



MAHARAJA SURAJMAL BRIJ UNIVERSITY
BHARATPUR (RAJASTHAN)

SYLLABUS FOR ABST
(UNDER GRADUATE PROGRAMME)

I & II SEMESTER
EXAMINATION-2023-24

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20/6/2024

डॉ. अरुण कुमार पाण्डेय
उपकुलसचिव
प्रभारी अकादमिक प्रथम

Programme Name: UG0202 - Four Year Bachelor of Commerce
B. Com.

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Name of University	M.S.B.U., BHARATPUR
Name of Faculty	Commerce
Name of Programme	UG0202-B.Com.
Name of Discipline	ABST

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.(Pass Course):

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.
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. Graduates for careers in taxation, financial analysis, consulting, and related fields.

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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: UG0202 - Four Year Bachelor of Commerce								
S. N.	Level	Semester	Type	UG0202-B.Com. Title	Credits			
					L	T	P	Total
1	5	I	MJR	UG0202-ABS-51T-101-Financial Accounting	6	0	0	6
2	5	II	MJR	UG0202-ABS-52T-107-Business Statistics	6	0	0	6
3	6	III	MJR	UG0202-ABS-63T-201-Cost Accounting	6	0	0	6
4	6	IV	MJR	UG0202-ABS-64T-209-Income Tax Law & Practice	6	0	0	6
5	7	V	MJR	UG0202-ABS-75T-301-Auditing	6	0	0	6
6	7	VI	MJR	UG0202-ABS-76T-307-Goods and Services Tax (GST)	6	0	0	6
7	8	VII	MJR	UG0202-ABS-87T-401-Research Methodology-I	6	0	0	6
8	8	VIII	MJR	UG0202-ABS-88T-407- Research Methodology-II	6	0	0	6

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Syllabus: UG0202-B.Com.
Semester-I ABST (2023-24)

Course Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
DCC (Major)	UG0202-ABS-51T-101- Financial Accounting	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

Title of the Course: Financial Accounting

Paper Code: UG0202-ABS-51T-101

Semester: I

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
I	UG0202-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.

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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-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.

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.
11. Kumar A.S.: Advanced Financial Accounting, Himalaya Publication House.
12. Paul Sr. K.: Accountancy, Volume-I and II, New Central Book Agency, Kolkata.

Course Learning Outcomes:

1. Understanding of the basic concepts and process of accounting.
2. Ability to prepare various subsidiary books, trial balance and final a business.
3. Ability to prepare departmental profit and loss account and balance :

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21/01/2024

4. Have deeper understanding with various methods of preparing branch accounts.
5. Understanding of 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. Understanding of the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. Ability to prepare accounts for transactions related to Hire Purchase, Instalment and Lease system.

**Syllabus: UG0202-B.Com.
Semester-II ABST (2023-24)**

Course Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
DCC (Major)	UG0202-ABS-52T-107- Business Statistics	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

Title of the Course: Business Statistics

Paper Code:UG0202-ABS-52T-107

Semester: II

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0202-ABS-52T-107	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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20/01/2024

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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 Bhargawa : Business Statistics, Ramesh Book Depot, Jaipur.
8. R. S. N. Pillai and Bagavathi, S. Chand and Company Limited, New Delhi.
9. 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.

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Dr. Arun Kumar Pandey

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