vineet Gupta, Dr. N.K. Gupta, Sultan Chand & Sons

Handwritten signature

49
Handwritten signature
Handwritten signature

6. Goods & Service Tax and Customs Duty: Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Sahitya Bhawan Publications

Learning Outcomes of the Course:

- On successful completion of this course the students shall demonstrate knowledge of the Law and Practice of Custom duty.
- Understanding and skill for meeting the requirements of the Custom duty returns and payment of Custom duty.
- Confidence to work in a commercial establishment in the field.



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Project Planning and Management

Semester: VI

Semester	Title of the Course / Paper		NHEQF Level	Credits
VI	Project Planning and Management		7	5
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks	

Objectives:

- Discuss effective project management practices and skills and how projects should be properly managed.
- Describe the different phases of the project life cycle and plan appropriate activities for each phase of the project life cycle.
- Understand how project budgets are developed within an organization and know how to prepare and revise budgets and cost estimates.
- Identify network techniques that are commonly used to project scheduling and be able to calculate and evaluate critical paths and dates on network diagrams.
- To outline the need for Project Management

Course Contents

SECTION –A

Project Management, Project Management System and Systems Development Cycle, Project Feasibility Study.

Project Planning, Project Evaluation, Managing Risk in Projects

25 Lectures

SECTION –B

Project Organisation Structure, Risk and Sensitivity Analysis.

Social Cost Benefit Analysis.

25 Lectures

SECTION –C

Cost Estimation and Budgeting, Network Analysis (PERT and CPM).

Project Control, Project Management Information System, Project Management Performance.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

(A) [Signature]

[Signature]

[Signature]

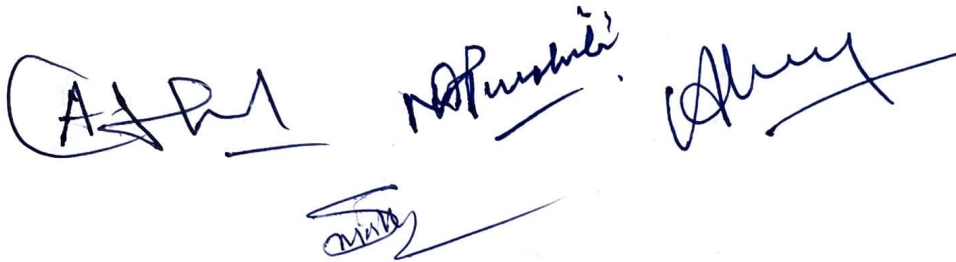
[Signature]

Suggested Readings:

1. Prasanna Chandra: Project Preparation Appraisal Budgeting and Implementation
2. Dean J: Capital Budgeting, Columbia University Press, New York, 1973
3. Agarwal N. P. and Mishra B. K.: Project Planning, Ramesh Book Depot, Jaipur
4. Himanshu Saxsena: Project Management, RBD, Jaipur

Learning Outcomes of the Course:

- Able to evaluate and select the most desirable projects.
- Apply appropriate approaches to plan a new project and develop project schedule.
- Understand how project budgets are developed within an organization and know how to prepare and revise budgets and cost estimates.
- Able to identify the important risks facing in a new project.
- Able to calculate and evaluate critical paths and dates on network diagrams



Name of the Programme: Bachelor of Commerce Hons. (ABST)

Title of the Course: Advanced Cost Accounting

Semester: VI

Semester	Title of the Course / Paper	NHEQF Level	Credits
VI	Advanced Cost Accounting	7	5
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Five Hours per Week Total Seventy Five Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm - 35 Marks EoSE- 90 Marks	Midterm-14 Marks EoSE-36 Marks

Objectives

- To give introduction to students about Process Costing, help them to compute of Inter Process Profit and Equivalent Production
- To help the students to explain in detail the Concepts of Cost Allocation
- Provide basic knowledge about process costing, preparation of cost account and ascertainment of cost and price of a product or service by using cost accounting methods.
- Explain the basic cost concepts, types of costing methods and techniques of costing.

Course Contents

SECTION-A

Process Costing: Equivalent Production, Accounting for Waste, Scrap, Spoilage and Defectives; Uniform Costing and Inter firm Comparison.

25 Lectures

SECTION-B

Differential Costing & Incremental Analysis, Relevant Cost Analysis, Pareto Analysis, Pricing Decisions, Pricing Strategies, Product and Production Decisions.

25 Lectures

SECTION-C

Profit Centre and Transfer Pricing, Cost Reduction Techniques, Learning Curve Theory. Cost Ledger and Cost Control Accounts

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Cost Accountin, Tata Mcgraw Hill
2. Horngrem, Datar, Foster : Cost Accounting, , Prentice Hall
3. Banerjee: Cost Accounting, Prentice Hall
4. Dutta: Cost Accounting, Pearson

5. Madegowda, J.: Cost Accounting, Himalaya Publishing House Pvt. Ltd.
6. Wilson, M., Cost Accounting, Himalaya Publishing House Pvt. Ltd.
7. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
8. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
9. Agarwal, Jain, Modi, Sharma, Shah, Mangal : Cost Accounting, Ramesh Book Depot.
10. M. R, Agarwal, Cost Accounting, Garima Publication, Jaipur.

Learning Outcomes of the Course:

- Students will be able to explain the Concepts of Process Loss, Normal Loss, Abnormal Loss and also they will be able to Compute the Inter Process Profit and also Compute Equivalent Production
- Able to have a clear knowledge about cost concepts, methods and techniques of costing.
- Able to explain the relationships between cost and financial accounting.
- Students would be able to compare and contrast the Negotiated Transfer Pricing and Cost Based Transfer Pricing, Target Costing and Cost Plus Pricing & explain Inflation Costing and convert Financial Statements

Not submitted
Aditya
Ally Ag
mint