

**Undergraduate Programme  
Faculty of Commerce**

**Programme Name  
Bachelor of Commerce B. Com.**

**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  
RamBagh, Tonk Road, Jaipur**

**Programme Name: Bachelor of Commerce**  
**Subject: (ABST)**

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Name of College	S. S. Jain Subodh P. G. College, Jaipur
Name of Faculty	Commerce
Name of Programme	B.Com.
Name of Discipline	Major Discipline - ABST
<b>PROGRAMME PREREQUISITES</b>	
12 <sup>th</sup> Standard pass from CBSE, RBSE or a recognized board of education in any stream.	

**PROGRAMME OUTCOMES (POs)**

Program Outcome in B.Com. (ABST):

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.

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5. Accounting Software and Technology: Students will be familiar with accounting software and technology tools used in the field, such as Tally, MS Excel, spreadsheets, financial management software and data analytics tools.
6. Financial Management: Students will learn about financial management principles, including capital budgeting, capital structure, working capital management, financial forecasting, and risk management.
7. 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.
8. 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~~ every 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.

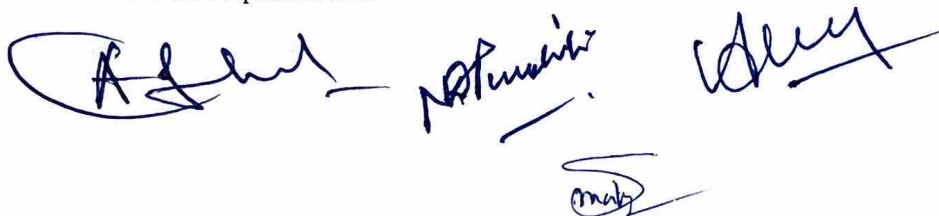
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## Contact Hours- 15 Weeks per Semester

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 **40 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 reenter 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 **84 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 **124 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	

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*mary*

## Semester wise Paper Titles

Programme Name: Bachelor of Commerce (ABST)

S. No.	Level	Semester	Type	Title	Credits			
					L	T	P	Total
1.	5	I	MJR	Financial Accounting	3	0	0	3
2.	5	I	MJR	Business Statistics	3	0	0	3
3.	5	II	MJR	Corporate Accounting	3	0	0	3
4.	5	II	MJR	Advanced Business Statistics	3	0	0	3
5.	6	III	MJR	Income Tax Law	3	0	0	3
6.	6	III	MJR	Elementary Cost Accounting	3	0	0	3
7.	6	IV	MJR	Income Tax Laws & Practices	3	0	0	3
8.	6	IV	MJR	Methods and Techniques of Costing	3	0	0	3
9.	7	V	MJR	Auditing	3	0	0	3
				Elective Paper (Choose any one)				
10.	7	V	MJR	Functional Accounting	3	0	0	3
11.	7	V	MJR	Tax Planning	3	0	0	3
12.	7	VI	MJR	Goods and Services Tax	3	0	0	3
				Elective Paper (Choose any one)				
13.	7	VI	MJR	Advanced Accounting	3	0	0	3
14.	7	VI	MJR	Management Accounting	3	0	0	3

**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Financial Accounting**  
**Semester: I**

Semester	Title of the Course/Paper		NHEQF Level	Credits
I	Financial Accounting		5	3
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination	Maximum Marks	Minimum Marks		
Midterm/CIA -1 Hr	Midterm-21 Marks	Midterm-8 Marks		
EoSE-3 Hrs	EoSE- 54 Marks	EoSE-22 Marks		

**Objectives of the Course:**

This course enables the students to develop awareness about Financial Accounting in conformity with the Provision of Companies' Act with adoption of Accounting Standards that are likely to be introduced from time to time.

**Course Content**

**SECTION - A**

Sectional & Self Balancing  
Accounting from Incomplete Records

**15 Lectures**

**SECTION - B**

Insurance Claims: Loss of Stock, Consequential Loss, Comprehensive Loss  
Valuation of Inventory: AS 2, Methods of valuation of Raw Material, WIP and Finished goods.

**15 Lectures**

**SECTION - C**


Accounting for Hire Purchase  
Installments Payment System

**15 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:**

- On successful completion of the course the student shall demonstrate Understanding of the concepts and process of accounting.
- Ability to prepare various accounts for small traders who do not able to keep proper accounts.
- Ability to calculate Loss of claim regarding various business losses.
- Account for transactions related to Hire Purchase and Lease Accounting system.

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N. P. ...  
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**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Business Statistics**  
**Semester: I**

Semester	Title of the Course/Paper		NHEQF Level	Credits
<b>I</b>	<b>Business Statistics</b>		<b>5</b>	<b>3</b>
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination	Maximum Marks	Minimum Marks		
Midterm/CIA -1 Hr EoSE-3 Hrs	Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 Marks		

**Objectives of the Course:**

- 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.
- 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.

**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.

**15 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.

**15 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.

**Regression Analysis:** Meaning, importance, objectives and uses of regression analysis, computation of two regression equations (Excluding least square method)

**15 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
- Understand applications of Dispersion and Skewness
- Interpret Correlation and Regression

*A. S. S. Prakash, Jaipur*  
*M. S. S. Prakash, Jaipur*

Name of the Programme: Bachelor of Commerce

Title of the Course: Corporate Accounting

Semester: II

Semester	Title of the Course/Paper	NHEQF Level	Credits
II	Corporate Accounting	5	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr EoSE-3 Hrs	Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 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.

15 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.

15 Lectures

#### SECTION - C

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

**Disposal of profits and issue of bonus shares**

15 Lectures

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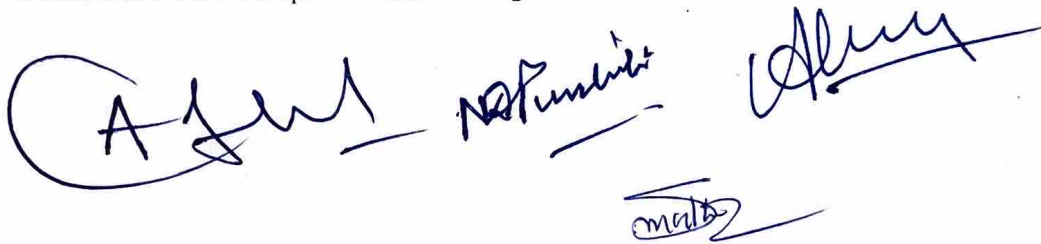
**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**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.



Name of the Programme: Bachelor of Commerce  
 Title of the Course: Advanced Business Statistics  
 Semester: II

Semester	Title of the Course/Paper		NHEQF Level	Credits
II	Advanced Business Statistics		5	3
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr		Midterm-21 Marks	Midterm-8 Marks	
EoSE-3 Hrs		EoSE- 54 Marks	EoSE-22 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:** Graphical and Diagrammatical presentation of data.

**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.

**15 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.**

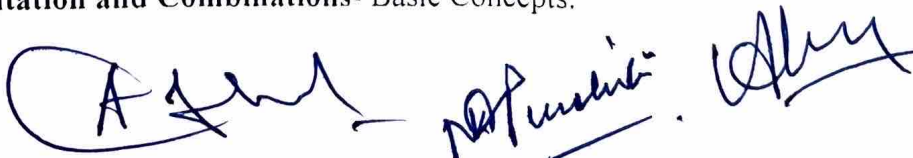
**15 Lectures**

**SECTION – C**

**Interpolation and Extrapolation:** Binomial, Newton's Advancing Differences Method, Lagrange Method.

**Permutation and Combinations-** Basic Concepts.

**15 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 & SatyaPrakash: 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 in black ink. From left to right: a large, stylized signature that appears to be 'A. Gupta'; a signature that appears to be 'N. P. ...'; a signature that appears to be 'V. ...'; and a signature that appears to be 'M. ...'.

**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Income Tax Law**  
**Semester: III**

Semester	Title of the Course/Paper		NHEQF Level	Credits
III	Income Tax Law		6	3
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr		Midterm-21 Marks	Midterm-8 Marks	
EoSE-3 Hrs		EoSE- 54 Marks	EoSE-22 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.

**15 Lectures**

**SECTION - B**

**Income from House Property**

Computation of Annual Value of House and 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.

**15 Lectures**

**SECTION - C**



**Income from Capital Gain**

Meaning of capital assets & transfer of capital assets, short term and long term capital gain. Exemption under capital gain.

**Income from other sources**

**15 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.

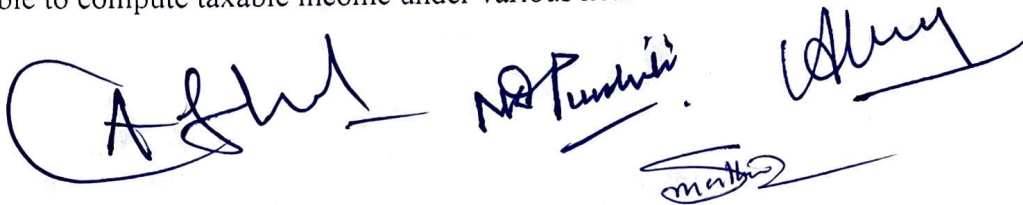
  
 15  


**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**  
**Title of the Course: Elementary Cost Accounting**  
**Semester: III**

Semester	Title of the Course/Paper		NHEQF Level	Credits
III	Elementary Cost Accounting		6	3
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr EoSE-3 Hrs		Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 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.

**15 Lectures**

**SECTION – B**

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

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

**15 Lectures**

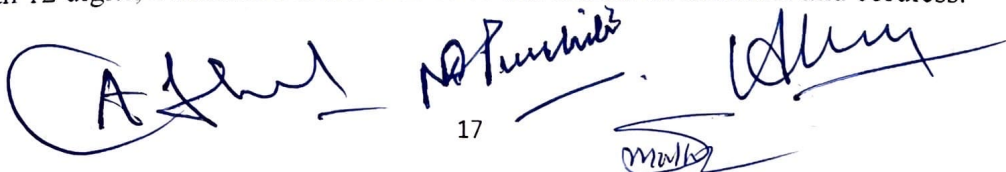
**SECTION - C**

**Methods of Cost:** Unit and output costing

**Reconciliation:** Reconciliation between cost and financial books.

**15 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.

  
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### 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.

*Agarwal*      *N.P. Kishore*      *Sharma*  
*malhotra*

**Name of the Programme: Bachelor of Commerce**

**Title of the Course: Income Tax Law & Practices**

**Semester: IV**

Semester	Title of the Course/Paper	NHEQF Level	Credits
IV	Income Tax Law & Practices	6	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr EoSE-3 Hrs	Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 Marks	

**Objectives of the Course:**

- 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 assesses

**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.

**15 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.

**15 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

**15 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.

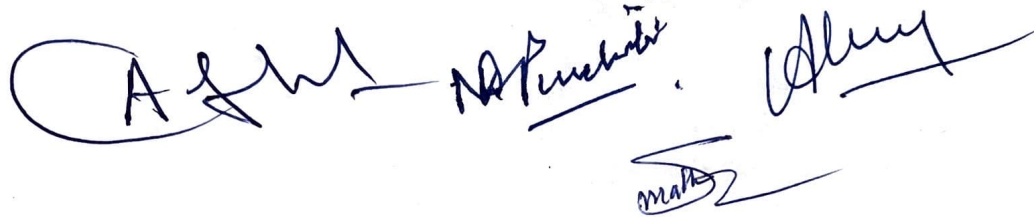


**Suggested Readings:**

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 ,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.

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Name of the Programme: Bachelor of Commerce

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	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr EoSE-3 Hrs	Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 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 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, Canteen, Power House and Cinema Hall Costing.

15 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.

15 Lectures

#### SECTION - C

**Standard Costing:** Meaning, Significance and Limitations. Computation of material and Labour variances.

**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.

15 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.

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### 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.

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**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Auditing**  
**Semester: V**

Semester	Title of the Course/Paper		NHEQF Level	Credits
V	Auditing		7	3
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr		Midterm-21 Marks	Midterm-8 Marks	
EoSE-3 Hrs		EoSE- 54 Marks	EoSE-22 Marks	

**Objectives of the Course:**

- 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

**15 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.

**15 Lectures**

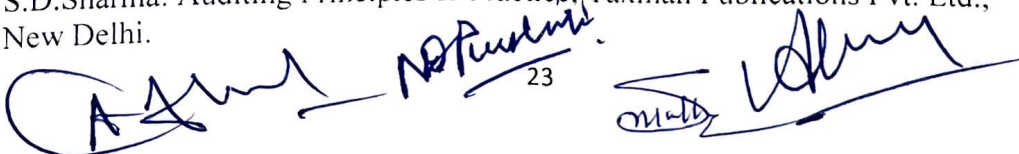
**SECTION - C**

**Audit of Various Concerns:** Audit of firm, company, trust etc.  
**Audit report and audit certificate.**

**15 Lectures**

**Suggested Readings:**

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


  
 23

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 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.

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**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Functional Accounting**  
**Semester: V**

Semester	Title of the Course/Paper	NHEQF Level	Credits
V	Functional Accounting	7	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr EoSE-3 Hrs	Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 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.

**15 Lectures**

**SECTION –B**

**Royalty Accounts**

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

**Accounting for Investments**

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

**15 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.

**15 Lectures**

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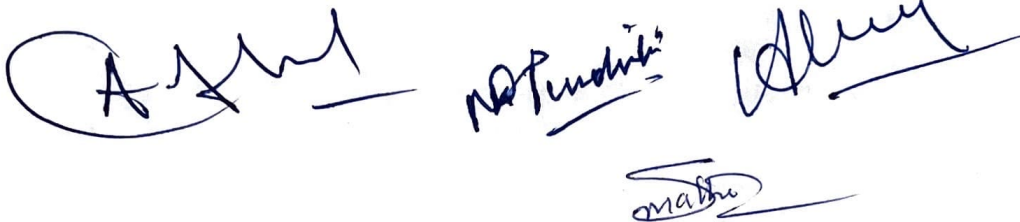
**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

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



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Name of the Programme: Bachelor of Commerce

Title of the Course: Tax Planning

Semester: V

Semester	Title of the Course/Paper	NHEQF Level	Credits
V	Tax Planning	7	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr EoSE-3 Hrs	Midterm-21 Marks EoSE- 54 Marks	Midterm-8 Marks EoSE-22 Marks	

**Objectives of the Course:**

- 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, Reliefs & Rebates.

Tax Planning through form of business organization — Individual, Firm, LLP (Limited Liability Partnerships), AOP/BOI.

**15 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.

**15 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.

**15 Lectures**

**Suggested Reading:**

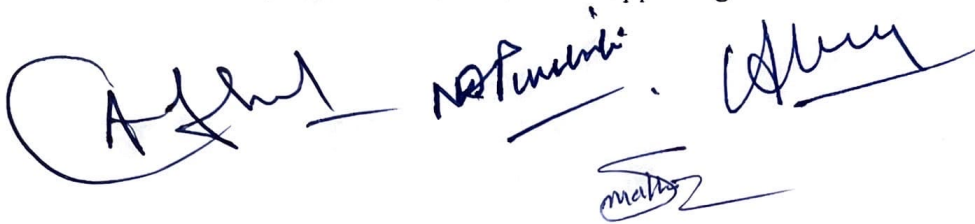
1. Manoharan, T. N. Students Hand book on Income Tax Law, Snow White Publications
2. Mehrotra, H. C. Income Tax Law and Accounts including Tax Planning, SahityaBhawan Publications.
3. Narang and Gaur. Income Tax. Himalaya Publishing House.

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4. Prasad B., Direct Taxes -Law and Practices. WishwaPrakashana
5. Singhanian Vinod K. and Singhanian, Kapil. Direct Tax Planning and Management, Taxman.
6. Singhanian, 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, 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



**Name of the Programme: Bachelor of Commerce**  
**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	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr	Midterm-21 Marks	Midterm-8 Marks	
EoSE-3 Hrs	EoSE- 54 Marks	EoSE-22 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.

**15 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.

**15 Lectures**

**SECTION-C**

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

**15 Lectures**

**Suggested Readings:**

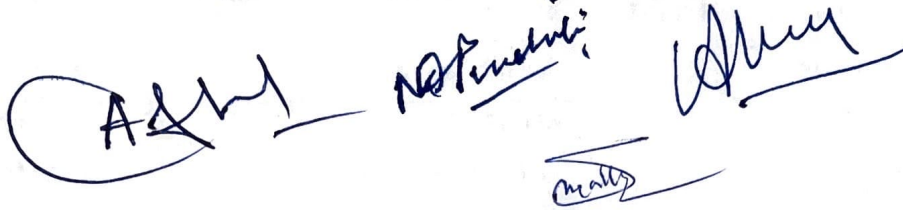
1. Ahuja, Girish Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer
2. Gupta, S.S. Taxmann's GST New Returns - How to Meet Your Obligations - A Practical Guide for filing of New GST Returns.
3. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd
4. Mehrotra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

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**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Advanced Accounting**  
**Semester: VI**

Semester	Title of the Course/Paper		NHEQF Level	Credits
VI	Advanced Accounting		7	3
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr		Midterm-21 Marks	Midterm-8 Marks	
EoSE-3 Hrs		EoSE- 54 Marks	EoSE-22 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

**15 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

**15 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

**15 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: 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.

*(A. S. Grewal)*      *(N. S. ZAD)*      *(R. S. Mangal)*  
*(M. S. Pareek)*



**Name of the Programme: Bachelor of Commerce**  
**Title of the Course: Management Accounting**  
**Semester: VI**

Semester	Title of the Course/Paper	NHEQF Level	Credits
VI	Management Accounting	7	3
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Three Hours per Week Total Forty Five Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm/CIA -1 Hr	Midterm-21 Marks	Midterm-8 Marks	
EoSE-3 Hrs	EoSE- 54 Marks	EoSE-22 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

**15 Lectures**

**SECTION - B**

**Leverages:** Operating, Financial and Combined leverages

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

**15 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

**15 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. Horne Van C. & Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.
2. Pandey I. M.: "Financial Management", Vikas Publishing House, Revised Ed., 2003
3. M.Y. Khan and P.K. Jain, "Management Accounting", Tata Graw
4. Maheshwari S.N., "Financial Management", Principles and Practice, Sultan Chand & Sons, 9th Edition 2004.
5. Khan M.Y, Jain P.K., "Financial Management", Tata McGraw Hill, 2001, 3<sup>rd</sup> Edition.
6. Foster, George: "Financial Statement Analysis", Prentice Hall
7. Glen Arnold. Mohan Kumar: Financial Management, Pearson
8. Arora M.N.: Management Accounting, Himalaya Publishing House Pvt. Ltd.
9. Appannaiah & Reddy, Management Accounting, Himalaya Publishing House Pvt. Ltd.
10. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
11. M. R. Agarwal: Management Accounting, Garima Publication.
12. Agarwal, Agarwal, Saini: Management Accounting, Ramesh Book Depot

### 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.

