SCHEME OF EXAMINATION
&
DETAILED COURSE STRUCTURE

FOR
BACHELOR OF COMMERCE

(B.COM.)
(2015 – 2018)

Department of Accountancy & Business Statistics
COURSE STRUCTURE (B.COM. 2015-18)

The Bachelor of Commerce (B. Com) is a 6 semester’s program. The following is the scheme for teaching and examination of B. Com. Course.

“The duration of external examination for each paper would be of 3 hours.”

### FIRST SEMESTER EXAMINATION

<table>
<thead>
<tr>
<th>Code No.</th>
<th>Name of Paper</th>
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BACHELOR OF COMMERCE

Subject – Accountancy & Business Statistics

SEMESTER-I

Attempt all questions

I  10 QUESTIONS (very short answer Questions)  10X 1 MARK EACH  = 10 Marks
II  5 QUESTIONS( short answer Questions)  5 X 3 MARK EACH  = 15 Marks
III  3 QUESTIONS (1 question from each unit with Internal choice)  3X 15 MARK EACH  = 45 Marks

Total of End semester exam (duration of exam 3 hours) = 70 Marks

Internal assessment = 30 Marks

Maximum Marks =100 Marks
Minimum Marks = 40 Marks

PAPER-I FINANCIAL ACCOUNTING

Objectives

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 Contents

SECTION - A

Sectional & Self Balancing
Accounting from Incomplete Records

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.

SECTION - C

Accounting for Hire Purchase
Installments Payment System
**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:**

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.
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics

SEMESTER-I

Attempt all questions

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<td>III</td>
<td>3 QUESTIONS (1 question from each unit with Internal choice)</td>
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<td>Maximum Marks</td>
<td>= 100 Marks</td>
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PAPER-II BUSINESS STATISTICS

Objectives
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.

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 Pearson's; Bowleys.
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)

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, Prentice Hall
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics
SEMESTER-II

Attempt all questions

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<tr>
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<td>III 3 QUESTIONS (1 question from each unit with Internal choice)</td>
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PAPER-I CORPORATE ACCOUNTING

Objectives
This course enables the students to develop awareness about Corporate Accounting inconformity with the Provision of Companies Act with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents

SECTION -A
Introduction, Indian Accounting Standard & 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

Issue of Debentures – Meaning and methods of issuing debentures,

SECTION - B
Redemption of Preference Shares
Meaning, legal aspects and procedure of redemption of Preference Shares- Redemption out of profits, redemption by issuing new shares, redemption of Preference Shares partly by issuing new shares and partly out of profits, redemption by conversion.

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

SECTION – C
Underwriting of shares and debentures
Meaning, provisions and Accounting process in underwriting of shares and debentures.
Final Accounts of Companies as per schedule III including managerial remuneration
Disposal of profits and issue of bonus shares

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:
3. Anil, Rajesh &Mariyappa: 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.
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics
SEMESTER-II

Attempt all questions

I 10 QUESTIONS (very short answer Questions) 10X 1 MARK EACH = 10 Marks
II 5 QUESTIONS (short answer Questions) 5 X 3 MARK EACH = 15 Marks
III 3 QUESTIONS (1 question from each unit with Internal choice) 3X 15 MARK EACH = 45 Marks

Total of End semester exam (duration of exam 3 hours) = 70 Marks
Internal assessment = 30 Marks
Maximum Marks =100 Marks
Minimum Marks = 40 Marks

PAPER-II ADVANCED BUSINESS STATISTICS

Objectives
The objective of the course is to equip the students with basic statistical tools and to enable them to do analytical evaluation for arriving at logical conclusions and inferences.

Course Contents

SECTION - A

Graphic Presentation
Graphical and Diagrammetrical 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.

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.

SECTION – C

Interpolation and Extrapolation
Binomial, Newtons Advancing Differences Method, Lagrange Method.

Permutation and Combinations- Basic Concepts.
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
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics
SEMESTER-III

Attempt all questions

I 10 QUESTIONS (very short answer Questions) 10X 1 MARK EACH = 10 Marks
II 5 QUESTIONS(short answer Questions) 5 X 3 MARK EACH = 15 Marks
III 3 QUESTIONS (1 question from each unit with Internal choice) 3X 15 MARK EACH = 45 Marks

Total of End semester exam (duration of exam 3 hours) = 70 Marks

Internal assessment = 30 Marks

Maximum Marks =100 Marks
Minimum Marks = 40 Marks

PAPER-I - INCOME TAX LAW

Objectives
The students should be able to demonstrate an understanding of the tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.

Course Contents

SECTION –A

Introduction and Income from Salary

SECTION - B

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

Business & Profession

SECTION - C

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
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:

2. Ahuja, Girish and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi
5. Patel, Choudhary: Income Tax, Choudhary Prakashan
PAPER-II ELEMENTARY COST ACCOUNTING

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.

Course Contents

SECTION – A

Introduction

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.

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.

SECTION - C
Methods of Cost
Unit and output costing,
Reconciliation between cost and financial books.

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
4. Dutta: Cost Accounting, Pearson
8. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics
SEMESTER-IV

Attempt all questions

I 10 QUESTIONS (very short answer Questions) 10X 1 MARK EACH = 10 Marks
II 5 QUESTIONS(short answer Questions) 5 X 3 MARK EACH = 15 Marks
III 3 QUESTIONS (1 question from each unit with Internal choice) 3X 15 MARK EACH = 45 Marks
Total of End semester exam (duration of exam 3 hours) = 70 Marks
Internal assessment = 30 Marks
Maximum Marks = 100 Marks
Minimum Marks = 40 Marks

PAPER-I- INCOME TAX LAW & PRACTICES

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 assesse.

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.

SECTION - B
Assessment of Individual& 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.

SECTION - C
Assessment of Firm, 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**

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

**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:**

BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics

SEMESTER-IV

Attempt all questions

I 10 QUESTIONS (very short answer Questions) 10X 1 MARK EACH = 10 Marks
II 5 QUESTIONS(short answer Questions) 5 X 3 MARK EACH = 15 Marks
III 3 QUESTIONS (1 question from each unit with Internal choice) 3X 15 MARK EACH = 45 Marks

Total of End semester exam (duration of exam 3 hours) = 70 Marks
Internal assessment = 30 Marks
Maximum Marks =100 Marks
Minimum Marks = 40 Marks

PAPER- II METHODS AND TECHNIQUES OF COSTING

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.

Course Contents

SECTION –A

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

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

SECTION - B


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.

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.

**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
4. Dutta: Cost Accounting, Pearson
8. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics

SEMESTER-V

Attempt all questions

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Internal assessment = 30 Marks

Maximum Marks = 100 Marks

Minimum Marks = 40 Marks

PAPER-I - AUDITING

Objectives
To impart knowledge about the principles and methods of auditing and their applications

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

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.

SECTION - C

Audit of Various Concerns:
Liabilities of a Company auditor under companies act 2013. Audit report and audit certificate.
Audit of Share Capital.
Suggested Readings:

5. Spicer & Paglar: Practical Auditing (Indian Ed.)
6. Jain, Khandelwal, Pareek, Auditing, RBD, Jaipur
BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics
SEMESTER-V

Attempt all questions

I 10 QUESTIONS (very short answer Questions) 10X 1 MARK EACH = 10 Marks
II 5 QUESTIONS( short answer Questions) 5 X 3 MARK EACH = 15 Marks
III 3 QUESTIONS (1 question from each unit with Internal choice) 3X 15 MARK EACH = 45 Marks

Total of End semester exam (duration of exam 3 hours) = 70 Marks

Internal assessment = 30 Marks

Maximum Marks = 100 Marks
Minimum Marks = 40 Marks

PAPER- II FUNCTIONAL ACCOUNTING

Objectives
The course emphasizes the use of accounting data for decision making and is different from financial reporting. We will 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.

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.

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.

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:


BACHELOR OF COMMERCE
Subject – Accountancy & Business Statistics
SEMESTER-VI

Attempt all questions

I 10 QUESTIONS (very short answer Questions) 10X 1 MARK EACH = 10 Marks
II 5 QUESTIONS (short answer Questions) 5 X 3 MARK EACH = 15 Marks
III 3 QUESTIONS (1 question from each unit with Internal choice) 3X 15 MARK EACH = 45 Marks
Total of End semester exam (duration of exam 3 hours) = 70 Marks
Internal assessment = 30 Marks
Maximum Marks =100 Marks
Minimum Marks = 40 Marks

PAPER- I MANAGEMENT ACCOUNTING

Objectives
The course emphasizes the use of accounting data for decision making and is different from financial reporting. We will 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

Introduction
Advantages and Limitations of Management Accounting, Role of Management Accountant.

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

Leverages
Operating, Financial and Combined leverages

SECTION - B

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

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

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

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:
    Agarwal, Agarwal, Saini: Management Accounting, Ramesh Book Depot
Assessment Breakdown

Attempt all questions

I  10 QUESTIONS (very short answer Questions)  10 X 1 MARK EACH  = 10 Marks
II  5 QUESTIONS (short answer Questions)  5 X 3 MARK EACH  = 15 Marks
III  3 QUESTIONS (1 question from each unit with Internal choice)  3 X 15 MARK EACH  = 45 Marks

Total of End semester exam (duration of exam 3 hours)  = 70 Marks
Internal assessment  = 30 Marks

Maximum Marks  = 100 Marks
Minimum Marks  = 40 Marks

PAPER-II ADVANCED ACCOUNTING

Objectives

This course enables the students to develop awareness about Corporate 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 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

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

SECTION - C

Liquidation of Companies


Social Accounting - Basic knowledge of Social Accounting
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:

6. Anil, Rajesh &Mariyappa: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
8. Rangrajan: Corporate Accounting, Pearson Education
9. N. S. ZAD: Company Accounts, Taxman Laws
10. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
Statement showing changes in existing syllabus
B. Com.

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Dr. R. K. Sharma  
Convener

Dr. Neel Kamal Purohit  
Member