

*Department of Accountancy and Business Statistics*  
*University College of Commerce and Management Studies*  
*Mohanlal Sukhadia University, Udaipur*



*Syllabus of Accountancy and Business Statistics under*  
*Course Curriculum of*  
*Bachelor of Commerce Programme*  
*(Semester Scheme)*  
**According to NEP-2020**

**B. Com. (Three Years Degree Programme)**  
**B. Com. (Honours): (Four Years Degree Programme)**

**w.e.f. Session 2023-24**

## ***B. Com. & B. Com. (H) Programme***

### **1. Eligibility for Admission:**

A candidate passing senior secondary examination (10+2) from Board of Secondary Education, Rajasthan or an examination recognised as equivalent thereto, with at least 48 percent marks in aggregate shall be eligible for admission to B.Com

### **2. Courses of the Study:**

The curriculum of B.Com and B. com. (Honours) Programme is suitable mix of Discipline Core Courses, Discipline Elective Courses, Ability Enhancement and Skill Enhancement Courses. In three years B. Com. Programme student has to qualify 120 credits and in case of four years B. Com. (Honours) Programme 172 credits has to be qualified. The structure of course of study is given in the Table 2.

### **3. Credit:**

**Lecture Course:** One credit would mean equivalent of 15 periods of 60 minutes each. For example a six-credit course in semester means four one-hour lectures per week. In a semester of 15 weeks duration, six-credit lecture course is equivalent to 90 hours of teaching including tutorials.

**Practical Courses / Skill Enhancement Courses/ Vocational** (Computer lab based practical, workshop, field visit, seminar etc.): One credit would mean equivalent of 30 periods of 60 minutes each.

### **4. Medium:**

Medium of instruction and examination shall be both Hindi and English.

### **5. Attendance:**

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination. For students participating in sports /cultural event / NCC camps etc.

during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare or professor in charge or principal and the student will be required to apply in advance for the leave to concerning authority and after completion of programme a certificate of attended programme has to be submitted.

## 6. Levels of awards: Multiple Entry-Exit Rules

**Table 1: Multiple Exit-Entry Rules (Semester System)**

Exit Point	Award	Condition	Entry Point
After Completion of Two Semesters	UG Certificate in Commerce	Complete one Vocational course of 4 credit in summer vacation after successful completion of first Year	A student who Exit with UG certificate is permitted to re-enter within three years to complete graduation
After Completion of Four Semesters	UG Diploma in Commerce	N. A.	A student who Exit with UG Diploma is permitted to re-enter within three years to complete graduation
On Successful Completion of Six Semesters	B. Com.	N.A.	N.A.
On Successful Completion of Eight Semesters	B. Com.(H)	N.A	N.A
On Successful Completion of Eight Semesters with Research Project/ Dissertation	B.Com.(H with Research)	Research project (Dissertation) of 12 credits has to be completed.	

## 7. Award of Division:

- First Division : Aggregate 60% or more marks.  
 Second Division : Aggregate 48% or more but less than 60% marks.  
 Third Division : Aggregate 36% or more marks but less than 48% marks.

## 8. System of Examination

- **For Theory Papers**

**External Examination Scheme (80 Marks)** For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each Unit. Out of which one from each Unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which require answers not exceeding 300 words), one from each Unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

**Internal Examination Scheme (20Marks):** 50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by the department. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

- **For Practical Courses and Skill Enhancement Courses (Computer based Practical)**

Each practical and skill enhancement course shall have maximum marks of 100 to be evaluated both internally and externally only in computer lab or in the field, to be distributed as 20 marks for internal assessment and 80 marks for external examination. It may include written examination or/and viva-voce or/and practical on computer. The duration of internal and external examination shall be one and three hours respectively. If a candidate fails to appear in the written examination of the internal assessment due to

valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/.

- **For Dissertation**

The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to business administration and any other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students. The dissertation shall be evaluated by an external expert and marks out of 200 will be awarded.

**Table 2: Structure of Course Curriculum**

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
<b>First Semester (July to November)</b>											
5	DCC	ABS5000T	Financial Accounting	4	6	4	0	0	60	20	80
	DCC	ABS5000P	Financial Accounting Lab	2		0	2	0	60	20	80
	AECC		General Hindi	2	2	2	0	0	30	20	80
<b>Second Semester (December to April)</b>											
5	DCC	ABS5001T	Business Statistics – I	4	6	4	0	0	60	20	80
	DCC	ABS5001P	Business Statistics Lab – I	2		0	2	0	60	20	80
	AECC		General English	2	2	2	0	0	30	20	80
<b>Exit with Certificate in Commerce (on Completion of One 4 Credit Vocational Course)</b>											
<b>Third Semester (July to November)</b>											
6	DCC	ABS6002T	Cost Accounting – I	6	6	5	0	1	90	20	80
	SEC	SEC	Communicative English	2	2	2	0	0	30	20	80
<b>Fourth Semester (December to April)</b>											
6	DCC	ABS6003T	Income Tax – I	6	6	5	0	1	90	20	80

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
			<b>Pick any one</b>								
	SEC-1	SEC6300P	Practical MS Excel	2	2	0	2	0	60	20	80
			OR								
		SEC6334P	Microsoft Office Lab	2	2	0	2	0	60	20	80
			OR								
		SEC6367P	Practical Documentation	2	2	0	2	0	60	20	80
<b>Exit with Diploma in Commerce</b>											
<b>Fifth Semester (July to November)</b>											
7			<b>Pick any one</b>								
	DSE	ABS7100T	Income Tax – II	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7101T	Corporate Accounting	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7102T	Auditing	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7103T	Cost Accounting –II	6	6	5	0	1	90	20	80
			<b>Pick any one</b>								
	SEC-2	SEC7301P	Practical Income Tax Lab	2	2	0	2	0	60	20	80
			OR								
		SEC7335P	Practical Stock Exchange Transaction	2	2	0	2	0	60	20	80
			OR								
		SEC7368P	Practical Business Communication	2	2	0	2	0	60	20	80

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
<b>Sixth Semester (December to April)</b>											
7			<b>Pick any one</b>								
	DSE	ABS7104T	Goods and Services Tax	4	6	4	0	0	60	20	80
	DSE	ABS7104P	Goods and Services Tax Lab	2		0	2	0	60	20	80
			OR								
	DSE	ABS7105T	Business Statistics – II	4	6	4	0	0	60	20	80
	DSE	ABS7105P	Business Statistics Lab - II	2		0	2	0	60	20	80
			OR								
	DSE	ABS7106T	Management Accounting	4	6	4	0	0	60	20	80
	DSE	ABS7106P	Financial Modelling Lab	2		0	2	0	60	20	80
			<b>Pick any one</b>								
SEC-3	SEC7302P	Practical TDS and Advance Tax	2	2	0	2	0	60	20	80	
		OR									
		SEC7336P	Advanced MS Excel	2	2	0	2	0	60	20	80
		OR									
		SEC7369P	Practical Digital Marketing	2	2	0	2	0	60	20	80
<b>Total Credits 120 for Three Years B. Com. Programme including DCC 72 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.</b>											
<b>Exit with Graduation Degree of B. Com.</b>											

**Note:** After successfully completing six semesters of B. Com. Three Years Programme with at least 120 credits, a student has option to pursue B. Com. (Honours) in any one of the following disciplines, along with research option:



1. B. Com. (Honours) in Accountancy and Business Statistics / B. Com. (Honours with Research) in Accountancy and Business Statistics  
OR
2. B. Com. (Honours) with Banking and Business Economics / B. Com. (Honours with Research) with Banking and Business Economics  
OR
3. B. Com. (Honours) in Business Administration / B. Com. (Honours with Research) in Business Administration

**1. B. Com. (Honours) in Accountancy and Business Statistics OR  
B. Com. (Honours with Research) in Accountancy and Business Statistics**

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
<b>Seventh Semester (July to November)</b>											
8	DCC	ABS8004T	Accounting Standards – I	6	6	5	0	1	90	20	80
	DCC	ABS8005T	Advanced Accounting	6	6	5	0	1	90	20	80
	DCC	ABS8006T	Tax Planning and Management	6	6	5	0	1	90	20	80
			<b>Pick Any One</b>								
	DSE	ABS8107T	Operations Research	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8108T	Advanced Financial Management	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8109T	Cost and Management Audit	6	6	5	0	1	90	20	80
		OR									
DSE	ABS8110T	Systems Audit	6	6	5	0	1	90	20	80	
<b>Eighth Semester (December to April)</b>											
8	<b>Pick any one Group</b>										
	<b>Group I – B. Com. (Honours) in Accountancy and Business Statistics</b>										
	DCC	ABS8007T	Accounting Standards – II	6	6	5	0	1	90	20	80
	DCC	ABS8008T	Contemporary Auditing	6	6	5	0	1	90	20	80
	DCC	ABS8009T	Corporate Financial Reporting	6	6	5	0	1	90	20	80
DCC	ABS8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80	

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
	DCC	ABS8011P	Practical Business Research Methods	4	4	0	4	0	120	20	800
<b>Exit with Graduation Degree of B. Com. (Honours) in Accountancy and Business Statistics</b>											
<b>Group II – B.Com (Honours with Research) in Accountancy and Business Statistics</b>											
	DCC	ABS8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	ABS8011P	Practical Business Research Methods	4	4	0	4	0	120	20	80
	DCC	ABS8012T	Research Methodology & Quantitative Techniques	6	6	5	0	1	90	20	80
	DCC	ABS8013S	Dissertation	12	12	0	0	0	0		200
<b>Exit with Graduation Degree of B. Com. (Honours with Research) in Accountancy and Business Statistics</b>											
<b>Total Credits 172 for B. Com. (Honours) including DCC 124 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.</b>											

**Note:**

- Students who want to pursue only B. Com. (Honours) Programme in Accountancy and Business Statistics has to undertake Group I only in eighth semester.
- Students who want to pursue the four years B. Com. Honours with Research Programme, he/she has to undertake Group II only, in eighth semester. However only those students who secure aggregate 75% marks and above in the first six semesters are eligible for B. Com. Honours with Research Programme.

**Abbreviations**

ABS	-	Accountancy and Business Statistics	DCC	-	Discipline Centric Course
BBE	-	Banking and Business Economics	DSE	-	Discipline Specific Elective
BDM	-	Business Administration	SEC	-	Skill Enhancement Course
			AECC	-	Ability Enhancement Course in Commerce

## *Vocational Courses* \*

All the following vocational courses shall have 4 credits. It has to be completed when students quits the course after first year of undergraduate programme. Students have to take a vocational course that have not been undertaken in any of the semesters cleared by him/her.

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\*As per UGC-NSQF Guideline

- Microsoft Office Lab
- Practical Business Communication and Soft skills
- Practical Income Tax
- Practical MS Excel
- Advanced MS Excel
- Practical Documentation
- Financial Management using Excel
- Practical Goods and Service Tax
- Practical TDS and Advance Tax

**Program Outcomes B.Com. and B. Com. (Hons)**

<b>PO 1</b>	The curriculum planning of B.Com. and B. Com. (Hons.) course provides the students thorough and inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation.
<b>PO 2</b>	The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies.
<b>PO 3</b>	The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.
<b>PO 4</b>	The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.
<b>PO 5</b>	The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.
<b>PO 6</b>	This programme enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization.
<b>PO 7</b>	The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.
<b>PO 8</b>	This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

**Program Specific Outcomes B.Com. and B. Com. (Hons)**

<b>PSO 1</b>	The three/four years course aims to provide thorough understanding in areas such as accountancy, business law, corporate law, finance, marketing which will instil in students the knowledge and capability of understanding the business world and economy
<b>PSO 2</b>	The curriculum helps in sensitizing students to various facets of managing people and to focus on the development of knowledge and skills that all managers and leaders need.
<b>PSO 3</b>	The students through the curriculum are exposed to the use of relevant and contemporary software packages thereby making them job ready.
<b>PSO 4</b>	The course will help in developing analytical, leadership and decision-making skills among the students thereby making them better managers.
<b>PSO 5</b>	Case studies, seminars, project work will enable students to get practical exposure and

	bridge gap between industry and academia.
<b>PSO 6</b>	Through the curriculum, the students will acquire practical skills to work as tax consultant, audit assistant and other financial supporting services. The course will also prepare them for competitive exams like CA, CS, ICWA.
<b>PSO 7</b>	The course aims to cultivate entrepreneurial skills and mindset among the students. Subjects like entrepreneurship, marketing, finance, advertising help the students start and maintain a successful business.
<b>PSO 8</b>	The students pursuing graduation in commerce will not just master the art of doing business. The subject brings students abreast with the corporate culture and prepares them for their professional life.
<b>PSO 9</b>	The students are exposed to multiple functional areas of business. They learn to integrate tools and concept from these areas in solving business problems.
<b>PSO 10</b>	The students are empowered to demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances.



***DETAILED COURSE CURRICULUM***

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>First Year</b>	
<b>First Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS5000T
<b>Title of the Course</b>	<b>Financial Accounting</b>
<b>Qualification Level of the Course</b>	NHEQF Level 4.5
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Accountancy Course of XII standard
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To aware students about accounting environment and develop accounting skills to make them able to maintain accounting records of specific business.
<b>Learning Outcomes</b>	The students would be able to understand: <ul style="list-style-type: none"> <li>• Application of Accounting Standards while preparing financial statements.</li> <li>• Classification and accounting of Investment and Preparation of Investment account as per AS -13</li> <li>• Preparing accounting records of Consignment and Joint Venture</li> <li>• Determination of profits from incomplete records</li> <li>• Accounting for insurance in case of loss of stock, loss of profits</li> <li>• Accounting for Branches</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Introduction of Accounting Standards:</b> Meaning, objectives and function of accounting standard board, Procedure of formulation of accounting standards. <b>Accounting for Investments (AS-13):</b> Applicability and Scope, Classification of Investment, Cost of Investment, Carrying Amount of Investment, Investment Treatment on Disposal , Investment account: Cum and Ex treatment, including columnar Investment account.
<b>UNIT –II</b>	<b>Consignment:</b> Features, Accounting treatment in the books of the consignor and consignee. <b>Joint Venture:</b> Accounting procedures: Joint Bank Account, different methods of recording transactions
<b>UNIT-III</b>	<b>Accounts from Incomplete Records:</b> Ascertainment of profits by capital comparison, techniques of complete accounting information <b>Sectional and Self-Balancing Ledgers</b>
<b>UNIT-IV</b>	<b>Insurance Claims:</b> Determination of Insurance Claim for Loss of Stock (including abnormal goods), and Loss of Profit.
<b>UNIT-V</b>	<b>Branch Accounts</b> (excluding foreign branch)
<b>Suggested Readings</b>	1. Agarwal, A. N., Agarwal, K. N., Higher Sciences of Accountancy: Kitab

	<p>Mahal, Allahabad.</p> <ol style="list-style-type: none"> <li>2. Compendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.</li> <li>3. Gupta, R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi.</li> <li>4. Jain, S. P., Narang, K. L, Agrawal, Simmi and Monika Sehgal, Advanced Accountancy Principles of Accounting including GST Volume-1, Kalyani Publishers, Ludhiana.</li> <li>5. Monga, J. R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S. Chand &amp; Sons, New Delhi.</li> <li>6. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, S. Chand &amp; Co., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17757">https://www.icai.org/post.html?post_id=17757</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. At least 50% weightage shall be given in the examination for numerical problems.</li> <li>2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>First Year</b>	
<b>First Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS5000P
<b>Title of the Course</b>	<b>Financial Accounting Lab</b>
<b>Qualification Level of the Course</b>	NHEQF Level 4.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Accountancy Course of XII standard
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop practical skill of students in order to equip with accounting software so that he or she may readily available to real world of accounting.
<b>Learning Outcomes</b>	Students will be able to : <ul style="list-style-type: none"> <li>• create company, enter accounting voucher entries including advance voucher entries,</li> <li>• reconcile bank statements,</li> <li>• do accrual adjustments, and also print financial statements, etc. in accounting software.</li> <li>• Students will possess required skill and can also be employed as accountant.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers
<b>UNIT -II</b>	Voucher Entry, Voucher Types, Pre-Defined Voucher Types, Creating a Voucher entry form, preparing ledgers, Forms and reports
<b>UNIT-III</b>	Accounting Features, Statutory and Taxation Features: TDS, Goods and Service Tax, Preparing Trial Balance and Report
<b>UNIT-IV</b>	Inventory Features Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement.
<b>UNIT-V</b>	Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns, Designing Supplier and customers System for Accounting, Module, and Report.
<b>Suggested Readings</b>	The Suggested Readings and guideline shall be notified by the concern University at least once in three year based on selected Software.
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://tallysolutions.com/accounting/what-is-financial-accounting/#gref">https://tallysolutions.com/accounting/what-is-financial-accounting/#gref</a></li> <li>• <a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a></li> <li>• <a href="https://help.tallysolutions.com/">https://help.tallysolutions.com/</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Teaching arrangements need to be made in the accounting laboratory.</li> <li>2. The General Purpose Software referred in this Course will be notified by the University Department every three years.</li> <li>3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> <li>4. Lectures: 20 hours, Practical in accounting Laboratory: 100 hours</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>First Year</b>	
<b>Second Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS5001T
<b>Title of the Course</b>	<b>Business Statistics – I</b>
<b>Qualification Level of the Course</b>	NHEQF Level 4.5
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Statistics of XII standard
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop analytical and interpretations skills in students in order to understand the behavior of business data by applying graphic and univariate data analysis techniques.
<b>Learning Outcomes</b>	The students would be able to: <ul style="list-style-type: none"> <li>• Apply and summarize data using descriptive statistics</li> <li>• Analyze the relationship between 2 variables</li> <li>• Discuss basic idea of linear regression and correlation</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Introduction to Business Statistics :</b> Origin and development, Meaning and Definition, Uses in Business, Distrust and limitations of statistics.
	<b>Collection of Data :</b> Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data, Data Measurement Scale: Nominal, Ordinal, Interval and Ratio.
<b>UNIT -II</b>	<b>Measures of Central Tendency:</b> Meaning, requisites of ideal average, arithmetic mean, median, mode, geometric mean and harmonic mean, empirical relationship among measures of central tendency.
<b>UNIT-III</b>	<b>Measures of Dispersion:</b> Meaning, Objectives, Types, Methods of Measuring Dispersion: Range, Inter-quartile range, Percentile range, Quartile Deviation, Mean Deviation, Standard Deviation, Lorenz Curve, Other Measures based on Standard Deviation, Mathematical properties of Standard deviation.
<b>UNIT-IV</b>	<b>Measures of Skewness:</b> Meaning, Frequency distribution, Test of Skewness, Methods of Measuring Skewness: Karl Pearson's Measure, Bowley's Measures and Kelly's Measures
	<b>Measures of Kurtosis</b>
<b>UNIT-V</b>	<b>Correlation Analysis:</b> Meaning, Types, Degree and Interpretation of coefficient of correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both ungrouped and grouped), Spearman's Rank Difference, concurrent deviation, least square, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r <sup>2</sup> ', Probable Error, standard error, linear relationship.
	<b>Regression Analysis:</b> Meaning, Utility, Types, Regression Lines, Methods of creating Regression line: Graphic and Algebraic, application in business, Standard Error of Estimate.

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi.</li> <li>2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur – New Delhi.</li> <li>3. Gupta, B. N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi.</li> <li>4. Gupta, S. P.: Statistical Methods, Sultan Chand &amp; Sons, New Delhi.</li> <li>5. Gupta S. C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai.</li> <li>6. Hooda, R. P. , Statistics for Business and Economics; Macmillan, New Delhi.</li> <li>7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi.</li> <li>8. Sancheti D. C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chandand Sons, New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in the examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>First Year</b>	
<b>Second Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS5001P
<b>Title of the Course</b>	<b>Business Statistics Lab – I</b>
<b>Qualification Level of the Course</b>	NHEQF Level 4.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Statistics of XII standard
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart knowledge of descriptive statistics and inferential statistics using MS-Excel.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Represent data diagrammatically and graphically using MS-EXCEL.</li> <li>• Compute absolute and relative measures of central tendency and dispersion,</li> <li>• Compute correlation and regression analysis using MS-EXCEL.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Introduction to MS Excel:</b> MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties
<b>UNIT -II</b>	<b>Statistical Charts in MS Excel:</b> Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.
<b>UNIT-III</b>	<b>Statistical Measures:</b> Mean, Median, Mode, Geometric Mean, Harmonic Mean
<b>UNIT-IV</b>	<b>Statistical Measures:</b> Measures of Dispersion and Skewness, Moving Average, Kurtosis
<b>UNIT-V</b>	<b>Correlation and Regression:</b> Simple Correlation – Pearson’s Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals
<b>Suggested Readings</b>	1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icaai.org/post.html?post_id=17790">https://www.icaai.org/post.html?post_id=17790</a></li> <li>• <a href="https://www.youtube.com/watch?v=3F_V5alJubk">https://www.youtube.com/watch?v=3F_V5alJubk</a></li> <li>• <a href="https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf">https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. This practical course shall be taught through MS-Excel.</li> <li>2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Second Year</b>	
<b>Third Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS6002T
<b>Title of the Course</b>	<b>Cost Accounting – I</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	None
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart knowledge among students about the concepts of cost and cost accounting and various cost elements and their calculation.
<b>Learning Outcomes</b>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the basic concepts of costs and fundamentals of cost accounting.</li> <li>• Equipped with the calculation of cost of material, labour and overhead.</li> <li>• Understand the accounting for employee cost and Overheads.</li> <li>• Understand the basic concept of ABC costing</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Cost Accounting:</b> Meaning, evolution, Nature, Scope and Objectives, Cost Accounting Methods and Techniques, Cost Accounting standard-1 (Revised): Classification of cost
<b>UNIT -II</b>	<b>Accounting for Material:</b> Material Control, Purchase of Material, Valuation of material at the time of receipt and issue as per CAS-6, Material Storage, Inventory Control Techniques: EOQ, Levels, ABC, Inventory Turnover Ratio, Input-Output Ratio. Treatment of material losses: Waste, Scrap, Spoilage and Defective.
<b>UNIT-III</b>	<b>Accounting for Employee Cost:</b> Timekeeping and Time booking, labour turnover, Idle time and overtime, Methods of wage payment and Incentive schemes (Individual and group both). Determination of employee cost as per CAS-7, Treatment of Specific items of employee cost
<b>UNIT-IV</b>	<b>Accounting for Overhead:</b> Meaning, Classification, codification, Accounting for production overhead: Primary and Secondary Distribution, Allocation, Apportionment and Absorption. Accounting of Administration overheads and Selling Overheads, Under and Over absorption of overheads. CAS-3 (Revised 2015): Definition, Principal of measurement and Assignment.
<b>UNIT-V</b>	<b>Methods of Costing:</b> Unit Costing <b>Activity Based Costing:</b> Comparison of ABC and traditional product cost, meaning, stages in ABC, Determination of cost.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S., “Cost Accounting”, R.B.D. Publication, Jaipur-New Delhi</li> <li>2. Rao, N.S.; Gupta, S.L. and Mundra, M.D.: Cost Accounting (Hindi) Apex Publishing House, Udaipur</li> <li>3. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New</li> </ol>

	<p>Delhi.</p> <ol style="list-style-type: none"> <li>4. Horngren, Charles, Foster and Datar: Cost Accounting -A Managerial Emphasis: Prentice-Hall of India, New Delhi.</li> <li>5. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi.</li> <li>6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International.</li> <li>7. Khan, M.Y. and Jain, P.K.: Management Accounting. Tata McGraw Hill.</li> <li>8. Maheshwari, S.N.: Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi.</li> <li>9. Tulsian, P.C.: Practical Costing. Vikas, New Delhi</li> <li>10. Van Home J.C.: Financial Management and policy, Prentice Hall of India, New Delhi</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post/study-material-nset">https://www.icai.org/post/study-material-nset</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a></li> <li>• <a href="https://www.icai.org/post.html?post_id=17759">https://www.icai.org/post.html?post_id=17759</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in the examination for numerical problems.



<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Second Year</b>	
<b>Fourth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS6003T
<b>Title of the Course</b>	<b>Income Tax – I</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	None
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop the understanding of basic provisions of Income Tax Act, 1961 relating to different heads of income.
<b>Learning Outcomes</b>	Students will be able to: <ol style="list-style-type: none"> <li>1. Understand the basics of income tax.</li> <li>2. They will be able to determine residential status of an assessee and</li> <li>3. Compute income under the heads Salaries, House Property, Other Sources and Capital Gains.</li> </ol>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Basic Concepts of Income Tax Law:</b> Definitions – Previous Year, Assessment Year, Assessee, Person, Gross Total Income, Agricultural Income, Income. <b>Residential Status and Scope of Tax:</b> Determination of the residential status of different persons and the scope of income to be included in their total income based on residential status.
<b>UNIT -II</b>	<b>Head of Income:</b> Computation of Income under the head Salaries
<b>UNIT-III</b>	<b>Head of Income:</b> Computation of Taxable Income under the head Income from House Property
<b>UNIT-IV</b>	<b>Head of Income:</b> Profits and gains of Business or Profession including Depreciation
<b>UNIT-V</b>	<b>Head of Income:</b> Computation of Taxable income under the head Capital gains and Income from other sources
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhania, Vinod K.: Student guide to Income Tax.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://www.incometaxindia.gov.in">http://www.incometaxindia.gov.in</a></li> <li>• <a href="https://incometaxindiaefiling.gov.in">https://incometaxindiaefiling.gov.in</a></li> <li>• <a href="https://www.icaai.org/post.html?post_id=17878">https://www.icaai.org/post.html?post_id=17878</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/TLP.pdf">https://www.icsi.edu/media/webmodules/TLP.pdf</a></li> </ul>

<b>Notes</b>	<ol style="list-style-type: none"><li>1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.</li><li>2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters.</li><li>3. At least 50% weightage shall be given in examination for numerical problems.</li></ol>
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Second Year</b>	
<b>Fourth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	SEC6300P
<b>Title of the Course</b>	<b>Practical MS Excel</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Familiar with the basic computer operations
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Enter and edit data in Excel,</li> <li>• Modify a worksheet and workbook, work with cell references and</li> <li>• Learn to use functions and formulas.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>MS-Excel:</b> - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
<b>UNIT -II</b>	<b>Data Linking:</b> Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
<b>UNIT-III</b>	<b>Reference Function:</b> Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
<b>UNIT-IV</b>	<b>Lookup Function:</b> Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
<b>UNIT-V</b>	<b>Data Consolidation:</b> Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
<b>Suggested Readings</b>	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
<b>Suggested E-resources</b>	<a href="https://www.youtube.com/watch?v=-ujVQzTtxSg&amp;list=PLWPIrh4EWFpEpO6NjjWLbKSCb-wx3hMql">https://www.youtube.com/watch?v=-ujVQzTtxSg&amp;list=PLWPIrh4EWFpEpO6NjjWLbKSCb-wx3hMql</a> <a href="https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf">https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf</a>
<b>Notes</b>	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Fifth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7100T
<b>Title of the Course</b>	<b>Income Tax – II</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Knowledge of computation of taxable income under various heads of income.
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop the understanding of provisions of Income Tax Act, 1961 and applying the same in computation of profits and gains of business and profession, deductions, aggregation, clubbing and exempted incomes.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Compute profits and gains of Business and Profession</li> <li>• Develop deeper understanding of the provisions related to Clubbing of income, set off and carry forward, aggregation and deductions.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Clubbing of Income:</b> Transfer of income without transfer of assets, revocable transfer, Income of spouse, minor child and son's wife in certain cases, conversion of self-acquired property into property of HUF <b>Exempted Income:</b> Provisions governing Set-off or carry forward and set-off of Losses under different heads of Income.
<b>UNIT -II</b>	Deductions from Gross Total Income: Deductions from GTI in respect of Payment available to individual and HUF and Partnership Firms
<b>UNIT-III</b>	Deductions from Gross Total Income: Deductions from GTI in respect of Income available to individual, HUF and Partnership Firms
<b>UNIT-IV</b>	Assessment of Individuals and HUF - Preparation of Computation of Total Income and Tax Payable
<b>UNIT-V</b>	Assessment of Partnership Firms and Partners - Preparation of Computation of Total Income and Tax Payable
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhania, Vinod K.: Student guide to Income Tax.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://www.incometaxindia.gov.in">http://www.incometaxindia.gov.in</a></li> <li>• <a href="https://incometaxindiaefiling.gov.in">https://incometaxindiaefiling.gov.in</a></li> <li>• <a href="https://www.icaai.org/post.html?post_id=17878">https://www.icaai.org/post.html?post_id=17878</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/TLP.pdf">https://www.icsi.edu/media/webmodules/TLP.pdf</a></li> </ul>

<b>Notes</b>	<ol style="list-style-type: none"><li>1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.</li><li>2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters.</li><li>3. At least 50% weightage shall be given in examination for numerical problems.</li></ol>
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Fifth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7101T
<b>Title of the Course</b>	<b>Corporate Accounting</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Accounting of 12 <sup>th</sup> Standard
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop understanding of accounting treatment of Indian corporate entities with reference to prevailing act, standards and rules.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Prepare final accounts of a company</li> <li>• Calculate earnings per share and</li> <li>• Make valuation of shares and goodwill.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Company Accounts: Redemption of Preference shares and Redemption of Debentures
<b>UNIT -II</b>	Accounting for share-based payment: Meaning of employee's stock option plans, terminologies, Companies (share Capital and Debentures) Rules 2014 and accounting entries. Accounting for Bonus issue and right issue
<b>UNIT-III</b>	AS 20- Earning Per Share: Objective, scope, Measurement of basic and diluted EPS, Restatement and Comparison of AS-20 with Ind-As-33, Divisible profits
<b>UNIT-IV</b>	Final Accounts of Companies: Performa of Financial Statements under Companies (Accounting Standard) Rules 2006 and Companies (Indian Accounting Standards) Rules 2015. Preparation of statement of profit and loss and Balance sheet of corporate entities, computation of managerial remuneration
<b>UNIT-V</b>	Valuation of Goodwill and Shares: Meaning and different methods for calculation of goodwill and shares.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Gupta, R.L., Radhaswamy M., Company Accounts, Sultan Chand and Sons, New Delhi.</li> <li>2. Jain S.P. &amp; Narang K.L., Advanced Accountancy Corporate Accounting Volume-II, Kalyani Publishers, Ludhiana.</li> <li>3. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi.</li> <li>4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting: Mayur Paper Backs, Noida.</li> <li>5. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts. S. Chand &amp; Co., New Delhi.</li> <li>6. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=12433">https://www.icai.org/post.html?post_id=12433</a></li> </ul>

	<ul style="list-style-type: none"><li>• <a href="https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf">https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf</a></li></ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Fifth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7102T
<b>Title of the Course</b>	<b>Auditing</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Basic knowledge of items of financial statements.
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.
<b>Learning Outcomes</b>	<p>The students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the basic concepts and procedure of auditing.</li> <li>• They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports.</li> <li>• Understand the role and qualification of a company auditor.</li> <li>• Understand the types of Audit report.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Introduction:</b> Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.
<b>UNIT -II</b>	<b>Audit Planning (SA-300) and Audit Programme:</b> Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.
<b>UNIT-III</b>	<b>Internal control:</b> Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system.
	<b>Vouching and Verification:</b> Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.
<b>UNIT-IV</b>	<b>Auditor of Companies:</b> Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139to145 of Companies Act2013).
<b>UNIT-V</b>	<b>Audit of Items of Financial Statements:</b> Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities <b>Special Audits:</b> Banking Companies, Educational, Non Profit Institutions and Insurance Companies.



	<b>Audit report (SA-700):</b> forming an opinion on the financial statements, Auditor's report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur.</li> <li>2. Jagdish Prasad: Auditing (Hindi)</li> <li>3. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur.</li> <li>4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.</li> <li>5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.</li> <li>6. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra.</li> <li>7. Shukla, S.M.: Auditing (Hindi)</li> <li>8. Tandon, B.N.: Principles of Auditing, S. Chand &amp; Co., New Delhi.</li> <li>9. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.</li> <li>10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.</li> <li>11. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.</li> <li>12. Tandon B.N., Practical Auditing S.Chand &amp; Co. Ltd., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17768">https://www.icai.org/post.html?post_id=17768</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf</a></li> </ul>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Fifth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7103T
<b>Title of the Course</b>	<b>Cost Accounting –II</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Basic knowledge of cost accounting, cost elements and cost sheet.
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop an understanding of the basic concepts, methods and techniques of cost accounting to determine total cost and price for products and services and controlling the cost.
<b>Learning Outcomes</b>	Students will have the knowledge of: <ul style="list-style-type: none"> <li>• Different methods and techniques of costing</li> <li>• Maintaining cost records.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Cost Records:</b> Integral and Non-integral system; Reconciliation of cost and financial accounts.
<b>UNIT -II</b>	<b>Methods of Costing:</b> Job, Batch and Contract Costing, Operating Costing.
<b>UNIT-III</b>	<b>Methods of Costing:</b> Process Costing: Simple accounts including inter process profits, Process account with Joint and By-Products and Work in Progress.
<b>UNIT-IV</b>	<b>Standard Costing:</b> Meaning, Types of Standards, setting standards, Calculation and Analysis of Cost Variances: Material, Labour and Overheads.
<b>UNIT-V</b>	<b>Marginal Costing:</b> Meaning, Comparison of Marginal Costing and Absorption Costing, Concept of BEP, Contribution, Margin of Safety, Profit Volume Ratio, Angle of Incidence, Operating Leverage
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S, Cost Accounting (English Version), R.B.D. Publication, Jaipur-New Delhi.</li> <li>2. Bhanawat Shurveer S, Jaroli Abhay, Lodha Shilpa, Cost Accounting (Hindi Version)</li> <li>3. Roa, N. S., Gupta S.I. and Mundra, M.D., Cost Accounting (Hindi) Apex Publishing House, Udaipur</li> <li>4. Arora, M. N., Cost Accounting - principals and practice. Vikas, New Delhi.</li> <li>5. Jain, S.P. and Narang, K.L., Cost Accounting (Hindi and English) Kalyani, New Delhi.</li> <li>6. Khan, M.Y. and Jain, P.K., Management Accounting Tata McGraw Hill New Delhi.</li> <li>7. Maheshwari, S. N., Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi.</li> <li>8. Tulsian, P.C., Practical Costing. Vikas, New Delhi.</li> </ol>

<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://www.icai.org/post/study-material-nset">https://www.icai.org/post/study-material-nset</a></li></ul>
<b>Notes</b>	<ol style="list-style-type: none"><li>1. If either new cost accounting standard (CAS) or revision to CAS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.</li><li>2. At least 50% weightage shall be given in examination for numerical problems.</li></ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Fifth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7301P
<b>Title of the Course</b>	<b>Practical Income Tax</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Basic knowledge of income tax
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To enable students to fill the income tax return on online mode.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Understand the practical process of filling income tax return</li> <li>• Get an employment opportunity.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	PAN no. (49A) and documentation, TAN (49B), Introduction to Return filling
<b>UNIT -II</b>	Assessment of Individuals and HUF - Computation of Total Income and Tax Payable using MS Excel
<b>UNIT-III</b>	Assessment of Partnership Firms and Partners - Computation of Total Income and Tax Payable using MS Excel
<b>UNIT-IV</b>	Filing of return of non-business entities (individuals) ITR-1 and ITR-2
<b>UNIT-V</b>	Filing of return of business entities (individuals), ITR-3 and ITR-4, Assesses covered under 44AD, 44ADA and 44AE.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhanian, Vinod K.: Student guide to Income Tax.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://www.incometaxindia.gov.in">http://www.incometaxindia.gov.in</a></li> <li>• <a href="https://incometaxindiaefiling.gov.in">https://incometaxindiaefiling.gov.in</a></li> <li>• <a href="https://www.icai.org/post.html?post_id=17878">https://www.icai.org/post.html?post_id=17878</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/TLP.pdf">https://www.icsi.edu/media/webmodules/TLP.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. All practical including computation of total income and tax payable of this paper shall be taught on M.S. Excel in accounting laboratory.</li> <li>2. Examination of this paper shall comprise only computer based practical.</li> <li>3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7104T
<b>Title of the Course</b>	<b>Goods and Services Tax</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	None
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop an understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.
<b>Learning Outcomes</b>	Student will be able to: <ul style="list-style-type: none"> <li>• Develop the understanding of provisions of Goods and Services Act, 2017.</li> <li>• Understand the terminology of GST.</li> <li>• Applying the same in real world of Business.</li> <li>• Understand the procedure of assessment and audit.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Concept and features:</b> Concept and features of indirect taxes; Principal indirect taxes levied in India; GST Laws: An introduction including Constitutional aspects. Definitions of terms used in GST.
<b>UNIT -II</b>	<b>Levy and collection:</b> Levy and collection of CGST and IGST; Application of CGST/IGST law; Taxable event under GST- Supply and its meaning and scope, including composite and mixed supplies; charge of tax including reverse charge; Exemption from GST; Composition levy.
<b>UNIT-III</b>	<b>Registration under GST law:</b> Concept of taxable person; person liable for registration; compulsory registration in certain cases; persons not liable for registration; procedure for registration; amendment of registration; cancellation or suspension of registration and revocation of cancellation
	<b>Place of supply:</b> Place of supply of goods; place of supply of services.
<b>UNIT-IV</b>	<b>Tax invoice; Credit and Debit notes:</b> Tax invoice; credit and debit notes; prohibition of unauthorized collection of tax; amount of tax to be indicated in tax invoice and other documents
	<b>Returns under GST:</b> Furnishing details of outward supplies; furnishing details of inward supplies; furnishing of returns; default/delay in furnishing return; Goods and Services Tax practitioners; information return
<b>UNIT-V</b>	<b>Account and Records; Electronic way bill:</b> Account and other records; period of retention of accounts; electronic way bill
	<b>Assessment and Audit:</b> Self-assessment; provisional assessment; scrutiny of returns; assessment of non-filers of returns; assessment of unregistered persons; summary assessment in certain special cases; audit by tax authorities; special audit

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. CGST Act and Rules 2017.</li> <li>2. Custom Act 1962 and Rules.</li> <li>3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.</li> <li>4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi.</li> <li>5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi.</li> <li>6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur.</li> <li>7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17758">https://www.icai.org/post.html?post_id=17758</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/publications/GST%20Educational%20Series.pdf">https://www.icsi.edu/media/webmodules/publications/GST%20Educational%20Series.pdf</a></li> <li>• <a href="https://icmai.in/TaxationPortal/">https://icmai.in/TaxationPortal/</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from the university shall be made.</li> <li>2. At least 50% weightage shall be given in the examination for numerical problems.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7104P
<b>Title of the Course</b>	<b>Goods and Services Tax Lab</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical knowledge of GST act 2017
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop the skill for implementing the provisions of Goods and Services Act on software in order to solve the real life business problems relating to GST and enable them to file GST return on online mode.
<b>Learning Outcomes</b>	Students will be able to <ul style="list-style-type: none"> <li>• Understand the practical problems that arise while filling GST returns and solve them.</li> <li>• File the GST return easily.</li> <li>• This course has direct link to employability.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Format of Invoice, Levy and Collection of Tax, Time and Value of Supply, Online registration process
<b>UNIT -II</b>	Outward supply, Inward supply, Determination of GST liability, E-Way Bill
<b>UNIT-III</b>	Annual Return for composition dealer, TDS return and certificate
<b>UNIT-IV</b>	Annual Return for normal dealer
<b>UNIT-V</b>	Adjustment of Electronic Cash and Credit Ledger Balances in CGST, SGST, UTGST and IGST liability
<b>Suggested Readings</b>	1. CGST Act and Rules 2017. 2. Custom Act 1962 and Rules. 3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. 4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi. 5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi. 6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur. 7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://www.gst.gov.in">www.gst.gov.in</a></li> <li>• <a href="https://www.gstindiaonline.com/">https://www.gstindiaonline.com/</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Practicals of this paper shall be taught using offline utilities and Govt. official website.</li> <li>2. Examination of this paper shall comprise only computer based practical.</li> <li>3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7105T
<b>Title of the Course</b>	<b>Business Statistics – II</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment and subject/class activity, problem solving.
<b>Prerequisites</b>	Basics of Business Statistics
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop analytical and interpretations skills in students in order to understand the behavior of business data by applying bivariate data analysis techniques.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>Analyze the relationship between two variables of various managerial situations.</li> <li>Interpret Association between attributes</li> <li>Understand basics of probability.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Index Number:</b> Meaning, Types and Uses, Methods of Constructing Index Numbers: General and consumer price index numbers and volume index number, Test of Adequacy, Base Shifting, Splicing and Deflating, Problems in Constructing Index number
<b>UNIT -II</b>	<b>Time Series:</b> Meaning, Importance, Components, Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
<b>UNIT-III</b>	<b>Association of Attributes:</b> Methods: Comparison of proportion, Yule's Coefficient of association, Probability based, Yule's Coefficient of colligation
	<b>Statistical Quality Control</b>
<b>UNIT-IV</b>	<b>Probability:</b> Definition and fundamental rule of probability: Addition, Multiplication and Conditional, Bayes theorem and inverse probability, Bernoulli's Rule. Mathematical Expectation
	<b>Theoretical Frequency Distributions;</b> Binomial, Poisson and Normal Distributions with their properties and applications, fitting a normal Curve
<b>UNIT-V</b>	<b>Statistical Decision Theory</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi.</li> <li>Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi.</li> <li>Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi.</li> <li>Gupta, S.P.: Statistical Methods, Sultan Chand &amp; Sons, New Delhi.</li> <li>Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai.</li> <li>Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.</li> </ol>



	<ol style="list-style-type: none"><li>7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi.</li><li>8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.</li></ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a></li><li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf</a></li></ul>
<b>Notes</b>	At least 50% weightage shall be given in the examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7105P
<b>Title of the Course</b>	<b>Business Statistics Lab - II</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical knowledge of Business Statistics
<b>Co-requisites</b>	Basic Computer and MS Excel Knowledge
<b>Objectives of the Course</b>	To develop analytical and interpretations skills in students in order to understand the Application of computer in statistics.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Calculate index number, components of time series using MS Excel</li> <li>• Prepare questionnaire for research purpose.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Index Number in MS Excel</b> – Construction of Index Number by various methods, test of adequacy, Base Shifting, Splicing and Deflating.
<b>UNIT -II</b>	<b>Time Series in MS Excel:</b> Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
<b>UNIT-III</b>	<b>Statistical Quality Control:</b> Basic Concepts, Creating various control charts, interpretation.
<b>UNIT-IV</b>	<b>Questionnaire Design:</b> Developing a questionnaire, various methods, understanding Google Forms, Preparation and visualization of Google Form Data.
<b>UNIT-V</b>	<b>Statistical Decision Theory in MS Excel</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur-NewDelhi.</li> <li>2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi.</li> <li>3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi.</li> <li>4. Gupta, S.P.: Statistical Methods, Sultan Chand &amp; Sons, New Delhi.</li> <li>5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai.</li> <li>6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.</li> <li>7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi.</li> <li>8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Examination of this paper shall comprise only computer based practical.</li> <li>2. This practical course shall be taught through MS-Excel.</li> <li>3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7106T
<b>Title of the Course</b>	<b>Management Accounting</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	Basics of Financial and Cost Accounting
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To develop skills in students in order to apply the financial and cost accounting principles in decision making of any business entity.
<b>Learning Outcomes</b>	Students will be able to: 1. Calculate various ratios, 2. Understand management accounting techniques for the analysis, 3. Interpret the financial statements for managerial decision making.
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Management Accounting:</b> Meaning, importance, scope, Difference between Financial Accounting and Cost Accounting, Management Accounting Functions, Role of Management Accountants.
	<b>Financial Statements Analysis:</b> Meaning, Objective, Types, Importance, limitations, Techniques: Comparative statement, Common-size Statement, Trend Analysis
<b>UNIT -II</b>	<b>Ratio Analysis:</b> Meaning, uses, significance and limitations, Forms, Classification, Calculation and Interpretation of Financial Ratios, Du-Pont control chart.
	<b>Performance Measurement:</b> Balance Score Card.
<b>UNIT-III</b>	<b>Cash Flow Statement:</b> understanding of AS-3 and IndAS-7, Preparation of Cash Flow Statement as per AS-3(Revised).
	<b>Economic Value Added:</b> Meaning, Calculation and Interpretation
<b>UNIT-IV</b>	<b>Budgetary Control:</b> Meaning, Essentials of Effective System in budgetary control, Types of Budgets, Preparation of Sales Budget, Production Budget, Cash Budget, and Flexible Budgets.
	<b>Zero Base Budgeting:</b> meaning, Features, Steps, Components and benefits. Programme budgeting and Performance budgeting
<b>UNIT-V</b>	<b>Marginal Costing Based Decision Making:</b> Cost-volume-profit Analysis, Product mix incase of Key Factor, Make or Buy Decision, Selection of Profitable Mix, Export verses localsales, shutdown or continue decision
	<b>Value Added Statement:</b> Meaning and definition, Preparation of Value-Added Statement, Calculation of Value-Added Ratios and Interpretation.
<b>Suggested Readings</b>	1. Anthony, R.N., Management Accounting, (D.B.Tarapore wala & Sons Pvt. Ltd., Mumbai). 2. Khan, M.Y. & Jain P.K., Management Accounting, Tata McGraw Hill 3. Hingorani, N.L., Ramanathan & Grewal, T.S., Management Accounting Sultan Chand & Sons, Delhi. 4. John Dearden & Bhattacharya, Management Accounting Vikas Publishing House, New Delhi.

	5. Kaplan, RobertS. And Atkinson, Anthony A., Advanced Management Accounting, Pearson Education Asia. 6. Manmohan & Sinha, Management Accounting, Sahitya Bhawan, Agra.
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17759">https://www.icai.org/post.html?post_id=17759</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf</a></li> <li>• <a href="https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf">https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7106P
<b>Title of the Course</b>	<b>Financial Modelling Lab</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical Knowledge of Financial Management
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To equip students with application of computer in the field of financial management.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Apply MS-Excel for calculating effective interest rate, cost of capital, determination of cash flow etc.</li> <li>• Determine the Leverage and Dividend policy.</li> <li>• Estimate the working capital.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Basic concept of finance: Annuity, Future Value of money, uneven cash flow. Effective interest rate
<b>UNIT -II</b>	Individual and overall cost of capital
<b>UNIT-III</b>	Capital Budgeting: determinations of cash flow, different techniques
<b>UNIT-IV</b>	Leverage and dividend Policy
<b>UNIT-V</b>	Capital structure and estimation of working capital
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Ruzbeh J Bodhanwala, Taxman's Financial Management Using Excel</li> <li>2. Bodhanwala, Ruzbeh, J. Financial Management Using Excel Spreadsheet, Taxmann</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://corporatefinanceinstitute.com/resources/excel/excel-for-finance/">https://corporatefinanceinstitute.com/resources/excel/excel-for-finance/</a></li> <li>• <a href="https://www.ajnilfm.ac.in/sites/default/files/uploadfiles/MDP%20FDMUE.pdf">https://www.ajnilfm.ac.in/sites/default/files/uploadfiles/MDP%20FDMUE.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Examination of this paper shall comprise only computer based practical.</li> <li>2. This practical course shall be taught through MS-Excel.</li> <li>3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	SEC7302P
<b>Title of the Course</b>	<b>Practical TDS and Advance Tax</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical knowledge of Income Tax basics
<b>Co-requisites</b>	Basic knowledge of computer
<b>Objectives of the Course</b>	To enables students to file online return of TDS and advance tax on official site of government.
<b>Learning Outcomes</b>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Learn practical procedure related with TDS and advance tax.</li> <li>• Perform in the industry related with tax filing work.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Payment of Advance Tax, Procedure and documentation
<b>UNIT -II</b>	TDS return filing for salary employee (24Q)
<b>UNIT-III</b>	TDS return other than salary (26Q)
<b>UNIT-IV</b>	Validation of TDS return, TDS Certificates (16 and 16A)
<b>UNIT-V</b>	Filing of correction returns, Import of upload files, correction and submit, Declaration forms (15G, 15H), Nil TDS return
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhanian, Vinod K.: Student guide to Income Tax.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://www.incometaxindia.gov.in">http://www.incometaxindia.gov.in</a></li> <li>• <a href="https://incometaxindiaefiling.gov.in">https://incometaxindiaefiling.gov.in</a></li> <li>• <a href="https://www.icaai.org/post.html?post_id=17878">https://www.icaai.org/post.html?post_id=17878</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/TLP.pdf">https://www.icsi.edu/media/webmodules/TLP.pdf</a></li> </ul>
<b>Notes</b>	<ul style="list-style-type: none"> <li>• Practicals of this paper shall be taught on Govt. official website in the accounting lab where internet connection is to be ensured.</li> <li>• Examination of this paper shall comprise only computer based practical.</li> <li>• Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ul>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8004T
<b>Title of the Course</b>	<b>Accounting Standards – I</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of accounting and financial statements
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
<b>Learning Outcomes</b>	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
<b>SYLLABUS</b>	
<b>UNIT-I</b>	AS 1 Disclosure of Accounting Principles
	AS 4 Contingencies and Events Occurring after Balance Sheet Date
<b>UNIT -II</b>	AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
	AS 7 Construction Contracts
<b>UNIT-III</b>	AS 9 Revenue Recognition
	AS 10 Property, Plant and Equipment
<b>UNIT-IV</b>	AS 11 The Effects of Changes in Foreign Exchange Rates (Revised 2003)
	AS 12 Accounting for Government Grants
<b>UNIT-V</b>	AS 15 Employee Benefits
	AS 16 Borrowing Costs
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. D.S.Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd</li> <li>2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd</li> <li>3. Sanjeev Singhal and Sandhya Singhal , Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post/icai-publications-accounting-standards-board">https://www.icai.org/post/icai-publications-accounting-standards-board</a></li> <li>• <a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a></li> </ul>
<b>Notes</b>	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8005T
<b>Title of the Course</b>	<b>Advanced Accounting</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic Knowledge of Corporate Accounting
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To equip students with the knowledge of preparation of final accounts of holding, banking and insurance companies and to give them overview of non-financial reporting.
<b>Learning Outcomes</b>	Students will be able to : <ul style="list-style-type: none"> <li>• prepare final accounts of holding companies, banking and insurance companies and</li> <li>• will have knowledge about non-financial accounting</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Accounts of Holding Companies:</b> Preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings
<b>UNIT -II</b>	<b>Accounts of Banking Companies:</b> Provisions, schedule format, classification of assets, provisioning norms, income recognition
<b>UNIT-III</b>	<b>Accounts of Insurance Companies:</b> Final Account of Life Insurance Business and General Insurance Business
<b>UNIT-IV</b>	<b>Social Accounting:</b> Importance, provisions of CSR in Companies act 2013, approaches, measurement of Provisions relating to corporate social responsibility in the company's act, measurement of social cause-benefit, social income statement, balance sheet and reporting
	<b>Carbon Accounting:</b> Carbon credit trading process, accounting issues of CER (carbon emission reduction), carbon accounting practices in real world accounting
<b>UNIT-V</b>	<b>Human Resource Accounting:</b> Meaning, need, objectives, significance, models for valuation of human resource
	<b>IND AS 103 – Business Combination</b>
<b>Suggested Readings</b>	1. Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi). 2. Khandelwal, M.C.: Higher Accounting (English & Hindi). 3. Maheshwari, S.N.: Advanced Accountancy Vol. II 4. Sehgal Ashok and Sehgal Deepak: Advance Accounting Vol. II 5. Shukla, M.C., Grewal, T.S. and Gupta S.C.: Advanced Accounts Vol. II (English & Hindi)
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icaai.org/post.html?post_id=12433">https://www.icaai.org/post.html?post_id=12433</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf">https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf</a></li> </ul>



<b>Notes</b>	<ol style="list-style-type: none"><li>1. At least 50% weightage shall be given in the examination for numerical problems.</li><li>2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.</li></ol>
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8006T
<b>Title of the Course</b>	<b>Tax Planning and Management</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of income tax
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To prepare students in order to apply the provisions of the income tax act for a better Personal income tax planning point of view.
<b>Learning Outcomes</b>	After learning the students are enable to 1. Provide consultancy to individuals for minimizing the tax liability by using the benefits available in income tax act as a freelancer or 2. Establish a service consultancy firm in the area of income tax planning and tax accounting. 3. Understand the applicability of income tax provisions relating to Individuals in real life situations.
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Concept of Tax Planning:</b> Meaning of tax planning, tax evasion, tax avoidance and tax management, Objective of tax Planning
	<b>Residential Status:</b> Tax planning with reference to residential status, relevance of residential status in computing taxable income, relationship between residential status and Incidence of Tax, case studies i.e. practical questions relating to residential status. Agricultural Income: Provision relating to concept of agricultural income, tax treatment and tax planning of agricultural Income including coffee, rubber and tea. Note: More emphasis should be given on case studies i.e. practical questions on residential status, incidence of tax and agricultural income.
	<b>Tax planning with salary Income:</b> Bonus, fees, allowances, valuation of perquisites, retirement benefits like gratuity, leave encashment, pension relief under section 89 (1) (arrear of salary) <b>Case Studies:</b> Practical questions based on designing different pay packages
<b>UNIT -II</b>	<b>Tax Planning relating to Income from House Property:</b> Self-occupied property, let out property, partly let-out property, partly Self-occupied property, property used for business or profession of assessee. Set off and carry forwarded of house property losses,
	<b>Tax Planning relation to Section 80 C and 80 E</b>
<b>UNIT-III</b>	<b>Tax Planning relating to Income from Business Income:</b> Presumptive income scheme of computing business income, provisions relating to maintenance of accounts and audit of accounts ( Only Sections 28, 29, 30, 31, 32, 35 (Expenditure on scientific research only), 36, 37, 40,40(a), 40(b), 40A, 41, 43B need to be covered).

<b>UNIT-IV</b>	<b>Tax Planning relating to capital Gain and Other Sources:</b> Tax planning with reference to long-term and short-term capital assets and choice of price inflation indexation; Capital gains on equity and non-equity financial instruments. (Section 50 C, 54, 54B, 54EC, 54F, and 54H need to be emphasized.)
<b>UNIT-V</b>	<b>Tax Planning relating to Clubbing of Income:</b> Income of others' liable for clubbing. <b>Deductions :</b> Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EEA, 80G, 80TTA, 80TTB, 80U Rebate Only simple practical question should be given. Rebate under Section 87A.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhania, Vinod K. and Singhania Monika : Students' guide to Income Tax University edition.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<a href="https://incometaxindia.gov.in">https://incometaxindia.gov.in</a>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to Academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.</li> <li>2. At least 50% weightage shall be given in examination for numerical problems.</li> </ol>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8107T
<b>Title of the Course</b>	<b>Operations Research</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	None
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart the knowledge of formulation of practical problems using the linear programming method and its extensions, to understand the theoretical basics of different computational algorithms used in solving linear programming and related problems.
<b>Learning Outcomes</b>	Students will be able to <ul style="list-style-type: none"> <li>• formulate real-world problems as a linear programming model;</li> <li>• formulate specialized linear programming problems, namely transportation and assignment problems;</li> <li>• Demonstrate the solution process;</li> <li>• Apply the knowledge of game theory concepts to articulate real-world decision situations for identifying, analyzing, and practicing strategic decisions to counter the consequences.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Introduction to Operations Research:</b> Meaning, Models and Techniques. Linear programming: Definition, mathematical formulation of linear programming models, graphical and simplex methods for both maximising and minimising, duality
<b>UNIT -II</b>	<b>Transportation Problems:</b> Various methods of initial feasible solution and optimal cost, maximisation transportation problem, Prohibited routes. Assignment Problems: Introduction, simple and unbalanced problems
<b>UNIT-III</b>	<b>Game Theory:</b> Concept of two –persons zero sum game, pure and mixed strategy games, saddle point, odds method and dominance methods for solving mixed strategy game.
	<b>Investment and break-even analysis:</b> Deterministic and probabilistic Methods and break-even analysis
<b>UNIT-IV</b>	<b>Queuing Theory:</b> elementary queuing system, Single chain analysis
	<b>Replacement Theory:</b> Replacement of assets which deteriorates with time, replacement of assets which fails suddenly.
<b>UNIT-V</b>	<b>Network Analysis:</b> application of PERT and CPM Network drawing, calculation of Floats, Project crashing
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Agarwal, N.P.: Quantitative Techniques, Ramesh Book Depot, Jaipur.</li> <li>2. Gupta P.K. and Hira D.S.: Operation Research, S. Chand &amp; Company, New Delhi</li> <li>3. Hiller Frederick S and Lieberman Gerald J.: Introduction to Operation Research, McGraw Hill International edition</li> </ol>

	<ol style="list-style-type: none"><li>4. Kapoor, V.K.: Operations Research, Sultan Chand &amp; Sons, New Delhi</li><li>5. Kothari, C.R.: An Introduction to Operations Research, Vikas Publishing House</li><li>6. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi</li></ol>
<b>Suggested E-resources</b>	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9New.pdf</a>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8108T
<b>Title of the Course</b>	<b>Advanced Financial Management</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic Knowledge of Financial Management
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	The objective of the course is to acquaint the learners with the basic concepts and advanced knowledge of financial management, its functions, tools and techniques, and process of financial management in the realm of financial decision making and to enable them to understand the conceptual frame work of finance.
<b>Learning Outcomes</b>	Students will be able to <ul style="list-style-type: none"> <li>• Critically evaluate the impact of financial decisions on the strategic direction of the organization;</li> <li>• Identify and evaluate the exposure of a company to financial risk and the techniques required to manage this risk and</li> <li>• Understand alternative sources of finance and investment opportunities and their suitability in particular circumstances</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Time value of money:</b> concept and relevance, Compounding techniques: future value of single and series of cash flow, effective rate of interest, Discounting Techniques: Present value of future cash flow and series of future cash inflow, present value of perpetuity, Annuity due, growing perpetuity and growing annuity, applications of the concept of time value of money: finding out implied rate of interest, number of periods, sinking fund and deferred payment.
<b>UNIT -II</b>	<b>Capital Budgeting under Risk and Uncertainty:</b> Assumptions and types of Risk, conventional techniques: Risk adjusted discount rate, certainty equivalent, Quantitative techniques: Statistical, sensitivity and decision tree, Capital budgeting under capital rationing with unequal lives of proposal
<b>UNIT-III</b>	<b>Business Valuation and corporate restructuring:</b> conceptual framework of valuation, Methods of valuation: Asset based, earning based, market value based, fair value based, Market value added, Economic value added. Conceptual and financial framework of corporate restructuring
<b>UNIT-IV</b>	<b>Value of firm and capital structure:</b> concept of value of firm, capital structure theories: Net income, net operating income, traditional and Modigliani Miller, profitability and capital structure, liquidity and capital structure, financial distress, project financing and project beta.
<b>UNIT-V</b>	<b>Financial derivatives:</b> Futures, options, SWAPS, and Credit Derivatives
<b>Suggested Readings</b>	1. Agrawal M R, Financial management, Garima Publications, Jaipur 2. Chandra, Prasann: Financial Management, Tata McGraw Hills, New

	<p>Delhi.</p> <ol style="list-style-type: none"> <li>3. Halm Levy &amp; Michael J. Alderson, Principles of Corporate Finance, Publication Ohio – USA</li> <li>4. Hampton John, J.: Financial Decision Making, Prentice Hall of India, New Delhi.</li> <li>5. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill</li> <li>6. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi.</li> <li>7. Rustagi RP: Financial Management Theory, concepts and problems, Taxmann Publication, New Delhi</li> <li>8. Van Horne, J.C. and Wachowicz, J.M.: Fundamentals of Financial Management, Prentice Hall of India, New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=19157">https://www.icai.org/post.html?post_id=19157</a></li> <li>• <a href="https://www.icai.org/post.html?post_id=17885">https://www.icai.org/post.html?post_id=17885</a></li> <li>• <a href="https://www.icsi.edu/WebModules/Financial%20and%20Strategic%20Management.pdf">https://www.icsi.edu/WebModules/Financial%20and%20Strategic%20Management.pdf</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8109T
<b>Title of the Course</b>	<b>Cost and Management Audit</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of cost accounting and auditing
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To provide adequate knowledge on Cost Audit Practices and to equip the students with the knowledge of the techniques and methods of planning and executing the Management Audit.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will acquire advanced knowledge in respect of Cost Auditor, Cost Audit, Cost Audit – Planning &amp; Execution, Cost Audit Report and are able to solve Numerical Problems on Cost Audit.</li> <li>• They will understand the Preliminaries of Management Audit, Essentials of Management Audit and Program of Management Audit.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Cost Audit:</b> Nature, Scope, utility and Advantages of Cost Audit, Companies (Cost Records and Audit) Rules, 2014, Professional Ethics, Misconduct, Offences and Penalties
<b>UNIT -II</b>	<b>Cost Audit:</b> Cost Accounting Standards, Cost Auditing Assurance Standards, Format of Cost Audit Report – XBRL – Salient features
<b>UNIT-III</b>	<b>Management Audit:</b> Management Reporting issues under Cost Audit – Performance Appraisal Report, Management Audit – Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit
<b>UNIT-IV</b>	<b>Management Audit:</b> Evaluation of Corporate Image - Corporate Development Audit –Corporate Strategy Audit, Impact of environmental pollution: Social Cost Benefit Analysis, Corporate Social Audit and Safety audit.
<b>UNIT-V</b>	<b>Internal Audit:</b> Concept of Internal Audit, Provisions of Internal Audit under Companies Act, 2013, Receivables Audit, Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non-Governmental Organizations (NGOs), corporations, Municipalities, Panchayats.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Dutta &amp; Chaudhary: Cost and Management Audit</li> <li>2. Ramnathan, A.R., Cost and Management Audit, Tata McGraw Hill</li> <li>3. Saxena and Vashist: Sultan Chand &amp; Sons, Cost and Management Audit</li> <li>4. Tikha, J.G., Encoms: Cost and Management Audit</li> </ol>
<b>Suggested E-resources</b>	<a href="https://www.icai.org/post/study-material-nset">https://www.icai.org/post/study-material-nset</a>



<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8110T
<b>Title of the Course</b>	<b>Systems Audit</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic Knowledge of Auditing
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To gain application ability of necessary controls, laws and standards in computerized Information system.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• This course will provide an insight into the different types of Computer Hardware and Software which enables the management to take strategic business decisions and how the software interacts with the hardware.</li> <li>• It also gives an outline of database management system and its use by the organization in organizing the data.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Information Technology Law Information Technology Act:</b> Definitions, Important terms under, Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority, Digital Signature Certificate
<b>UNIT -II</b>	<b>Computer Hardware and Software:</b> Computers: An Introduction, Computer System: Concept, Types, Categories and Emerging Technologies, Components of a Computer System, Primary and Secondary Storage, Computer Storage Capacities, Computer Peripherals - Inputs, Output and Storage Devices, Computer Software: An Introduction, Software Trends, Multi-Programming, Multi-Processing, Time Sharing, Batch Processing, On-Line and Real Time Processing, Application Software, Systems Securities
<b>UNIT-III</b>	<b>Database Management:</b> Data Base Concepts, Data Structure, Data Base Management System, Data Base Files, Data Mining and Warehousing
<b>UNIT-IV</b>	<b>Programming and System Audit:</b> An overview Programming: Concepts, Stages of Programming, Programme Development Approach, System Audit: Nature, Significance and Scope of Systems Audit, Steps Involved in Conducting Systems Audit, Systems Audit and Management Functions
<b>UNIT-V</b>	<b>System Audit:</b> Systems Audit of Computerized Secretarial Functions, Norms and Procedure for Computerization, Computers Control and Security, Testing of Computer Systems - Documentation Standards, Policies and Procedures, Audit Approach.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Behl, Ramesh: Tata McGraw-Hill, Information Technology for Management</li> <li>2. Kanter, Jerome: Practice Hall of India, Managing with Information</li> <li>3. Suiha, P.K.: B.P.B. Publication, Computer fundamentals: Concepts, Systems and Applications</li> </ol>

	4. Prasad, L.M. And Prasad, Usha: Sultan hand & Sons, Information System and Technology
<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://learning.icai.org/committee/digital-insights/information_system_audit_disa_30/">https://learning.icai.org/committee/digital-insights/information_system_audit_disa_30/</a></li><li>• <a href="http://kb.icai.org/pdfs/PDFFile5b2789ec0ef5c9.98075589.pdf">http://kb.icai.org/pdfs/PDFFile5b2789ec0ef5c9.98075589.pdf</a></li></ul>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group I)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8007T
<b>Title of the Course</b>	<b>Accounting Standards – II</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of accounting and financial statements
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To enable the students to understand the basic concepts of Accounting Standards and to understand the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards by various organizations.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>Appraise the need and importance of accounting standards and</li> <li>Have the practical knowledge of applying these standards in business transactions</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>AS 17-</b> Segment Reporting
	<b>AS 18-</b> Related Party Disclosures
<b>UNIT -II</b>	<b>AS 21-</b> Consolidated Financial Statements
	<b>AS 22-</b> Accounting for Taxes on Income
<b>UNIT-III</b>	<b>AS 23-</b> Accounting for Investments in Associates in Consolidated Financial Statements
	<b>AS 24-</b> Discontinuing Operations
<b>UNIT-IV</b>	<b>AS 26-</b> Intangible Assets
	<b>AS 27-</b> Financial Reporting for Interests in Joint Ventures
<b>UNIT-V</b>	<b>AS 28-</b> Impairment of Assets
	<b>AS 29-</b> Provisions, Contingent Liabilities and Contingent Assets
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>D.S.Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd</li> <li>Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd</li> <li>Sanjeev Singhal and Sandhya Singhal, Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li><a href="https://www.icai.org/post/icai-publications-accounting-standards-board">https://www.icai.org/post/icai-publications-accounting-standards-board</a></li> <li><a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a></li> </ul>
<b>Notes</b>	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new

	developments.
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group I)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8008T
<b>Title of the Course</b>	<b>Contemporary Auditing</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of auditing
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart knowledge and develop understanding of areas and methods of contemporary auditing and their application.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Have comprehensive knowledge about audit of limited companies</li> <li>• Have specialized knowledge about audit reports, specialized audits and non-financial audits.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Audit of Limited Companies:</b> Auditor's responsibility, statutory requirement under Companies Act, Audit of branches and Joint Audit, Concept of true and fair, concept of materiality in the context of audit companies
<b>UNIT -II</b>	<b>Auditor's Report:</b> Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation.
<b>UNIT-III</b>	Audit under different provisions of Income Tax Act, Special features of audit of banks, Insurance companies and Cooperatives Society, Rights, duties and liabilities of auditors, Third party liability, Nature and extent
<b>UNIT-IV</b>	Non-financial Audit Management Audit, MSME Audit, Cost Audit, Environmental Audit and Efficiency Audit.
<b>UNIT-V</b>	<b>Social Audit:</b> Model of MNAREGA, Findings of Aruna Roy Committee Report.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill New Delhi</li> <li>2. Jha Aruna: Students Guide to Auditing and Assurance, Taxmann Publication</li> <li>3. Sharma T.R.: Auditing, Sahitya Bhawan publications</li> <li>4. Tandon. B.N. – A Handbook of Practical Auditing, S Chand &amp; Company</li> </ol>
<b>Suggested E-resources</b>	<a href="https://www.icai.org/post.html?post_id=13814">https://www.icai.org/post.html?post_id=13814</a>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group I)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8009T
<b>Title of the Course</b>	<b>Corporate Financial Reporting</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of accounting and financial statements
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To make students understand how to provide information about financial performance, position and cash flows of a company in conformity with the generally accepted accounting principles, accounting standards and the law during the reporting period.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to understand and prepare the financial reports presented by Indian corporates.</li> <li>• They will be able to present reports on some specific corporate items.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Corporate Financial Reporting:</b> Objectives, Issues and problems with special reference to published accounts, corporate reporting practices in India
<b>UNIT -II</b>	<b>Accounting and Reporting of Financial Instruments:</b> Meaning, Derivatives, Classification of financial assets and liabilities, Recognition, Trade date accounting, Settlement date, Measurement of financial instruments, Reclassification of financial assets and liabilities, Derecognition of financial instrument, Impairment of financial assets, Hedge accounting, disclosures
<b>UNIT-III</b>	<b>Financial Reporting for Mutual Fund:</b> contents of annual report, Restriction on investments, cost of investments, Investment valuation norms, pricing of Units, Accounting policies for investment in securities and direct investment in real estate assets, Contents of balance sheet and revenue account, Accounting for evaluation of mutual funds, Disposal of investment and dividend equalisation
<b>UNIT-IV</b>	<b>Valuation:</b> Concept need and bases of valuation, Goodwill: relevant provision of accounting standards on goodwill, Methods of valuation of goodwill, Brand valuation and valuation of shares
<b>UNIT-V</b>	<b>Developments in Financial Reporting:</b> Value added statements: Concepts, reporting value added, necessity, preparation, limitation, Interpretation, Human resource reporting: models, implication, Limitations
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Ittelson Thomas R, Financial Statement, Pan Macmillan India.</li> <li>2. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15<sup>th</sup>edition, Wiley &amp; Sons, Hoboken, NJ, 2011.</li> <li>3. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11<sup>th</sup> edition, SOUTH-WESTERN</li> </ol>

	CENGAGE Learning, Mason, OH, 2010.
	4. Tulsian PC, Tulsian Bharat, Financial Reporting, S. Chand
<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://www.taxmann.com/post/blog/comprehensive-guide-to-corporate-financial-reporting/">https://www.taxmann.com/post/blog/comprehensive-guide-to-corporate-financial-reporting/</a></li><li>• <a href="https://www.icai.org/post.html?post_id=16128">https://www.icai.org/post.html?post_id=16128</a></li><li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf">https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf</a></li></ul>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group I)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8010T
<b>Title of the Course</b>	<b>Advanced Statistical Analysis</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of research and business statistics
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to learn peculiarities of various probability distributions and Sampling Theory.</li> <li>• They will be able to understand and solve numerical problems based on parametric and non-parametric tests.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Theory of Probability:</b> Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation
	<b>Theoretical Distribution:</b> Binomial, Poisson and Normal distribution
<b>UNIT -II</b>	<b>Moments and Kurtosis</b>
	<b>Sampling Theory:</b> Census vs. sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
<b>UNIT-III</b>	<b>Test of Significance:</b> Z-test, 't' test, F test and Chi Square Test
<b>UNIT-IV</b>	<b>Analysis of Variance (one way and Two way)</b>
	<b>Test of Significance:</b> Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
<b>UNIT-V</b>	<b>Non-Parametric Test:</b> Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test
	<b>Statistical Decision Theory:</b> Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur</li> <li>2. Gujarati, Damodar N. &amp; Sangeetha: Basic Econometrics, Tata McGraw Hill</li> <li>3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra</li> <li>4. Gupta, S.P.: Statistical Methods, Sultan Chand &amp; Sons, New Delhi</li> <li>5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing</li> <li>6. Sancheti and Kapoor: Statistics</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11_advanced_data_analytic_techniques/28_missing_data_analysis_-">http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11_advanced_data_analytic_techniques/28_missing_data_analysis_-</a></li> </ul>



	<p><a href="#">_introduction/et/9496_et_missing_data_1_introduction.pdf</a></p> <ul style="list-style-type: none"><li>• <a href="http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf">http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf</a></li></ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group I)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8011P
<b>Title of the Course</b>	<b>Practical Business Research Methods</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60+60=120. The 60 lectures for content delivery and 60 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of advanced statistical analysis
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To equip students with the knowledge of using software for research purposes
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Learn data entering, data cleaning, generating various charts,</li> <li>• Generate descriptive statistics and</li> <li>• Perform various tests in software for research purposes.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Data handling:</b> Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
<b>UNIT -II</b>	<b>Data Cleaning:</b> Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
<b>UNIT-III</b>	<b>Diagrammatic representation:</b> Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
<b>UNIT-IV</b>	<b>Descriptive Statistics:</b> Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
<b>UNIT-V</b>	<b>Testing of Hypothesis:</b> Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way and Two-way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications.</li> <li>2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.spss-tutorials.com/">https://www.spss-tutorials.com/</a></li> <li>• <a href="https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/">https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/</a></li> <li>• <a href="https://www.ibm.com/products/spss-statistics/support">https://www.ibm.com/products/spss-statistics/support</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. This paper will be taught with the help of relevant software in computer lab.</li> <li>2. Examination of this paper shall comprise only computer based practical.</li> <li>3. Practical internal examination and semester end examination shall be</li> </ol>

	conducted for 20 and 80 marks respectively.
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group II)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8010T
<b>Title of the Course</b>	<b>Advanced Statistical Analysis</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of research and business statistics
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to learn peculiarities of various probability distributions and Sampling Theory.</li> <li>• They will be able to understand and solve numerical problems based on parametric and non-parametric tests.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Theory of Probability:</b> Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation
	<b>Theoretical Distribution:</b> Binomial, Poisson and Normal distribution
<b>UNIT -II</b>	<b>Moments and Kurtosis</b>
	<b>Sampling Theory:</b> Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
<b>UNIT-III</b>	<b>Test of Significance:</b> Z-test, 't' test, F test and Chi Square Test
<b>UNIT-IV</b>	<b>Analysis of Variance (one way and Two way)</b>
	<b>Test of Significance:</b> Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
<b>UNIT-V</b>	<b>Non-Parametric Test:</b> Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test
	<b>Statistical Decision Theory:</b> Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur</li> <li>2. Gujarati, Damodar N.&amp; Sangeetha: Basic Econometrics, Tata McGraw Hill</li> <li>3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra</li> <li>4. Gupta, S.P.: Statistical Methods, Sultan Chand &amp; Sons, New Delhi</li> <li>5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing</li> <li>6. Sancheti and Kapoor: Statistics (Theory, Methods&amp; Application), Sultan Chand &amp; Sons</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11_advanced_data_analytic_techniques/28_missing_data_analysis_-_introduction/et/9496_et_missing_data_1_introduction.pdf">http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11_advanced_data_analytic_techniques/28_missing_data_analysis_-_introduction/et/9496_et_missing_data_1_introduction.pdf</a></li> </ul>

	<ul style="list-style-type: none"><li>• <a href="http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf">http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf</a></li></ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group II)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8011P
<b>Title of the Course</b>	<b>Practical Business Research Methods</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	4
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60+60=120. The 60 lectures for content delivery and 60 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of advanced statistical analysis
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To equip students with the knowledge of using software for research purposes
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Learn data entering, data cleaning, generating various charts,</li> <li>• Generate descriptive statistics and</li> <li>• Perform various tests in software for research purposes.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Data handling:</b> Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
<b>UNIT -II</b>	<b>Data Cleaning:</b> Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
<b>UNIT-III</b>	<b>Diagrammatic representation:</b> Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
<b>UNIT-IV</b>	<b>Descriptive Statistics:</b> Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
<b>UNIT-V</b>	<b>Testing of Hypothesis:</b> Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way and Two-way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
<b>Suggested Readings</b>	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.spss-tutorials.com/">https://www.spss-tutorials.com/</a></li> <li>• <a href="https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/">https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/</a></li> <li>• <a href="https://www.ibm.com/products/spss-statistics/support">https://www.ibm.com/products/spss-statistics/support</a></li> </ul>
<b>Notes</b>	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based

	practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group II)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8012T
<b>Title of the Course</b>	<b>Research Methodology and Quantitative Techniques</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	7
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of research and business statistics
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart knowledge about research, research methodology and use of multivariate techniques.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to learn basics of research and research methodology.</li> <li>• They will able to apply some multivariate techniques for research purposes.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
<b>UNIT -II</b>	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography
<b>UNIT-III</b>	Factor Analysis, Conjoint Analysis
<b>UNIT-IV</b>	Discriminant Analysis, Cluster Analysis
<b>UNIT-V</b>	Decomposition Analysis, Structural Equation Modelling
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi</li> <li>2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE)</li> <li>3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi</li> <li>4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education</li> <li>5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi</li> <li>6. Sachdeva, J.K.: Business Research Methodology (Himalaya)</li> <li>7. Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://egyankosh.ac.in/bitstream/123456789/64831/1/Unit%203.pdf">https://egyankosh.ac.in/bitstream/123456789/64831/1/Unit%203.pdf</a></li> <li>• <a href="http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09_research_methodology/01_basics_of_research/et/8148_et_et.pdf">http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09_research_methodology/01_basics_of_research/et/8148_et_et.pdf</a></li> <li>• <a href="https://www.inflibnet.ac.in/docs/Research%20Methodology_Brochure.pdf">https://www.inflibnet.ac.in/docs/Research%20Methodology_Brochure.pdf</a></li> <li>• <a href="https://vidyamitra.inflibnet.ac.in/index.php/home/subjects?domain=Social+Sciences&amp;subdomain=Research+Methodology">https://vidyamitra.inflibnet.ac.in/index.php/home/subjects?domain=Social+Sciences&amp;subdomain=Research+Methodology</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.



<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group II)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8013S
<b>Title of the Course</b>	<b>Dissertation</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	12
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	
<b>Prerequisites</b>	Basic knowledge of advanced statistical analysis, research methodology etc.
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	This course is focused to facilitate student to carry out extensive research project through problem and gap identification, development of methodology for problem solving, interpretation of findings, presentation of results and discussion of findings in context of national and international research. The overall goal of the dissertation is for the student to display the knowledge and capability required for independent work.
<b>Learning Outcomes</b>	The student will be able to: <ul style="list-style-type: none"> <li>• Gain in-depth knowledge and use adequate methods in the major subject/field of study;</li> <li>• Create, analyze and critically evaluate different research solutions;</li> <li>• Clearly present and discuss the conclusions as well as the knowledge and arguments that form the basis for these findings and</li> <li>• Identify the issues that must be addressed within the framework of the specific dissertation in order to take into consideration.</li> </ul>
<b>SYLLABUS</b>	
The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to accountancy, taxation, auditing, business statistics and other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students.	
<b>Notes</b>	The dissertation shall be evaluated by an external expert.