



Maharaja Surajmal Brij University
Bharatpur (Rajasthan)
Syllabus for ABST
(Under Graduate Programme)
Semesters V & VI
Academic Session 2025-26

Sahil

शुक्रवार

Dr.
डॉ. अरुण कुमार पाण्डेय
उपकुलसचिव
प्रभारी अकादमिक प्रथम

Name of the Programme: Four Year Bachelor of Commerce (ABST)
Title of the Course: Auditing and Financial Statement Analysis
Paper Code: ABS -30T-501 - Auditing and Financial Reporting Analysis
Semester: V

| Semester | Code of the Course | Title of the Course/Paper | NHEQF Level | Credits |
|-----------------------------|--|--|------------------------------------|---------|
| V | ABS-30T-501 301-Auditing and Financial Statement Analysis | Auditing and Financial Statement Analysis | 5.5 | 6 |
| Level of Course | Type of the Course | Delivery Type of the Course | | |
| High Level | 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

Auditing and Financial Statement Analysis

Objectives of the Course:

1. To understand the fundamentals of auditing and professional ethics as per the audit framework and regulations.
2. To assess audit risks and plan to mitigate the risk accordingly.
3. To gain knowledge about internal control and internal audit
4. To recognize various audit evidence used in auditing.
- 5 To gain familiarity in the preparation of an audit report for various organizations
6. To understand various techniques of financial reporting.
7. To familiarize with application of Ratio analysis
8. To understand how to prepare cash flow statement with its activities.

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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. Internal Control Measures, Audit Programme.

Unit - II

Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification). Company Auditor: Appointment, Rights, Duties and Liabilities, Removal and Remuneration. Company Auditors Audit and Auditors (brief Knowledge of Sections 139 to 148 of Companies Act, 2013), Audit Report and Certificates.

Unit-III

Basics of Financial Reporting, Purpose of Financial reporting, users of financial reports, conceptual framework for financial reporting.

Ratio Analysis (based on Balance Sheet), Cost of capital

Unit-IV

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

Cash Flow Statement, Leverage (Operating, Financial and Combined Leverage).

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. H.S. Khandelwal: Auditing. Shivam Publication, Jaipur
2. T.R. Sharma: Auditing. Sahitya Bhawan Publication, Agra
3. Manmohan & Goyal: Principles of Management Accounting, Sahitya Bhawan Publications, Agra
4. Jain and Khandelwal: Auditing and Management Accounting, Ajmera Book Company, Jaipur
5. Arun Kumar, Rachna Sharma, Auditing Theory and practice, Atlantic Publishers
6. Maheshwari S. N: Management Accounting and Financial Control, Sultan Chand and Sons, Delhi
7. M.R. Agarwal: Management Accounting, Garima Publications, Jaipur
8. C.P. Jain & HS Khandelwal, Auditing & Management Accounting, Shivam Publication, Jaipur
9. S. N. Maheshwari, Principles of Management Accounting, Sultan Chand and Sons, Delhi
10. M. Y. Khan, P. K Jain, Management Accounting, McGraw Hills

Ansoll

2/3/2015

Course Learning Outcome

1. Understanding of the fundamentals of auditing and professional ethics as per the audit framework and regulations.
2. Students would explain the significance of basic concept, importance & functions of Management Accounting.
3. Students would calculate the various ratios and would be able to discuss the significance and use of the various ratios.
4. It provides students with a sound understanding of fundamental auditing concepts and procedures, and the application of auditing standards
5. Students will capable to calculate all the types of Leverages and a good understanding of capital market

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

Title of the Course: GOODS AND SERVICES TAX (GST)

Paper Code: ABS -30T-601-GOODS AND SERVICES TAX (GST)

Semester: VI

| Semester | Code of the Course | Title of the Course/Paper | NHEQF Level | Credits |
|-----------------------------|---|-----------------------------------|------------------------------------|---------|
| VI | ABS -30T-601 -GOODS AND SERVICES TAX (GST) | Goods and Services Tax (GST) | 55 | 6 |
| Level of Course | Type of the Course | Delivery Type of the Course | | |
| High Level | 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

GOODS AND SERVICES TAX (GST)

Objectives of the Course:

1. To provide updated, detailed, and systematic knowledge about GST
2. To enable decision-making by enhancing analytical and problem-solving skills.
3. To Provide specialized and updated knowledge in the area of GST in a systematic manner;
4. To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post GST Period
5. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contributions to the economic development
6. To understand the implications of GST on the taxable capacity consumers, dealers and the society at large and its changes
7. To make them to be a tax consultant in preparing the tax planning, tax management, payment of tax and filing of tax returns.

Unit-1

Introduction of GST, IGST Act, 2017. Definition, Benefits, Constitutional Aspects and Legal Framework of GST Including CGST, IGST, SGST and UTGST.

Unit-II

Identification of Nature of Supply- Inter State and Intra State Supply, Composite and Mixed Supply, Continuous Supply and Zero Rated Supply, Taxable and Non- taxable Supply, Exemptions, Composite Scheme of GST, Applicable Rates of GST.

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Unit-III

Concept Relating to Input Tax Credit and Computation of Input Tax Credit. Procedure of Registration Under GST , Filling of Returns, Maintenance of Books and Records.

Unit-IV

Computation of GST, Payment of Tax, Reverse Charge, Refund of Tax. Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search, Seizure, Provisions with Respect to offences and Penalties.

Suggested Books and References:

1. Nitya tax associates: Basics of GST, Taxman, Delhi.
2. Dr. Harsh Vardhan: Goods & Service Tax, Bharat Publication, Delhi
3. Shah and Mangal: Goods and Service Tax, RBD, Jaipur
4. Goods and Service Tax: P.C. Publications, Jaipur.
5. Bangar and Bangar: Beginor's guide to GST, Aadhya Publication, Allahabad.

Course Learning Outcome

1. Understanding of Constitutional provisions related to GST, Supply & Levy of GST,
2. Student will be equipped with the knowledge of basic concepts of goods and service tax, CGST, SGCT, IGST, classification of goods and valuation rules.
3. Student will learn the basic procedures under GST incorporating the registration, filing of returns and payment of tax.
4. Students will equipped with E-way Bill & E-invoicing, Returns & Payments, Maintenance of books of account and records,

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