Syllabus and Course Scheme
Session 2025-26

B.Com. – ABST Exam

Semester I, II – 2025-26
Semester III, IV – 2026-27
Semester V, VI – 2027-28

UNIVERSITY OF KOTA
MBS Marg, Swami Vivekanand Nagar,
Kota - 324 005, Rajasthan, India
Website: uok.ac.in

B.Com
Session 2025-26

The B.Com is a Three-year full-time course. The course has been organized in six semesters in three years. Each year will comprise of two semesters.

1. **Course Code:** ABS5109T
2. **Type of the Course:** Generic
3. **Title of the Course:** B.Com.
4. **Level of the Course:** UG level
5. **Credit of the Course:** 36
6. **Delivery Sub-type of the Course:** Theory
7. **Pre-requisite of the Course:** Senior Secondary/12th Pass from any recognized board/as per Rajasthan Government norms.
8. **Course Objectives:**
   - To enhance the students' knowledge and understanding on the basic concepts of Accounting, Statistics and International Taxation etc. and acquire the ability to apply such knowledge in practical context.
   - The curriculum is designed to inculcate the professional behaviour in graduate students to get the exposure in the area of accounting and finance.
9. **Syllabus:** Attached
10. **Scheme of end-of-semester examination:** Attached
11. **Suggested Books & References**: Attached
12. **Hyperlinks of suggested e-sources on University site and web**

E-Sources	Hyperlinks
SWAYAM Online Courses	SWAYAM
MOOCs	MOOCs
SWAYAMPRABHA	SWAYAMPRABHA
CEC-UGC YouTube Channel	CEC-UGC
National Digital Library	National Digital Library
Vidwan	Vidwan
EBSCO ebooks	EBSCO e-books

13. **Course Learning Outcomes:**

- Students will generate eligibility and employability for various exams like IBPS, SSC, and other government exams and will get an opportunity of various jobs like accountant, investment banker, etc.

- Students will gain comprehensive understanding of accounting principles, enabling them to prepare financial statements, evaluate mergers and acquisitions, and analyze complex transactions.
- Students will gain a thorough understanding of accounting standards, regulations, and compliance requirements, enabling them to navigate complex regulatory environments, and uphold ethical accounting practices.
- Students will develop a continuous learning mindset, adapting to new technologies, methodologies, and industry trends to ensure their professional relevance in the ever-evolving accounting and statistical practices.
- The program will prepare students for diverse career paths in financial management, auditing, consulting, laying a strong foundation for professional certifications and advanced studies.

B.Com. EXAM
SCHEME OF EXAMINATION

The examination shall be divided into two parts in which first part is continuous assessment or internal assessment and second part is semester assessment or external assessment. The schemes for the internal and external examinations shall be as under:

a) The assessment of the student for theory shall be divided into two parts in which first part is continuous assessment or internal assessment (50 out of 150 marks) and second part is semester assessment or external assessment (100 out of 150 marks).

b) The internal assessment for each theory paper shall be taken by the teacher concerned in the Department during each semester. Internal assessment test shall be of one hour duration for each paper and shall be taken according to academic calendar notified by the college. The internal assessment test shall be of 30 marks which is written based examination of one hour and 20 marks on the basis of PPT presentation or assignment on any topic of each paper given by the teacher concerned.

Continuous Assessment Weightage					**External Assessment Weightage**	**Total Marks (Total Credits)**
Regular Student		Private Student				
Mid-Term	Seminar/project/report/ presentation	Report writing	Viva-Voce	Total	Paper based on External Evaluation (End term examination)	
30	20	30	20	50	100	150 (06)

i.e. the 50 marks of continuous assessment for non-practical subject will have a mid-term test of 30 marks and remaining 20 marks will be devoted to seminar/project/report/presentation. Also, if any student remains absent (defaulter) or fails or improve his/her marks one chance of continuous assessment (mid-term) will also be given to the student in the same semester with a fee of 250/- per paper, after the approval of the competent authority of Department/College.

c) Each private student will prepare a report on any topic of each course in minimum 1000 words from the prescribed syllabus of the concerned theory, paper or course. The student needs to report the concerned college at the time prescribed by the college to submit the report and the college will arrange a via voice on that report. It is proposed that the engaged teacher will be paid at the rate of per answer book per student charges. The examination section will generate an option of bill when the teacher fills the continuous assessment marks on examination portal (like done for external answer book evaluation). The various components of the report may be:

- Name of the Course/Class:
- Name of the Student:
- Father's/Husband Name:
- Examination Form No.:
- Enroll. No.:
- Name of College (Center):
- Name of Paper:
- Title of the Report:
- Introduction about the topic:
- Details/Analysis about the topic:
- Conclusion of the topic:
- References:

d) It is also proposed to adopt the two section A and B in examination scheme for the external evaluation of all the programs from session 2023-24 i.e. Section C will not be appeared in the external examination evaluation (as being used in session 2022-23). And marks will be distributed as per CBCS scheme. Further, the scheme of the examination paper of external component is also discussed and the proposed details are as under.

Section	**100 marks for theoretical paper**
Section-A	There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks. Hence, the total weightage of this section is 20 marks (20×1).
Section-B	There will be five questions with one question from each unit with internal choice (may have subdivisions). The weightage of each question is 16 marks. Hence the total weightage of the section is 80 marks (16×5).

e) Student should qualify both internal and external assessment separately to pass the paper i.e. if candidate passes an external and fails an internal, the candidate has to reappear in internal and external exam of that paper. But if candidate passes in the internal and fails in the external, the candidate has to reappear in external exam of that paper and in internal examination he has option either to forward the obtained internal marks of that paper in the previous attempt (on the basis of the application submitted by the candidate and approval of the head of the department for the same) or can reappear in the internal examination if he wants to improve his marks in that paper.

f) The pattern of question paper of internal and external shall be as follows:

Proposed Examination Scheme for 50 marks theory paper for internal examination of Category B

Internal Test 20…….

Duration of Exam: 1.00 Hr **Max. Marks: 30**
Class: B.Com **Semester:**
Subject: **Paper:**
No. of Students: **Teacher:**

Note: The question paper contains two sections as under:
Section-A: One compulsory question with 05 parts. Please give short answers in 30 words for each part.

Section-B: 04 questions to be attempted having answers approximately in 300 words.

SECTION A		
Q.1 (a)		2
(b)		2
(c)		2
(d)		2
(e)		2
SECTION B		
Q.2		5
Q.3		5
Q.4		5
Q.5		5

Proposed Examination Scheme for 100 marks theory paper for external examination of Category B

Duration of Examination: 3 Hours Max. Marks: 100

SECTION-A 10x2= 20
(Answer all questions)

(Two question from each unit with no internal choice)

Q. No. 1

i. …….. 2 Mark
ii. …….. 2 Mark
iii. …….. 2 Mark
iv. …….. 2 Mark
v. …….. 2 Mark
vi. …….. 2 Mark
vii. ……..... 2 Mark
viii. …….. 2 Mark
ix. …….. 2 Mark
x. …….. 2 Mark

SECTION-B: 5x16= 80 (Answer all questions) (One question from each unit with internal choice) (Maximum two sub-divisions only)

Q. No. 2 ……

Or

……. 16 Marks

Q. No. 3 ……

Or

……. 16 Marks

Q. No. 4 ……

Or

……. 16 Marks

Q. No. 5 ……

Or

……. 16 Marks

Q. No. 6……

Or

……. 16 Marks

B.COM EXAM- 2023-24

Course Structure with Distribution of Marks and Credits for UG (ABST Subject) without Practical component

Year/Semester	Serial Number, Code & Nomenclature of Paper			Duration of Exam	Teaching Hrs/Week & Credit			Distribution of Marks			Min. Pass Marks	
	Paper Code	Categary	Nomenclature		L	P	C	Internal Assess.	Sem Assess.	Total Marks	Internal Assess.	Sem Assess.
I Year I Semester	ABS 1.1	DCC	Financial Accounting	3 Hrs	6	-	6	50	100	150	20	40
I Year II Semester	ABS 2.1	DCC	Business Statistics	3 Hrs	6	-	6	50	100	150	20	40
II Year III Semester	ABS 3.1	DCC	Cost Accounting	3 Hrs	6	-	6	50	100	150	20	40
II Year IV Semester	ABS 4.1	DCC	Income Tax Law and Accounts	3 Hrs	6	-	6	50	100	150	20	40
III Year V Semester	ABS 5.1	DSE	(A) Corporate Accounting	3 Hrs	6	-	6	50	100	150	20	40
			(B) Computer Application in Business	3 Hrs	6	-	6	50	100	150	20	40
			(C) Taxation	3 Hrs	6	-	6	50	100	150	20	40
			(D) Financial Reporting	3 Hrs	6	-	6	50	100	150	20	40
III Year VI Semester	ABS 6.1	DSE	(A) corporate & Management Accounting	3 Hrs	6	-	6	50	100	150	20	40
			(B) Opreations Research	3 Hrs	6	-	6	50	100	150	20	40
			© Auditing	3 Hrs	6	-	6	50	100	150	20	40
			(D) Business Analytics	3 Hrs	6	-	6	50	100	150	20	40

B.Com.
Semester - I

Accountancy & Business Statistics

Paper ABS 1.1 (DCC) – Financial Accounting

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100

Note : The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

Unit-I

Accounting Standards; Ind AS and IFRS, Development and Elementary knowledge
Issue of Shares and Debentures. Issue of Right Shares. Redemption of preference shares Buy-Back of Shares. Demat of Shares, Employees Share Option Scheme and Guidelines of S.E.B.I.

Unit-II

Redemption of Debentures
Purchase of Business. Profit or Loss Prior and Post incorporation. Underwriting of Shares and Debentures.

Unit-III

Preparation of Final Accounts of Company (including managerial Remuneration). Insurance claims.

Unit-IV

Departmental Accounts. Branch Accounts (including Foreign Branch).

Unit-V

Hire purchase and Instalment Sale Transactions.
Indian Ethics in Accounting:- Ethics, its relevance for accounting professionals, Indian Ethics & Ethos, ICAI Code of conduct, Etementary knowledge.

Suggested Readings:

- Anthony R.N. and Reece, J.S., Accounting
- Gupta, R.L. and Radhaswamy M : - Financial Accounting ; S. Chand and Co . New Delhi.
- Shukla, M.C. Grewal T.S. and Gupta: - Advanced Accounts S Chand & Co. New Delhi.
- Jain Khandelwal Pareek: - Financial Accounting.
- Punjabi, Goyal, Jain, Tiwari, & Gupta :- Financial Accounting (Ramesh Book Depot Jaipur)
- Maheshwari S.N.:- Financial Accounting (Vikas Public House Pvt. Ltd., New Delhi).

B.Com.

Semester – II

Accountancy & Business Statistics

Paper ABS 2.1 (DCC) - Business Statistics

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100

Note : The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

Unit - I

Meaning and Definition of Statistics, Functions, Importance, Limitations and Distrust of Statistics.

Census and Sampling, Methods of Sampling, Classification and Tabulation of Data, Methods of collections of Primary and Secondary data. Schedule and Questionnaire.

Measures of Central Tendency-Use, Properties & Determination of Statistical Averages. (Arithmetic mean, Harmonic mean, Geometric mean, Median & Mode)

Unit - II

Measures of Dispersion: Use, Properties & Determination of Dispersion, Measures Objectives & Importance of Measuring Dispersion, Absolute & Relative measures of Dispersion

Measures of Skewness: Concept, Properties & Determination of Karl pearson, Bowleys & Kellys Measures of Skewness, difference between Dispersion and Skewness.

Unit - III

Correlation: Concept, Types, Methods of Determination, Karl pearson, Spearman's Rank Difference Methods, Concurrent Deviation Methods Lag and Lead in Correlation.

Regression Analysis: Concept, Types, Difference between Correlation & Regression, Computation of Linear Regression Equation, regression lines, Standard Error of Estimates, Business Application.

Unit - IV

Index Number-Concept, Utility, Methods, Simple. Weighted Average of Relatives and Aggregative Index Numbers. Weighted Index number (Including consumer price index numbers). Fishers Ideal Index Numbers. Base shifting, Deflating, splicing.

Analysis of Time Series - Theorems of Time Series, Decomposition of time series, Analysis of Trend, Seasonal, Cyclical Fluctuations, Application of Time Series in Business.

Unit - V

Rules of Counting: Multiplication, Permutations & combinations. Probability Theory; Addition and Multiplication Theorem, Mathemetical Expection, Baye's Approach.

Suggested Readings :

1 Hooda, R.P. : Statistics for Business and Economics, Meemillam, New Delhi

2 Lewen and Rabin : Statistics for management ; Prentice Hall of India, New Delhi

3 Chauhan J. S. : Business Statistics (Vikas Publishing House Pvt. Ltd. New Delhi)

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B.Com.

Semester – III

Accountancy & Business Statistics

Paper ABS 3.1 (DCC) – Cost Accounting

Time: 3 Hrs Min.Marks: 40 Max. Marks: 100

Note : The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

Unit-I

Introduction – Nature, objective and significance of Cost Accounting, various concepts, Ascertainment and Control of Cost, Difference between cost, Financial and Management Accounting, Installation of Costing System. Elements of Cost, CAS 1- Classification of Cost. Techniques and Methods of Cost.

Direct Material :CAS 6- Material Cost, Procedure of Purchase, Storing & Issue of Materials & Stores. Economic order Quantity and determination of various levels of inventory. Methods of pricing the issue of material – inventory control techniques and accounting treatment of material losses.

Direct Labour – CAS 7- Employee Cost ,Direct labour cost and its control. Time keeping and time, Methods of wage payment. Individual and group bonus plans. Treatment of idle time, CAS 10- Direct Expences.

Unit-II

Overhead – CAS 3- Production and Operation Overheads, Allocation, apportionment and absorption of overhead.Treatment and disposal of under and over recovery.CAS 11- Administrative Overhead, selling and distribution overheads, CAS 15- Selling and Distribution Overhead Unit costing,.

Unit-III

Job, Batch & Contract costing

Process costing (Excluding Valuation of Work-in-progress), Operating Costing.

Unit-IV

Standard Costing – Concepts, Significance and limitations analysis of variances (Material and Labour Variance only) Budgeting and Budgetary Control – Meaning, Objectives and Limitations. Preparation of Functional Budgets : Sales Budget, Cash Budget, Master and Flexible Budget.

Unit-V

Marginal Costing, Cost Volumn Profit Analysis :- PV Ratio, B.E.P. Analysis (Including BEP Charts), Make or Buy Decisions.

Actvity Based Costing :- Emergence Concept & Examples of activities & Cost drivers.

Suggested Readings :

1. Bhar, B.K. – Cost Accounting (Academic Publishers, Calcutta)
2. Benerjee, B. – Cost Accounting (World Press, Calcutta)
3. Jawahar Lal – Cost Accounting (Tata McGraw Hill, Delhi)
4. Oswal, Maheshwari, Punjabi, Jain, Tiwari Cost Accounting, (Ramesh Book Depot, Jaipur)
5. Maheshwari, Mittal – LagatLekhanakan (Mahaveer Prakashan, Delhi)
6. Jain, Khandelwal Pareek – Cost Accounting (Ajmera Book Company Jaipur)
7. Jain and Narang – Cost Accounting (Kalyani Publications, Delhi)
8. Arora, M.N. Cost Accounting (Vikas Publishing, Delhi)
9. Rulsain P.C. – Practical Costing (Vikas, Delhi)
10. Maheshwari S.N. – Cost Accounting (Sultan Chand, New Delhi)
11. vksloky] ekgs'ojh] xks;y] tSu] xqIrk&ykxr ys[kkadu((jes'k cqdfMiks&t;iqj½
12- tSu] [k.Msyoky] ikjhd&ykxrys[kkadu ¼vtesjk] cqd da- t;iqj½
13- ICMAI- https://icmai.in/upload/Students/CAS-1-24-CASB.pdf

B.Com.

Semester – IV

Accountancy & Business Statistics

Paper ABS 4.1 (DCC) – Income Tax Law and Accounts

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100

Note : The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

Unit-I

Introduction and definitions, Tax administration and authorities, Residential status and incidence of tax, Computation of taxable income under the head salaries, Exempted income.

Unit-II

Computation of taxable income under the heads : Income from house property. Profits and Gains of Business or Profession.

Unit-III

Computation of Income under the head capital gains. Income from other sources. Aggregation of clubbing of Income. Set off and carry forward of losses.

Unit-IV Deduction from gross total income. Computation of total income and tax liability of individuals. Computation of total income and tax liability of Hindu Undivided Family.

Unit-V

Computation of total income and tax liabilities of partnership firms assessed such and assessed as association of persons. Provisions regarding deduction of tax at source and advance payment of tax. Assessment procedure. Appeals and penalties.

Note : The Act and Rules which are relevant for the assessment year begining from 1st April immediately proceeding the date of commencement of the session.

Suggested Readings :

1. esgjks=k ,p-lh- &vk;dj fo/kku ,oa ys[ks ¼lkfgR; Hkou vkxjk½
2. iVsy] pkS/kjh] xks;y] tSu] frokjh&vk;dj ¼pkS/kjh çdk'ku] t;iqj½
3. vxzoky] tSu] 'kekZ] 'kkg&vk;dj ¼jes'k cqd fMiks] t;iqj½
4. Singhania V.K. – Student Guide of Income Tax
5. Prasad, Bhagwati – Income Tax
6. Patel, Choudhary, Goyal, Jain – Income Tax (Choudhary Prakashan)

B.Com.

Semester – V

Accountancy & Business Statistics

Paper ABS 5.1 (A) (DSE) – Corporate Accounting

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**

The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit-I

Procedure of issue of shares and Debentures, underwriting of shares & Debentures. Redemption and Buy Back of Shares and Debentures (SEBI Guidelines).

Unit-II

Purchase of Business, Treatment of profit pre and post incorporation, Disposal of profits (including managerial remuneration and issue of bonus shares).

Unit-III

Valuation of shares, Valuation of Goodwill.

Unit-IV

Internal Reconstruction of Companies (including scheme of Re-construction) Accounting for Merger and amalgamation of companies (Including Inter Company Holding)

Unit-V

Liquidation of companies and Double Account System (Including Electric Company)

Suggested Readings :

1. Gupta R.L., Radhasmamy M. Company Accounts (Sultan Chand and Sons, New Delhi)
2. Maheshwari, S.N. (Corporate Accounting) (Vikas Publishing House, New Delhi)
3. Monga J.R. Ahuja – Financial Accounting (Mayur Paper Backs Noida)
4. Shukla M.C., Gremal R.S. and Gupta S.C. Advanced Accounts (Sultan Chand & Co. Delhi)

OR

B.Com.

Semester – V

Accountancy & Business Statistics

Paper ABS 5.1 (B) (DSE) – Computer Applications in Business

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**

The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit I:

Introduction to ERP and Business Processes: Overview of enterprise systems,Evolution, Risks and benefits, ERP software solutions, Small, medium and large enterprise vendor solutions, Functional modules, Overview of Database Management Systems, Widespread use of 8 Spreadsheet and XML, General Ledger setup, Procure to Pay cycle, Setup (Purchase Order, Goods Received Note, Purchase invoice) – Order to Collection cycle, setup (Sales order, Delivery challan, Sales invoice) – Importance of Documentation, Maintaining Electronic books of accounts.

Unit II:

Inventory Management: Units of measure, Stock, Bill of material, Stock valuation, Manufacturing journal, Batches and godowns, Inventory integration into Financial Accounts, Cost centers, Inventory reports

Unit III:

Payroll Management: Payroll Accounting, Components of Salary and pay heads, Attendance vouchers, Payroll voucher, Payslips, Payroll reports

Unit IV:

Banking and Taxation: Banking features, Cheque printing, Bank reconciliation, Direct and Indirect Tax setup, Ledger creation and Configuration, GST return filing, E-way bills.

Unit V:

Laboratory Exercises: Case studies of Purchase process, Sales process, Inventory management, Payroll management, Banking and Taxation, Analyzing the impact of the above modules on the Balance sheet and Profit or Loss statements, Generating Management Information System Reports.

Books Recommended :

1. Agrawal, Namrata. Comdex Tally., ERP 9 Course Kit: Dreamtech Press
2. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill. Ane's Student Education
3. Nadhani, Ashok. K. GST Accounting with Tally. ERP 9: BPB Publications
4. Nadhani, Ashok K. Tally ERP 9 Training Guide: BPB Publications.
5. Tarang, Tally ERP 9. Computer World Publications.
6. Official Guide to Financial Accounting using Tally. ERP 9 with GST. Tally Education Pvt Ltd.

OR

B.Com.

Semester – V

Accountancy & Business Statistics

Paper ABS 5.1 (C) (DSE) – Indirect tax-GST & Custom act

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**

The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit – I

CGST/SGST- Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

Unit – II

CGST/SGST- Time and value of supply of goods and/ or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit – III

CGST/SGST- Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit – IV

IGST- Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017. Levy and collection of IGST, Principal for determining the place of supply and Place of supply of goods and services, Zero rated Supply.

Unit – V

Custom Duty Act : Introduction and definitions, Officers of Customs and their powers. Tax Liabilities and Valuation of Goods, Computation of Custom duty, Penalties and Prosecution. Note:-The Law prevalling on immediately preceeding 30th june of Academic session shall be covered in the syllabus.

Suggested Readings :

1. Rastogi Abhishek: Professionals guide to GST Ideation to reality (2017).
2. Custom Act 1962 and Rules.
3. Datey V.S.:GST Ready Reckoner, Taxman Publication, New Delhi.
4. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur.
5. Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
6. Rajat Mohan: illustrated guide to GST (2017).

OR

B.Com.

Semester – V

Accountancy & Business Statistics

Paper ABS 5.1 (D) (DSE) – Financial Reporting

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**

The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit I:

Preparation and Presentation of Financial Statements in Compliance with Legal and Regulatory Requirements: Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of changes in equity, Reporting comprehensive income,

Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts, Cash flow statements.

Unit II:

Fundamental Ethical and Professional Principles: Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour.

Unit III:

Trends in Financial Reporting: Integrated reporting, Principles, Integrated reporting by listed companies' SEB/ regulations (LODR) (Listing obligations and Disclosure requirements) sustainability reporting – concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, Financial reporting vis-à-vis Triple bottom line reporting, Challenges.

Unit IV:

Corporate Social Responsibility- Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies). CSR reporting in Indian context, CSR guidelines issued by ICAI, Value Added Statement, corporate environment accounting and audit, Accounting for carbon credit.

Unit V:

Financial Reporting for Financial Institutions: Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

Suggested Readings :

1. Agarwal, Sanjay K. Corporate Social Responsibility in India. SAGE Response
2. Banka, Anand. Comprehensive Guide to IND AS Implementation.
3. Garg, Kamal. Corporate Social Responsibility. Bharath Publication
4. Garg, Kamal. IFRS Concepts and Applications. Bharath Law House Private Limited
5. Ghosh, T. P. IFRS for Finance Executives. Taxman Allied Services Private Limited
6. Gosain Sariha, and Gosain, Rajeeh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons
7. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.
8. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard
9. Saini, A. L. IFRS for India, Snow White Publications
10. Tripathy, Shibarama. Roadmap to IFRS and Indian Accounting Standards.

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Semester – VI

Accountancy & Business Statistics

Paper ABS 6.1 (A) (DSE) – Corporate & Management Accounting

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**
The question paper will contain two sections as under –
Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit-I

Management Accounting : Definition, Nature and Scope Techniques or tools used in Management Accounting Objectives, Functions and Importance of Management Accounting, Difference between Financial and Management Accounting, Status, Qualities, Functions and Responsibilities of Management Accountant. Divisional Performans measurement :- Economic Value added, Learning curve, Residual income.

Unit – II

Balanced score card. Cash Flow Statement. (Ind As-7)

Unit – III

Performance Budgeting Zero Base Budgeting Valuation of Goodwill (Ind AS 38), Valuation of Shares.

Unit – IV

Accounts of Banking Companies,Double Account System Including Electricity Supply Companies

Unit – V

Internal Reconstruction of Companies. Amalgamation of Companies

Suggested Readings :

1. J. Batty : Management Accountancy.
2. S.N. Chakrabarty : Management Accountancy
3. S.P. Gupta : Management Accounting

4. M.D. Agrawal and N.P. Agrawal : Financial Management (Ramesh Book Depot)
5. Agrawal, Agrawal & Sharma : Management Accountancy (Ramesh Book Depot)
6. R.L. Gupta : Advanced Accountancy
7. S.N. Maheshwari, Advanced Accountancy
8. Jain; Khandelwal, Pareek – Advanced Accountancy
9. Agarwal, Sharma, Goyal, Gupta – Management Accouting (Ramesh Book Depot, Jaipur).

OR

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Semester – VI

Accountancy & Business Statistics

Paper ABS 6.1 (B) (DSE) – Opreations Research

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**
The question paper will contain two sections as under –
Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit-I

Definition and concepts of Operations Research, Techniques of operations Research, phases in operation research. Linear Programming – Introduction, problem formulation, graphical and simplex methods of solving linear programming problems. Primal and Dual relationship, Applications of Linear programming.

Unit-II

Transportation and Assignment problems. Input / output analysis.

Unit-III

Game Theory – methods and techniques. Replacement theory.

Unit-IV

Queueing theory, Decision theory

Unit-V

PERT, CPM – probability consideration and crashing. Work study, time study and motion study.

Suggested Readings :

1. Gupta and Gupta : Operations Research
2. N.P. Agarwal and Sonia Agarwal : Quantitative Techniques for Management
3. C. R. Kothari : Quantitative Techniques

OR

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Semester – VI

Accountancy & Business Statistics

Paper ABS 6.1 (C) (DSE) – Auditing

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**

The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit I:

Introduction to Auditing: Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit.

Unit II:

SA200-Overall objectives of the Independent Auditor and the conduct of an Audit in accordance with Standards on Auditing. SA210-Terms of Audit Engagements

Unit III:

SA230-Audit Documentation. SA240-The Auditor's Responsibility Relating to Fraud in an Audit of Financial Statements

Unit IV:

SA500-Audit Evidence. SA550-Related Parties.

Unit V:

Auditor of Companies: Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor

Suggested Readings:

1. Gupta, Kamal. *Practical Auditing.* Tata Mac Graw Hill.
2. Gupta, Kamal. *Contemporary Auditing.* Tata Mc. Graw-Hill, New Delhi.

3. Manjunatha, J. M. and Others. *Auditing and Assurance.* Himalaya Publishing House.
4. Pagare, Dinakar. *Practice of Auditing.* Sultan Chand & Sons.
5. Ramaswamy, M. S. *Principles and Practice of Auditing*.
6. Sharma, T.R. *Auditing Principles and Problems.* Sahitya Bhawan, Agra.
7. Sharma, T.R. *Auditing.* Sahitya Bhavan, Agra.
8. Saxena, R.G. *Principles of Auditing*.
9. Saxena, R.G. *Principles and Practice of Auditing.* Himalaya Publishing House
10. Tandon, B.N. *Principles of Auditing.* S. Chand and Company, New Delhi.

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Semester – VI

Accountancy & Business Statistics

Paper ABS 6.1 (D) (DSE) – Bussiness Analytics

Time: 3 Hrs Min. Marks: 40 Max. Marks: 100 **Note :**

The question paper will contain two sections as under –

Section-A : There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1).

Total marks : 20

Section-B : There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5).

Total marks : 80

Unit I:

Introduction to Analytics: Introduction, Meaning & Definition, Characteristics,Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importanceof Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software for Business Analytics.

Unit II:

Finance Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics
in Business, List of Software for Finance Analytics.

Unit III:

Marketing Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics.

Unit IV:

CRM Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.

Unit V:

HR Analytics: Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business.

Books Recommended :

1. Acharya, Seema Subhasini, Chellappan, Big Data Analytics. Wiley.
2. Berthold, Michael David J. Hand. Intelligent Data Analysis. Springer.
3. Franks, Bill. Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data
4. Liebowitz, Jay. Big Data and Business Analytics. Auerbach Publications, CRC Press 7.
Plunkett, Tom Mark Hornick. Using R to Unlock the Value of Big Data: Big Data.
5. Mineli, Michael Michele Chambers, Ambiga Dhiraj. Big Data, Big Analytics: Streams with Advanced Analytics. John Wiley & sons.
6. Myat, Glen J. Making Sense of Data. John Wiley & Sons.
8. Rajaraman, Anand and Jefrey David Ulman. Mining of Massive Datasets. Cambridge University Press.
9. Sathi, Arvind. Big Data Analytics: Disruptive Technologies for Changing the Game. MC Press.
10. Warden, Pete. Big Data Glossary. O'Reily.
11. Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop. McGraw- Hill/Osborne Media, Oracle Press.