



महाराजा सूरजमल बृज विश्वविद्यालय

भरतपुर (राज.)

SYLLABUS

A.B.S.T. (Part I, II, II)

(2020-21)

Only For Session
2020-21


अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

ABST
B.Com. Part I

B.Com. Part I

Paper - I : Cost Accountancy
Paper - II : Business Statistics

Paper I : Cost Accountancy

Max. Marks : 100

Time : 3 Hours

Min. Marks 36

Note: There will be five questions in all- The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Introduction: Meaning and definition of cost, cost centre, costing, cost accounting and cost accountancy, Objectives, significance and limitations of cost accounting Systems, methods and techniques of cost accounting. Material purchasing and storing.

Unit - II

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages. Overhead: Meaning, Collection, Classification, Allocation, Apportionment, and Absorption of Overhead.

Unit - III

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

Unit - IV

Job Costing and Contract Costing: Cost-plus contracts, escalation clause, work in progress, profit on completed, incompleting. Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts.

Unit - V

Marginal Costing : Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis. Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material.

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.

Books Recommended:

1. Jain, Kbandelwal, Parcek : Cost Accounting (Hindi & English)
2. Saxena, and Vashist : Cost Accounting
3. B.K. Bhar : Cost Accounting
4. Agarwal and Chaturvedi : Cost Accounting (Volume I & II)

Paper II - Business Statistics

Time : 3 Hours

Max. Marks : 100

Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Introduction of Statistics : Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data,

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution.

Unit - II

Measures of Central Tendency : Arithmetic Mean (Simple), Median (including quartiles, deciles and percentiles), Mode.

Unit - III

Measures of Dispersion : Absolute and Relative Measures of Dispersion; Range, Standard Deviation, Skewness: Different measures of Skewness

Unit - IV

Correlation: Meaning and Significance, Karl Pearson's Coefficient of Correlation, Grouped Data, Coefficient of Correlation by Spearman's Rank Differences Method.

Unit - V

Index Numbers : Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Binomial.

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Books Recommended:

1. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. K.N. Nagar: Elements of Statistics, (Hindi & English)
4. Yadav Jain Mittal : Business Statistics (Hindi & English)



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अमृतसर / 143001

ABST
B.Com. Part II

B.Com. Part II

Paper - I : Income Tax
Paper - II : Corporate and Financial Accounting

Paper I - Income Tax

Time : 3 Hours

Max. Marks : 100

Min. Marks 36

Note: There will be five questions in all- The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Introduction of Income Tax including Residential Status.

Unit - II

Income from Salaries.

Unit - III

Income from Business & Profession.

Unit - IV

Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income.

Unit - V

Firms (Including Limited Liability Partnership Firms)

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Books Recommended:

1. Singhania V.K. : A Students Guide to Income Tax
2. Aahuja and Gupta: Direct Taxes.
3. S. Sundaram: Law and Practice of Income Tax in India.

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Paper II - Corporate and Financial Accounting

Time : 3 Hours

Max. Marks : 100

Min. Marks 36

Note : There will be five questions in all- The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit-I

Accounting Principles, Conventions and concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares.

Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures.

Unit-III

Final Accounts of Companies including Managerial Remuneration.

Unit-IV

Sectional and Self Balancing Ledger.

Unit-V


Hire Purchase, Valuation of Inventory (As-2)

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.

Books Recommended :

1. R.L. : Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave: Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5. Agarwal, Sharma: Corporate and Financial Accounting

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ABST
B.Com. Part III

B.Com Part III
Paper I - Auditing and Management Accounting
Paper II - Advance Accountancy

Paper I - Auditing and Management Accounting

Time : 3 Hours

Max. Marks : 100

Min. Marks 36

Note : There will be five questions in all- The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Type of Audit.

Unit - II

Vouching, Verification and Valuation of Assets, Company Auditor: Appointment, Removal.

Unit - III

Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.

Unit - IV

Management Accounting: Meaning, Nature, Objectives, Scope and Functions. Capital Structure: Determinants.

Unit - V

Financial Statement Analysis Meaning, nature, importance and techniques of financial analysis : Comparative Statements.

Ratio Analysis : Preparation of Income, Statement and Balance Sheet on the basis of Ratio.

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.

Books Recommended :

1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
2. H.S. Khandelwal: Auditing.
3. T.R. Shanna: Auditing
4. Batty J. : Management Accountancy.
5. Manmohan & Goyal: Principles of Management Accounting
6. Jain and Khandelwal: Auditing and Management Accounting
7. Maheshwari S.N. : Management Accounting and Financial Control.
8. M.R. Agarwal: Management Accounting
9. Agarwal & Agarwal: Management Accounting
10. B.L. Dave: Management Accounting.
11. C.P. Jain & H.S. Khandelwal: Auditing & Management Accounting.

Paper II - Advanced Accountancy

Max. Marks : 100

Time : 3 Hours

Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Departmental Accounts.

Branch Accounts.

Unit - II

Royalty Accounts.

Unit - III

Valuation of Goodwill.

Unit - IV

Internal Reconstruction (without scheme)

Amalgamation of Companies (excluding inter-company holding)

Unit - V

Liquidation of Companies : Procedure, Liquidator and Receivers Final Statement of Account


Double Account System (excluding accounts of Electricity supply companies)

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.

Recommended Books:

1. R.L. Gupta: Advanced Accounting
2. Shukla, Grewal: Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave: Financial Accounting
4. Agarwal, Sharma : Advanced Accounting
5. Sehgal and Sehgal: Advanced Accountancy Vol. - II

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