



**UNIVERSITY OF RAJASTHAN, JAIPUR**

**Four Year Undergraduate Programme**

**Faculty of Commerce**

**Programme Name: UG0203 –Three/ Four Year Bachelor of Commerce  
(ABST)**

**B. Com. (ABST)**

**Subject/Discipline - ABST**

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

**Medium of instruction: Hindi/English**

## w.e.f. Academic Session 2024-25

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### **Programme Name: UG0203 - Four Year Bachelor of Commerce (ABST) B. Com. (ABST)**

<b>Name of University</b>	<b>University of Rajasthan, Jaipur</b>
<b>Name of Faculty</b>	<b>Commerce</b>
<b>Name of Programme</b>	<b>UG0203-B.Com. (ABST)</b>
<b>Name of Discipline</b>	<b>Major Discipline - ABST Minor Discipline - Bus. Admn., EAFM</b>

#### **PROGRAMME PREREQUISITES**

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) with Minor in Bus. Admn. or EAFM:

1. Accounting Knowledge: Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation.
2. Financial Statement Analysis: Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations, and making informed decisions based on financial information.
3. Taxation: Students will gain knowledge of tax laws, regulations, and procedures, both for individuals and businesses. They will learn about income tax, goods and services tax (GST), tax planning, and compliance.
4. Auditing and Assurance: Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment, and ethical considerations in auditing.
5. Accounting Software and Technology: Students will be familiar with accounting software and technology tools used in the field, such as Tally, MS Excel, spreadsheets, and 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.

9. Research Skills: Students will be equipped with research skills to gather and analyze relevant accounting information, conduct financial research, and stay updated with changing accounting standards and regulations.

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 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 Assessment (20% weightage) and (End of Semester Examination) EoSE (80% 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 80% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will carry equal marks and have three parts as:-
  - Part-A of the paper shall have 10 very short answer type questions of 2 marks each.
  - Part B of the paper shall consist of the 4 short answer type questions selecting one question from each unit of 10 marks. The student shall attempt any 2 questions.
  - Part C of the paper shall consist of the 4 questions, the four questions will be set with one from each of the unit with internal choice, and each question carries 20 marks.
3. 75% Attendance is mandatory for appearing in EoSE.
4. To appear in the EoSE examination of a course/subject student must appear in the mid-semester examination and obtain at least a "C" grade in the course/subject.
5. Credit points in a Course/Subject will be assigned only if, the student obtains at least a C grade in midterm and EoSE examination of a Course/Subject.

## Contact Hours-15 Weeks per Semester

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

## Exit and Entrance Policy

1. Students who opt to exit after completion of the first year and have secured 48 credits will be awarded a **UG Certificate** if, in addition, they complete one internship of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
2. Students who opt to exit after completion of the second year and have secured 96 credits will be awarded the UG diploma if, in addition, they complete one internship of 4 credits during the

summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

3. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 150 credits and satisfying the minimum credit requirement.
4. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with 200 credits and have satisfied the minimum credit requirements.
5. Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 200 credits,

Including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

## 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	

## Semester wise Paper Titles

Programme Name: UG0203 - Four Year Bachelor of Commerce (ABST)								
s	UG0203-B.Com. (ABST)				Credits			
S. No.	Level	Semester	Type	Title	L	T	P	Total
1	5	I	MJR	UG0203-ABS-51T-101-Financial Accounting	6	0	0	6
2	5	I	MJR	UG0203-ABS-51T-102-Corporate Accounting	6	0	0	6
3	5	II	MJR	UG0203-ABS-52T-103-Business Statistics	6	0	0	6
4	5	II	MJR	UG0203-ABS-52T-104-Advanced Corporate Accounting	6	0	0	6
5	6	III	MJR	UG0203-ABS-63T-201-Cost Accounting	6	0	0	6
6	6	III	MJR	UG0203-ABS-63T-202-Advanced Business Statistics	6	0	0	6
7	6	IV	MJR	UG0203-ABS-64T-203-Income Tax Laws & Practices	6	0	0	6
8	6	IV	MJR	UG0203-ABS-64T-204- Financial Services	6	0	0	6
9	7	V	MJR	UG0203-ABS-75T-301- Auditing and Financial	6	0	0	6

				Reporting Analysis				
10	7	V	MJR	UG0203-ABS-75T-302-Security Analysis and Portfolio Management	6	0	0	6
11	7	VI	MJR	UG0203-ABS-76T-303- Goods and Service Tax(GST	6	0	0	6
12	7	VI	MJR	UG0203-ABS-76T-304- Operational Research and Quantitative Techniques	6	0	0	6

**Syllabus: UG0203-B.Com. (ABST)  
Semester-I - ABST (2024-25)**

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0203-ABS-51T-101- Financial Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12Marks EoSE-48 Marks
Theory	UG0203-ABS-51T-102- Corporate Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Financial Accounting (Theory)**

**Paper Code:UG0203-ABS-51T-101**

**Semester: I**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
I	UG0203-ABS-51T-101	Financial Accounting	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture- Six Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

**Detailed Syllabus**

**Objectives of the Course:**

1. To impart conceptual knowledge of financial accounting.

2. To provide knowledge and understanding of financial statements of a business.
3. To prepare departmental profit and loss account and balance sheet.
4. To explain various methods of preparing Branch accounts.
5. To explain the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. To explain the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. To prepare accounts for transactions related to Hire Purchase, Instalment.

#### **UNIT-I**

Accounting: Meaning, Concept, Importance and Scope of Accounting, Basic Accounting Principles, Conventions, Concepts, Procedures, Methods, Forms of Accounting and Uses of Accounting information.

Accounting equations and Types of accounts, Rules of recording business transactions. Preparation of Journal, Subsidiary Journal Books, Ledger Treatment of GST and Trial Balance, Preparation of Trading Account, Profit & Loss Account and Balance sheet with adjustments.

#### **UNIT-II**

Departmental Accounting: Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers; Preparation of departmental trading and P&L account (Including general P&L account and balance sheet).

Branch Accounting: Meaning, Objective and Methods including Debtor system, Stock and Debtor system, Final Account system; Wholesale Branch system and Independent Branch system excluding Foreign Branches; Difference between branch and departmental accounting

#### **UNIT-III**

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

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

#### **UNIT-IV**

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

Accounting for Instalment System: Meaning and importance of Instalment system, Difference between hire purchase and instalment system, Preparation of instalment payment accounts: Journal entries and Ledger accounts in the books of Purchaser and Vendor.

**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 Books and References:**

1. Sharma, Shah, Mangal, Agarwal: Financial Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Financial Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Financial Accounting, Shivam Book House, Jaipur.
4. Tulsian: Financial Accounting: Sultan Chand & Sons, New Delhi.
5. Shukla & Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Financial Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Financial Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Financial Accounting, S. Chand & Sons, New Delhi.

**Course Learning Outcomes:**

1. Understanding of the basic concepts and process of accounting.
2. Ability to prepare various subsidiary books, trial balance and final accounts of a business.
3. Ability to prepare departmental profit and loss account and balance sheet.
4. Have deeper understanding with various methods of preparing branch accounts.
5. Understanding the process of valuation of loss of stock and consequential loss of profit and amount to be claimed in the event of a fire.
6. Understanding the steps involved in conversion of single entry into double entry system of bookkeeping.
7. Ability to prepare accounts for transactions related to Hire Purchase, Instalment..

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Corporate Accounting**

**Paper Code: UG0203-ABS-51T-102**

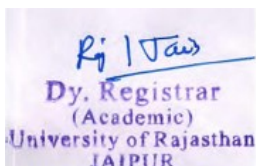
**Semester: I**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
<b>I</b>	<b>UG0203-ABS-51T-102</b>	<b>Corporate Accounting</b>	<b>5</b>	<b>6</b>
Level of Course	Type of the Course	Delivery Type of the Course		
<b>Introductory</b>	<b>Major</b>	<b>Lecture- Six Hours per Week</b>		
Duration of Examination		Maximum Marks	Minimum Marks	
<b>Midterm -1 Hr</b>		<b>Midterm-30 Marks</b>	<b>Midterm -12 Marks</b>	
<b>EoSE-3 Hrs</b>		<b>EoSE-120Marks</b>	<b>EoSE-48 Marks</b>	

**Detailed Syllabus**

**Objectives of the Course:**

1. To familiar with Ind AS and IFRSs.





2. To apply accounting treatment for issue and redemption of shares and debentures.
3. Understanding the procedure for underwriting of shares and debentures.
4. To compute the purchase consideration and execute the accounting treatment required for acquisition of business.
5. To determine the profits earned by a company before and after its incorporation.
6. To prepare the financial statements of Companies.
7. Understanding the procedure for valuing the goodwill and shares of a Company.

### **Unit-I**

Introduction of Indian accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20 & Introduction of IFRS.

Issue of Shares: Under Subscription and Over Subscription, Pro-rata Allotment, Forfeiture & Reissue of Shares, Rights Issue, Sweat Equity, Buy Back of Shares, Employee Stock Option.

### **Unit-II**

Redemption of Preference Shares, Issue and Redemption of Debentures- Meaning, Types and issue of debentures. Redemption of Debentures- Meaning, procedure and methods of redemption of Debentures.

### **Unit- III**

Underwriting of Shares and Debentures: Marked and Unmarked Applications, Firm Underwriting.

Financial Statement of Companies: Objectives of Financial Statements, Preparation and Presentation of Financial Statements of Companies as per Schedule III of the Companies Act. 2013, Form and Contents of Profit & Loss Account and Balance Sheet.

Managerial Remuneration, Disposal of Company Profits and Issue of Bonus Shares.

### **Unit-IV**

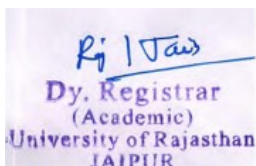
Valuation of Goodwill – Meaning, Nature, Factors, Classification and Need. Methods of Valuation: Average Profit Method, Super Profit Method, Capitalization Method, Annuity Method.

Valuation of Shares – Need for Valuation, Factors affecting the value of Shares, Methods for Computation of Value of Shares: Net Asset Method, Yield Method and Fair Value 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 Books and References:**

1. Tulsian P.C. & CA Bharat Tulsian: Corporate Accounting, S. Chand, New Delhi.
2. Maheshwari S. N. CA Sharad K Maheshwari & Dr. Suneel K Maheshwari: Vikas Publishing House, New Delhi.
3. MC Shukla, TS Grewal, SC Gupta: Advanced Accounts, S. Chand New Delhi.
4. Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
5. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.





**Course Learning Outcomes:**

1. Understand the various accounting treatment relating to Issue of shares and Redemption of preference shares.
2. Determine the accounting procedures for issue and redemption of debentures.
3. Understand the process of acquisition of business and underwriting of shares and debentures.
4. Construct the financial statements as per Companies Act 2013 for various financial decisions.
5. Understand the procedure of valuation of goodwill and shares.

**Syllabus: UG0203-B.Com. (ABST)  
Semester-II ABST (2024-25)**

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0203-ABS-52T-103- Business Statistics	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48Marks
Theory	UG0203-ABS-52T-104- Advanced Corporate Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Business Statistics**

**Paper Code:UG0 203-ABS-52T-103**

**Semester: II**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0203-ABS-52T-103	Business Statistics	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture- Six Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm 12 Marks EoSE-48 Marks	

## Detailed Syllabus

### Objectives of the Course:

1. Familiarize the students with various statistical data analysis tools that can be used for effective decision making in business.
2. Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.
3. Identify and apply appropriate statistical techniques for presenting, analyzing, interpreting business data to decide on various practical problems in business.
4. Provide comprehensive knowledge to calculate the measures of central tendency, dispersion, skewness, correlation coefficient and regression.
5. Understand index numbers and explain its uses and methods.

### UNIT –I

Meaning, Definition, Features, Importance and limitations of Statistics. Meaning, uses and difference between primary and secondary data, Data collection methods, Classification and tabulation of data.

Meaning, application and limitation of Central Tendency. Measures of Central Tendency- Arithmetic Mean, Median, Mode, and partition values- quartiles, octiles, deciles, percentiles.

### UNIT –II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Co-efficient, Combined Standard Deviation, Coefficient of Variation, Uses and interpretation of measures of dispersion.

Meaning of Skewness, difference between dispersion and skewness, Methods of computing Skewness and their coefficient - Karl Pearsons and Bowleys..

### UNIT-III

Meaning, importance and uses of Correlation, Different methods for computing correlation- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation, Concurrent Deviation Method.

Meaning, importance and uses of Regression Analysis, Comparison between Correlation and Regression, Computation of two Regression Equations.

#### UNIT-IV

Meaning, importance and uses of Index Numbers, Simple and Weighted Price Index Numbers, Methods of Construction: Average of Relatives, Aggregative Method, Fishers Ideal Index Number, Base Shifting and Conversion, Deflating, Splicing.

Presentation of Data: Diagrams / Graphs of frequency distribution - Ogive and Histograms.

**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 Books and References:**

1. S. P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
2. Khanna and Gupta: Business Statistics, Prantice Hall.
3. Chikkodi & SatyaPrakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
4. Naval Bajpai: Business Statistics, Pearson Education.
5. Goyal, Ranga, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur.
6. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur.
7. Oswal, Agrawal, Modi and Bhargava : Business Statistics, Ramesh Book Depot, Jaipur.
8. J. K. Sharma, Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.

#### **Course Learning Outcomes:**

1. Understand the basics of statistics and its applications.
2. Understand various statistical tools for business decision-making.
3. Select the appropriate method for data collection, presentation, analysis, and interpretation to make informed decisions.
4. Analyse the relationship between two variables of various managerial situations.
5. Compute basic statistical parameters and predict the values of regression, correlation and index numbers.
6. Solve problems for business decision-making and interpret solutions with various statistical techniques.

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Advanced Corporate Accounting**

**Paper Code:UG0203-ABS-52T-104**

**Semester: II**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0203-ABS-52T-104	Advanced Corporate Accounting	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture- Six Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

## Detailed Syllabus

### Objectives of the Course:

1. To identify the concept and purpose of consolidating financial statements and understanding the same through accounting procedures.
2. To get acquainted with the Human Resource Accounting.
3. To infer the operational importance when a company is acquired or amalgamated or reconstructed.
4. To comprehend upon the instances and apply the provisions of the Companies Act, 2013 in winding up of company.
5. To familiarize with the concept and application of Forensic accounting.
6. To understand the mechanism applied in preparing financial statements of Insurance Companies and Banking Companies.

### Unit-I

Internal Reconstruction of Companies: Meaning, Objective and Legal provision relating to Capital Reduction, Procedure of Internal Reconstruction, Method of Internal Reconstruction, Accounting Procedure, passing of Journal Entries and Preparation of Balance Sheet after Reconstruction.

Amalgamation of Companies (AS 14): Absorption & External Reconstruction, Meaning, Types (Purchase & Merger), Purchase Consideration, Accounting in the books of the Transferor Company and Transferee Company, Special Accounts Adjustments Entries for Inter-Company Ownings and Holdings.

### Unit-II

Liquidation of Companies: Meaning and types of Liquidation, Liability of Contributories, Preferential Creditors, Calculation of liquidator's commission, Preparation of Statement of Affairs, Preparation of Liquidators Final Statement of Account, Preparation of Deficiency or Surplus Accounts- B List Contributories.

Accounts of Banking Companies: Introduction and Meaning, Books of accounts to be maintained by Banking Companies, Special features of Bank Accounting, Rebate on Bills Discounted, Statutory Reserves, Statutory Liquidity Ratio, Cash Reserve Ratio, NPA, Assets Classification and Provisions, Preparation of Final Accounts.

### Unit-III

Accounts of Life Insurance Companies: Meaning, Type of Insurance, Statutory & Subsidiary Books, Determination of Net Liability and Amount due to policy holders, Preparation of Revenue Accounts and Balance sheet.

Accounts of General Insurance Companies: Fire, Marine and Miscellaneous Insurance, provisions relating to the treatment of reserve fund, Preparation of Revenue Account, Profit And Loss account, Profit and loss appropriation account and Balance Sheet.

### Unit-IV

Accounts of Holding and Subsidiary Companies: Holding Company Accounts (AS 21)- Meaning and Concept of Holding and Subsidiary Companies, Legal Requirement Relating to Presentation of Accounts of Holding Companies and its Subsidiaries, Consolidated Balance Sheet and Profit and Loss Account.

Human Resource Accounting: Meaning, Objectives, Need and Development of Human Resource Accounting, Valuation of Human Resources - Historical Cost Approach, Replacement Cost Approach, Opportunity Cost Approach, Standard Cost Approach and Present Value Approach, Recording and Disclosure in Financial Statements.

**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 Books and References:

1. Sharma, Shah, Mangal: Advanced Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Advanced Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Advanced Accounting, Shivam Book House, Jaipur.
4. Tulsian: Advanced Accounting: Sultan Chand & Sons, New Delhi.
5. Shukla & Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Advanced Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Advanced Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Advanced Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Accounting, S. Chand & Sons, New Delhi.

#### Course Learning Outcomes:

1. Construct the consolidated financial statements of Holding and Subsidiary Company.
2. Acquainted with the Human Resource Accounting.
3. Understand the accounting procedures for internal reconstruction of a company.
4. Understand the accounting process of Absorption and External Reconstruction of a company.
5. Understand the provisions and procedure of the Companies Act, 2013 in winding up of company.
6. Understand with the concept and application of Forensic accounting.
7. Develop an understanding to prepare financial statements of Banking and Insurance companies.

**Syllabus: UG0203-B.Com. (ABST)  
Semester-III- ABST (2024-25)**

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0203-ABS-63T-201- Cost Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12Marks EoSE-48 Marks
Theory	UG0203-ABS-63T-202 Advanced Business Statistics	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Cost Accounting (Theory)**

**Paper Code:UG0203-ABS-63T-201-Cost Accounting**

**Semester: III**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
III	UG0203-ABS-63T- 201-Cost Accounting	Cost Accounting	6	6
<b>Level of Course</b>	<b>Type of the Course</b>	<b>Delivery Type of the Course</b>		
Intermediate	Major	Lecture- Six Hours per Week		
<b>Duration of Examination</b>		<b>Maximum Marks</b>	<b>Minimum Marks</b>	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

## Detailed Syllabus

### Objectives of the Course:

1. To acquaint the students with the basic concepts of cost accounting
2. To understand various methods involve in cost accounting techniques
3. To learn about cost ascertainment system and use of costing data
4. To know the system of Planning , control and decision making with respect of cost accounting

### Unit-I

Introduction: Meaning and definition of cost, cost centre, costing, cost accounting and accountancy, Objectives, significance and limitations of cost accounting. Systems, methods and techniques of cost accounting. Distinction between Financial and Cost Accounting, Material purchasing and storing. Valuation and issue of material, Material cost control.

### Unit – II

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages, labour turnover and treatment of idle time and overtime. Overhead: Meaning, collection, Classification, Allocation, Apportionment and Absorption of Overhead.

Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost.

### **Unit - III**

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion.

Operating Costing: Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.

### **Unit-IV**

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis, Break even Charts (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions).

Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

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

### **Suggested Books and References:**

1. Saxena, and Vashist, Cost Accounting, Sultan Chand and Sons, Delhi
2. B.K. Mehta, Cost Accounting, Sahitya Bhawan Publications
3. Agarwal and Chaturvedi, Cost Accounting (Volume I & II)
4. Jain . Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
5. Agarwal, Shah, Mangal, Cost Accounting, Ramesh Book Depot, Jaipur
6. M. L Agarwal, K.L Gupta, Cost Accounting, Sahitya Bhawan Publications
7. S.P.Jain , K.L.Narang, L. C. Mittal, Simmi Agarwal, Cost Accounting, Kalyani Publications

### **Course learning outcome:**

1. Understanding of various elements of cost with its application in related industry
2. Student will learn to apply their knowledge by making decisions from such accounting information.



3. Students gain knowledge about types of cost accounts and develop analytical skills in this field.
4. They will learn contract costing, marginal costing & how to prepare regular cost reports based on it.
5. It provides excellent scope for professional growth in the field of cost accounting

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Advanced Business Statistics (Theory)**

**Paper Code:UG0203-ABS-63T-202-Advanced Business Statistics**

**Semester: III**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
III	UG0203-ABS-63T-202-Advanced Business Statistics	Advanced Business Statistics	6	6
Level of Course	Type of the Course	Delivery Type of the Course		
Intermediate	Major	Lecture- Six Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

### Detailed Syllabus

#### Objectives of the Course:

1. Enhance the ability to apply statistical methods to solve complex business problems.
2. Learn to interpret statistical results accurately and make data-driven business decisions.
3. Gain proficiency in advanced statistical techniques such as regression analysis,
4. Foster critical thinking to evaluate the validity and reliability of statistical findings.
5. Understand and build predictive and prescriptive models for business applications.
6. Develop the ability to communicate statistical findings and insights effectively to both technical and non-technical audiences.
7. Understand the ethical implications of data analysis and the importance of data integrity and privacy.

#### Unit-1

Probability Theory Joint and Marginal Probability, Posterior Probability and Expected Value.

#### Unit-II

Multiple Correlation and Multiple Regression. Association of Attributes,

### **Unit-III**

Theoretical frequency Distribution- Binomial, Poisson and Normal distribution, Z - Test and T- Test

### **Unit-IV**

Analysis of Variance, F Test, and Chi-Square Test.

#### **Suggested Books and References:**

1. Sanchheti & Kapoor: Statistical Methods, Sultan Chand and Sons
2. Sanchheti & Kapoor: Business Mathematics, Sultan Chand and Sons
3. Mathur, Khandelwal, Gupta, Gupta: Advanced Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek: Statistical Analysis (Hindi)
5. Sharma, Jain & Pareek Advanced Business Statistics (Hindi)
6. Agarwal NP: Advanced Business Statistics, RBD
7. Sharma J.K. Business Statistics
8. Gupta S. C. Fundamentals of Business Statistics
9. P.N. Arora, Sumeet Arora, and S. Arora, Business Statistics and Analytics

#### **Course Learning Outcome**

1. Mastery in applying advanced statistical methods to analyze and interpret data effectively.
2. Ability to make informed business decisions based on statistical analysis and data insights.
3. Competence in advanced statistical techniques including regression analysis, ANOVA, time series analysis, multivariate analysis, and non-parametric methods.
4. Ability to apply statistical methods to solve real-world business problems and improve operational efficiency.
5. Expertise in creating clear and informative data visualizations to communicate statistical findings.
6. Ability to critically evaluate statistical methods and results for validity, reliability, and applicability.
7. Understanding of ethical issues related to data collection, analysis, and interpretation, including data privacy and integrity.

**Syllabus: UG0203-B.Com. (ABST)  
Semester-IV - ABST (2024-25)**

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0203-ABS-64T-203- Income Tax Laws & Practices	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks
Theory	UG0203-ABS-64T-204- Financial Services	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Income Tax Law & Practices (Theory)**

**Paper Code:UG0203-ABS-64T-203-Income Tax Laws & Practices**

**Semester: IV**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
IV	UG0203-ABS-64T- 203-Income Tax Laws & Practices	Income Tax Law And Practices	6	6
<b>Level of Course</b>	<b>Type of the Course</b>	<b>Delivery Type of the Course</b>		
Intermediate	Major	Lecture- Six Hours per Week		
<b>Duration of Examination</b>		<b>Maximum Marks</b>	<b>Minimum Marks</b>	
Midterm -1 Hr		Midterm-30 Marks	Midterm -12 Marks	

## Detailed Syllabus

### Objectives of the Course:

1. To impart knowledge of the basic principles of income tax and practice as per the current regulations to the student.
2. To apply the provisions of income tax under various heads of income.
3. Familiarization with provisions of income tax like rebates, set-off and carry forward of losses, deductions and exemptions.
5. To aid in the practical assessment of tax liability for a person

### UNIT-I

Introduction, Meaning and Definitions of Income Tax, Heads of Income, Determination of Residential Status, Computation of Income from Salaries

### UNIT-II

Computation of Income from House Property, Depreciation & Other Provisions and Income from Business and Profession

### UNIT-III

Computation of Income form Capital Gain and Income from Other Sources

### UNIT-IV

Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual, Advance Payment of Tax and TDS.

### Suggested Books and References:

1. Singhania and singhania: Student's guide to Income tax, taxman. Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
2. Ahuja and Gupta: Direct Taxes, Commercial Law Publishers
3. Bangar and Bangar: Income Tax, Aadhya Publicaiton, Allahabad.
4. Agarwal, Jain, Sharma, Shah, Mangal Ramesh Book Depot, Jaipur

5. Patel, Choudhary , Direct Tax, Choudhary Prakashan
6. Mehrotra H C, Goyal S P, Fundamentals of Income Tax, Sahitya Bhawan Publications
7. Mittal, Bansal, Income Tax Law and Practice, Sultan Chand and Sons
8. Bohra, Income Tax Law and Practice, JSR Publishing House

**Course Learning Outcome:**

1. Understanding of various types of residential status with their tax liability
2. Provide high level of learning about the various heads of Income
3. Detail knowledge about business expenses as well as capital assets and capital expenditure
4. Ability to calculate total income with available deductions and exemptions
5. To impart knowledge of the basic principles of income tax and practice as per the current regulations to the student.
6. Familiarization with provisions of income tax like rebates, set-off and carry forward of losses, deductions and exemptions.

**Name of the Programme: Four Year Bachelor of Commerce (ABST)**

**Title of the Course: Financial Services (Theory)**

**Paper Code:UG0203-ABS-64T-204- Financial Services**

**Semester: IV**

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
IV	UG0203-ABS-64T-204- Financial Services	Financial Services	6	6
<b>Level of Course</b>	<b>Type of the Course</b>	<b>Delivery Type of the Course</b>		
Intermediate	Major	Lecture- Six Hours per Week		
<b>Duration of Examination</b>		<b>Maximum Marks</b>	<b>Minimum Marks</b>	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

**Detailed Syllabus**

## Objectives of the Course:

1. Gain knowledge about various financial institutions, such as banks, insurance companies, investment firms, and their roles in the economy.
2. Learn about different financial instruments, including stocks, bonds, mutual funds, derivatives, and their uses in investment and risk management.
3. Study the functioning of financial markets, including stock exchanges, bond markets, and money markets, and understand their impact on the economy.
4. Develop skills to identify, assess, and manage financial risks using various tools and techniques.
5. Understand the regulatory framework governing financial services, including laws, regulations, and compliance requirements.
6. Learn about customer service strategies and practices in the financial sector to enhance client relationships and satisfaction.
7. Emphasize the importance of ethical behavior and professionalism in financial services.
8. Understand the global financial environment and its influence on domestic financial markets and institutions.

### Unit-I

Introduction, role of financial system, scope, importance, types and innovative financial services.  
Mutual Funds: concept, evolution of Mutual funds, types, organisation of Mutual Funds and valuation method of individual scheme i.e. Net Present Value.

### Unit-II

Factoring: concept, meaning, procedure of workings, types and future prospects, Forfeiting: concept, meaning, salient features, difference between factoring and forfeiting and operating procedure.

### Unit-III

Securitization of Debts: Introduction, meaning, objective, importance, advantages and structure of Securitization, Credit Rating: Concept, Meaning types, advantages, credit rating v/s Financial Analysis and procedure of credit rating

### Unit-IV

Treasury and Wealth Management Services, Custodian Services, Pension Fund- Role of PFRDA

## Suggested Books and References:

1. Avdhani A.V.: Financial Services in India, Himalaya Publications
2. Khan M.Y.: Financial Services, Tata McGraw Hills.
3. Bhole L.M.: Financial Markets and Institutions.

## Course Learning Outcome

1. Gain comprehensive knowledge of financial markets, including equity, debt, forex, and derivatives markets.
2. Learn fundamental and technical analysis for valuing stocks, bonds, and other securities.
3. Understand the principles of portfolio theory and investment strategies.
4. Identify various types of financial risks, including market risk, credit risk, operational risk, and liquidity risk.
5. Understand the regulatory framework governing financial services, including key regulations and compliance requirements.
6. Learn the fundamentals of corporate finance, including capital structure, financing decisions, and dividend policy.
7. Understand the ethical issues and professional standards in the financial services industry.