



University of Rajasthan Jaipur

SYLLABUS

(Three/Four Year Under Graduate Programme)

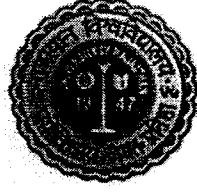
B.Com. – A.B.S.T.

I & II Semester

Examination-2023-24

As per NEP - 2020

Rj / Jas
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(Academic)
University of Rajasthan
JAIPUR



UNIVERSITY OF RAJASTHAN, JAIPUR

Four Year Undergraduate Programme

Faculty of Commerce

**Programme Name: UG0203 - Four Year Undergraduate Programme
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 2023-24

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

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

PROGRAMME PREREQUISITES

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

PROGRAMME OUTCOMES (POs)

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

1. Accounting Knowledge: Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation.
2. Financial Statement Analysis: Students will develop skills in analysing 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, 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 analyse complex financial data, identify issues, and propose appropriate solutions.
9. Research Skills: Students will be equipped with research skills to gather and analyse 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. The question paper will have three parts as: -
 - Part-A of the paper shall have 10 very short answer type questions of 02 marks each.
 - Part-B of the paper shall consist of 04 short answer type questions selecting one question from each unit of 10 marks. The student shall attempt any two questions.
 - Part-C of the paper shall consist of 04 questions. The 04 questions will be set with one from each of the units with internal choice. 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)									
					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-105-Business Statistics	6	0	0	6	
4	5	II	MJR	UG0203-ABS-52T-106-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-205-Income Tax Laws & Practices	6	0	0	6	
8	6	IV	MJR	UG0203-ABS-64T-206-Advanced Cost Accounting	6	0	0	6	
9	7	V	MJR	UG0203-ABS-75T-301-Auditing	6	0	0	6	
10	7	V	MJR	UG0203-ABS-75T-302-Management Accounting	6	0	0	6	
11	7	VI	MJR	UG0203-ABS-76T-305-Goods and Services Tax (GST)	6	0	0	6	
12	7	VI	MJR	UG0203-ABS-76T-306-Operational Research and Quantitative Techniques	6	0	0	6	
13	8	VII	MJR	UG0203-ABS-87T-401-Research Methodology-I	6	0	0	6	
14	8	VII	MJR	UG0203-ABS-87T-402- Financial Analysis and Appraisal	6	0	0	6	
15	8	VIII	MJR	UG0203-ABS-88T-405- Research Methodology-II	6	0	0	6	
16	8	VIII	MJR	UG0203-ABS-88T-406-Cost Analysis and Control	6	0	0	6	


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Syllabus: UG0203-B.Com. (ABST)
Semester-I ABST (2023-24)

Course Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
DCC (Major)	UG0203-ABS-51T-101- Financial Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks
DCC (Major)	UG0203-ABS-51T-102- Corporate Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks
DCC (Major/Minor)	UG0204-BDM-52T-104- Principles of Business Management	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: Financial Accounting

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, Total Ninety Hours		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120 Marks	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 and Lease System.

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 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.

Accounting for Investments.

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-purchaser 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.

Accounting for Lease: Meaning and importance, Difference between Hire purchase and lease, Differences in accounting treatment, Types of leases: Financial lease and Operating lease – Accounting treatment in the books of lessor and lessee.

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 and Lease system.

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
I	UG0203-ABS-51T-102	Corporate Accounting	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture-Six Hours per Week, Total Ninety Hours		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr		Midterm-30 Marks	Midterm-12 Marks	
EoSE-3 Hrs		EoSE-120 Marks	EoSE-48 Marks	

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. Redemption of Preferen

Unit-II

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

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

Acquisition of business, Pre and Post incorporation profit.

Unit- III

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.

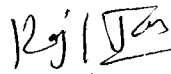
Name of the Programme: Four Year Bachelor of Commerce (ABST)

Title of the Course: -Principles of Business Management

Paper Code: UG0204-BDM-52T-104

Semester: I

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
I	UG0204-BDM-52T-104	Principles of Business Management	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major/Minor	Lecture-Six Hours per Week, Total Ninety Hours		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr		Midterm-30 Marks	Midterm-12 Marks	
EoSE-3 Hrs		EoSE-120 Marks	EoSE-48 Marks	


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Syllabus: UG0203-B.Com. (ABST)
Semester-II ABST (2023-24)

Course Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
DCC (Major)	UG0203-ABS-52T-105- Business Statistics	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks
DCC (Major)	UG0203-ABS-52T-106- Advanced Corporate Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks
DCC (Major/Minor)	UG0205-EFM-51T-101- Business Economics	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: Business Statistics

Paper Code:UG0203-ABS-52T-105

Semester: II

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0203-ABS-52T-105	Business Statistics	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture-Six Hours per Week, Total Ninety Hours		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks	

Detailed Syllabus

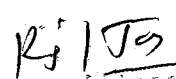
Objectives of the Course:

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

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


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UNIT –II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficient, 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. Moments & Kurtosis.

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.

Meaning, uses and components of Time Series, Additive and multiplicative models, Measurement of trend - Graphical method, Semi-average method, Moving average method, Least squares method. Measurement of Seasonal Variation - Method of Simple averages, Ratio to trend method, Ratio to moving average 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. 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, time series 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-106

Semester: II

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0203-ABS-52T-106	Advanced Corporate Accounting	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture-Six Hours per Week, Total Ninety Hours		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120 Marks	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

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.

Unit-II

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-III

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.

Forensic accounting: Introduction, Fraud examination and prevention, Financial statement analysis, Investigative accounting, Data analysis and computer forensics, Legal and regulatory framework, Asset tracing and recovery, Business valuation and damages assessment.

Unit-IV

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.

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.

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.

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

Title of the Course: - Business Economics

Paper Code: UG0205-EFM-51T-101

Semester: II

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0205-EFM-51T-101	Business Economics	5	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major/Minor	Lecture-Six Hours per Week, Total Ninety Hours		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120 Marks	Midterm-12 Marks EoSE-48 Marks	

RJ/T
Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR

