

S. S. JAIN SUBODH P.G. AUTONOMOUS COLLEGE
RAMBAGH CIRCLE, TONK ROAD, JAIPUR, RAJASTHAN

SCHEME OF EXAMINATION
&
DETAILED COURSE STRUCTURE

FOR
BACHELOR OF COMMERCE
(B.COM.)

Department of Accountancy & Business Statistics

COURSE STRUCTURE

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

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
B.Com. 101	ABST-I Financial Accounting	03	30	70	100
B.Com. 102	ABST- II Business Statistics	03	30	70	100

SECOND SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
B.Com. 201	ABST-I Corporate Accounting	03	30	70	100
B.Com. 202	ABST- II Advanced Statistics	03	30	70	100

THIRD SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
B.Com. 301	ABST-I Income Tax Law	03	30	70	100
B.Com. 302	ABST- II Elementary Cost Accounting	03	30	70	100

FOURTH SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
B.Com. 401	ABST-I Income Tax Law & Practices	03	30	70	100
B.Com. 402	ABST- II Methods & Techniques of Costing	03	30	70	100

FIFTH SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
B.Com. 501	ABST-I Auditing	03	30	70	100
B.Com. 502	ABST- II Functional Accounting	03	30	70	100

SIXTH SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
B.Com. 601	ABST-I Management Accounting	03	30	70	100
B.Com. 602	ABST- II Advanced Accounting	03	30	70	100

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:

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.

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-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 Pearsons; 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, 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

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-I CORPORATE 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

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

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:

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.

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 tool sand to enable them to do analytical evaluation for arriving at logical conclusions and inferences.

Course Contents

SECTION - A

Graphic Presentation

Graphical and Diagrametical 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
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

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

Introduction of Income Tax. Important definitions under the Income Tax Act. Residential status. Computation of Income from salary.

SECTION - B

Income from House Property

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

Business & Profession

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

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 , Choudhary Prakashan

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-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

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.

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
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

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 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.

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:

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.

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

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.

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
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

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-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:

1. ArunaJha: 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,SiddheshwarGadade, 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

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:

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.

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

Meaning, Nature, Scope Comparison with Financial Accounting and Cost Accounting 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:

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, 3rd 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.
Agarwal, Agarwal, Saini: Management Accounting, Ramesh Book Depot

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-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

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

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:

4. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
5. Shukla&Grewal : Advance Accounts- Sultan Chand & Sons, New Delhi.
6. Anil, Rajesh &Mariyappa: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
7. Appannaiah& Reddy: 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.
11. Jain, Khandelwal, Pareek: Higher Accounting, Ramesh Book Depot, Jaipur.

**Statement showing changes in existing syllabus
B. Com.**

<i>Semester</i>	<i>Existing syllabus/Topics</i>	<i>Proposed syllabus/Topics</i>	<i>Change in %</i>

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