MAHARAJA SURAJMAL BRIJ UNIVERSITY BHARATPUR (RAJASTHAN)

SYLLABUS

Three/Four Year Undergraduate Programme

Faculty of Commerce

B. Com. (ABST)

(III & IV Semester)

ACADEMIC SESSION 2024-25

डॉ. अरूण कुमार पाण्डेय
उपकुलसचिव
प्रभारी अकादमिक प्रथम

Programme Name: UG0202 – Three/Four Year Bachelor of Commerce
B. Com.

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. The aim of this course is to enhance students understanding of legitimate ways of commerce, accounts & finance and improve their analytical skills for industrial development, financial management and managerial decisions.

3. 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.

4. 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.

5. 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. 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.

7. 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.

8. 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 accounting, finance, auditing, taxation, financial analysis, consulting, and related fields.

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Scheme of Examination-
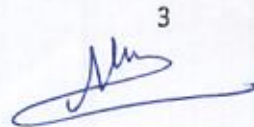
1 credit = 25 marks for examination/evaluation

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).
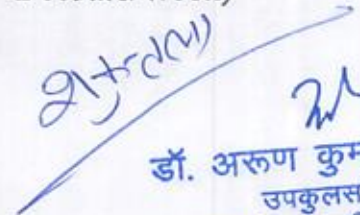
1. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study.
2. Each Paper of EoSE shall carry 80% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will 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)

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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	
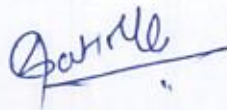
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Semester wise Paper Titles

S. No.	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-102-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-202-Income Tax Law & Practice	6	0	0	6
5	7	V	MJR	UG0202-ABS-75T-301- Auditing and Financial Reporting Analysis	6	0	0	6
6	7	VI	MJR	UG0202-ABS-76T-302- Goods and Service Tax (GST)	6	0	0	6

Programme Name: UG0202 – Three / Four Year Bachelor of Commerce

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Syllabus: UG0202-B.Com.

Semester : I (ABST)(2024-25)

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0202-ABS-51T-101-Financial Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

Name of the Programme: Three / Four Year Bachelor of Commerce
Title of the Course: Financial Accounting (Theory)
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		
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

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Financial Accounting

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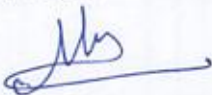
Branch Accounting: Meaning, Objective and Methods including Debtor system, Stock and Debtor system, Final Account system; Wholesale Branch system and Independent Branch system excluding Foreign Branches; Difference between branch and departmental accounting.
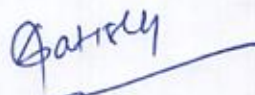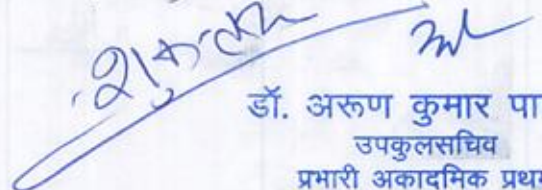
UNIT-III

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.

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.

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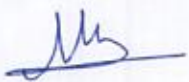
Note: The student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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.

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 sole proprietorship 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 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..

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Syllabus: UG0202-B.Com.

Semester- II ABST (2024-25)

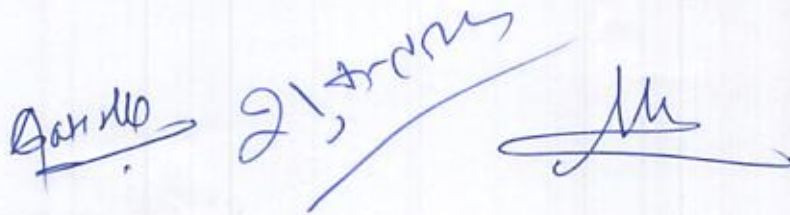| Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0202-ABS-52T-102-Business Statistics	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

Name of the Programme: Three / Four Year Bachelor of Commerce
Title of the Course: Business Statistics
Paper Code:UG0202-ABS-52T-102
Semester: II

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0202-ABS-52T-102	Business Statistics	5	6
Level of Course	Type of the Course	Delivery Type of the Course		

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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

Business Statistics

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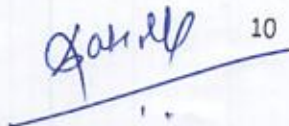
Meaning of Skewness, difference between dispersion and skewness, Methods of computing Skewness and their coefficient - Karl Pearsons and Bowleys.
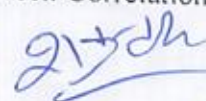
UNIT-III

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.

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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.

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 and index numbers.
6. Solve problems for business decision-making and interpret solutions with various statistical techniques.

Name of the Programme: Three/Four Year Bachelor of Commerce (ABST)
Title of the Course: Cost Accounting (Theory)
ABS-30T-301 – Cost Accounting
SEM-III – Accounting and Business Statistics

Semester	Code of the course	Title of the course/paper			NHEQF level	credits
III	ABS-30T	Cost Accounting			6	6
Level of Course	Type of the Course	Credit Distribution			Offered to NC Student	Course Delivery Method
Intermediate	Major	Theory	Practical	Total	Yes	Lecture
		6	0	6		
Duration of Examination		Maximum Marks			Minimum marks	
EoSE-3 Hrs		Midterm-30 Marks EoSE-120 Marks			Midterm-12Marks EoSE-48 Mark	

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Detailed Syllabus

Cost Accounting

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

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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, SahityaBhawan 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, SahityaBhawan 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: Three / Four Year Bachelor of Commerce (ABST)
Title of the Course: Income Tax Law & Practices (Theory)
Paper Code:UG0202-ABS-64T-202-Income Tax Laws & Practices
Semester: IV

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Semester	Code of the course	Title of the course/paper	NHEQF level	credits
IV	ABS-30T	Income Tax Law & Practices	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-120 Marks	Midterm-12 Marks EoSE-48 Marks	

Detailed Syllabus

INCOME -TAX LAW & PRACTICES

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

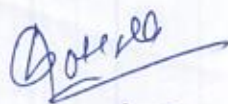Unit - IV

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उप कुलसचिव

Clubbing set off and carry Forward of losses and deduction from Gross Total Income. Assessment of Individual, Advance Payment of Tanx and TDS. Computation of Tax Liability of Individual.

Suggested Books and References:

1. Singhania and singhania: Student's guide to income tax, taxman. Gupta and Gupta: Stdent's notes to income tax, taxbooks.
2. Ahuja and Gupta: Direct Taxes, Commercial Law Publishers.
3. Bangar and Banger: Income.tax, Aadhya Publication. 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 Publication.
7. Mittal, Bansal, Income Law and practice, Sultan Chand and Sons.
8. Bohra, Income 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 ecpenditure.
4. Ability to calculate total income with available deductions and exemption.
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 curry forward of losses, deductions and exemptions.

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