

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
SECOND YEAR**

COURSE TITLE: AUDITING

COURSE CODE: 2801

Objective: To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.

Course Contents

Unit - I

Introduction: 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.

Audit Planning (SA-300) and Audit Programme, develop an audit plan and programme, role of Audit Note Book, Working Paper (SA 230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.

Unit - II

Internal control and risk Assessment (SA- 315): meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system.

Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.


Unit - III

Audit of companies: introduction of Company audit, Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139 to 145 of Companies Act 2013).

Divisible Profit and Calculation of Dividend out of profit and out of reserve as per norms of companies act 2013.

Audit report (SA-700): Meaning, format of Audit report, types- unmodified audit report and modified report.


28/11


28/11/21 | 20

Unit - IV

Special audits: Audit of Banking Company, Audit of Insurance Company, Audit of Educational Institution, Audit of Non-Profit Organization. Audit of Different types of entities i.e. Hotels, Cinema, Clubs, Hospital, Firm, Sole trader, Cooperative society, LLP.

Government Audit: Meaning, types, role of C&AG (u/s 148-152) and Audit of Income and Expenditure of Accounts Government Companies and Government Institutions.

Unit - V

Recent Trends in Auditing: Tax audit, Management audit, Audit in automation environment, Social Audit, Cost Audit, data analytics for audit.

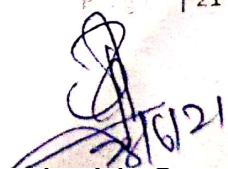
Suggested Readings:

1. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.
2. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.
3. Jain, Khandelwal and Pareek, Auditing- principals and practice. RBD Publication, Jaipur.
4. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.
5. Tandon B. N., Practical Auditing S. Chand & Co. Ltd., New Delhi.


20/11



P. 11 | 21


20/11/21

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
SECOND YEAR**

COURSE TITLE: CORPORATE ACCOUNTING

COURSE CODE: 2802

Objective: To develop understanding of accounting treatment of Indian corporate entities with reference to prevailing act, standards and rules.

Course Contents

Unit - I

Performance of Financial Statements under Companies (Accounting Standard) Rules 2006 and Companies (Indian Accounting Standards) Rules 2015.

Accounting for share-based payment: Meaning of employee's stock option plans, terminologies, Companies (share Capital and Debentures) Rules 2014 and accounting entries.

Unit - II

Financial Statements of Corporate Entity: preparation of statement of profit and loss and Balance sheet of corporate entities, computation of managerial remuneration, Divisible profits and Accounting for Bonus issues including guidelines of SEBI and right issues.

AS 20- Earning Per Share: Objective, scope, Measurement of basic and diluted EPS, Restatement and Comparison of AS-20 with Ind-As-33.

Unit - III

Valuation of Goodwill and Shares: Meaning and different methods for calculation of goodwill and shares.

Acquisition of business and profit (loss) prior to incorporation, Underwriting

Unit - IV

Corporate Restructuring: Internal Reconstruction: Alteration and reduction of share capital, provisions of companies Act, 2013 and accounting entries for internal reconstruction.

Accounting for Amalgamation of Companies as per Accounting Standard-14 including inter-company holdings.

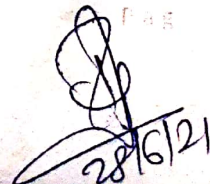
Unit - V

Liquidation of Company: Provisions of companies Act 2013 for appointment of Liquidator and maintenance of books of accounts, preparation of statement of affairs, Liquidator's statement of account and liability of contributories.

Recent trends in Corporate Accounting: Blockchain Accounting, Carbon Accounting and Robotic automated process (Elementary Knowledge only)


28/6




28/6/21

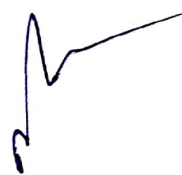
Suggested Readings:

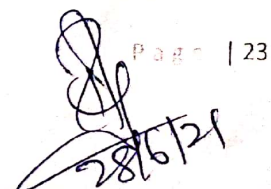
1. Gupta, R.L., Radhaswamy M., Company Accounts, Sultan Chand and Sons, New Delhi.
2. Jain S.P. & Narang K.L., Advanced Accountancy Corporate Accounting Volume-II, Kalyani Publishers, Ludhiana.
3. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur.
4. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi.
5. Monga, J.R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting: Mayur Paper Backs, Noida.
6. Rao, N.S., Heda, B.L. and Gupta, S.L., Corporate Accounting (Hindi) Ramesh Book Depot, Jaipur.
7. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts. S. Chand & Co., New Delhi.

Note:

1. If either new accounting standard (AS) or revision to AS are issued or the earlier ones accordingly are withdrawn up-to 30 June just preceding to academic session, the syllabus will include/exclude such new development.
2. At least 50% weightage shall be given in the examination for numerical problems.


28/6/21




Page | 23
28/6/21

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
SECOND YEAR**

COURSE TITLE: COST ACCOUNTING

COURSE CODE: 2803

Objective: 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.

Course Contents

Unit - I

Cost Accounting: Meaning, evolution, Nature, Scope and Objectives, Cost Accounting Methods and Techniques, Cost Accounting standard-1(Revised): Classification of cost.

Accounting for Material: 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.

Unit - II

Accounting for Employee Cost: Time keeping 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

Accounting for Overhead: 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(Revised2015): Definition, Principal of measurement and Assignment.

Unit - III

Activity Based Costing: Comparison of ABC and traditional product cost, meaning, stages in ABC, Determination of cost.

Cost Records: Integral and Non-integral system; Reconciliation of cost and financial accounts.

Unit - IV

Methods of Costing: Unit Costing, Contract costing, Operating costing, Process costing: Simple accounts including inter process profits, Process account with Joint and By-Products and Work in Progress.


28/6/21



Page | 24

28/6/21

Unit - V

Marginal Costing: Comparison of marginal costing and absorption costing method, Tools and Techniques: Contribution, PVR, Break even analysis (simple, cost, cash and composite), Margin of safety, Angle of incidence, Operating leverage.

Standard Costing: Meaning, Types of Standards, setting standards. Calculation and Analysis of Cost Variances: Material, labour and overheads.

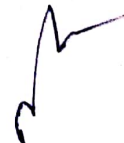
Suggested Readings:

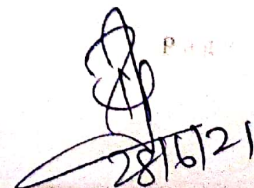
1. Arora, M.N., Cost Accounting- principals and practice. Vikas, New Delhi.
2. Bhanawat Shurveer S, Cost Accounting (English Version), R.B.D. Publication, Jaipur-New Delhi.
3. Bhanawat Shurveer S, Jaroli Abhay, Lodha Shilpa, Cost Accounting (Hindi Version), R.B.D. Publication, Jaipur-New Delhi.
4. Jain, S.P. and Narang, K.L., Cost Accounting (Hindi and English) Kalyani, New Delhi.
5. Khan, M.Y. and Jain, P.K., Management Accounting Tata McGraw Hill New Delhi.
6. Maheshwari, S. N., Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi.
7. Rao, N.S., Gupta S.L. and Mundra, M.D., Cost Accounting (Hindi) Apex Publishing House, Udaipur.
8. Tulsian, P.C., Practical Costing. Vikas, New Delhi.

Note:

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.
2. At least 50% weightage shall be given in examination for numerical problems.


28/6




28/6/21

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
FIRST YEAR**

COURSE TITLE: COMPANY LAW AND SECRETARIAL PRACTICE

COURSE CODE: 2821

Objective: A brief knowledge of Indian Company Act 2013 and their practice.

Course Contents

Unit - I

Means and Nature of company, kinds of companies (Public, Private Limited: holding, subsidiary, Govt., Foreign, Deflect, illegal association etc. Non Profit making companies etc.

Formation and Incorporation of Company Memorandum of Association – Main clauses, contents, Alteration.

Articles of Association – Contents, alteration, Doctrine of constructive notice, Doctrine of Indoor Management, ultra vires.

Unit - II

Prospectus: Meaning, contents, Abridged Form of Prospectus, Prospectus by implication/ Deemed Prospectus, Prospectus Information, Memorandum. Golden Rules of Framing Prospectus, Mis-statement and their consequences, Statement in lieu of Prospectus, SEBI Guidelines.

Issue of Shares: SEBI Guidelines, Book Building process, IPO/FPO, underwriting, Brokerage, Allotment of shares, irregular allotment, right of Bonus issue.

Shares and Share Capita: Kinds, non-voting shares, alteration in share capital – Raising and Reduction in share capital, buy back of shares, transfer of share and depository.

Borrowing Powers of a Company: Debentures, charges and its modification, Debenture trust Deed, Public Deposit.

Unit - III

Directors, Managing Directors and Managers: Appointment, Removal, Remuneration, Status, Right, Duty and Liabilities.

Prevention of oppression and Mismanagement, Company Law Administrations: ROC, NCLT, and Appellant Tribunals.

[Handwritten signature]
20/6

[Handwritten signature]
Page | 26
28/6/21

Unit - IV

Company Meeting: General Rules, Types of Meeting and their Legal Provisions Statutory Meeting, Annual General Meeting, Extra ordinary general meeting, Directors meeting.

Winding up of a Company: Legal provisions, Types and Procedure.

Unit - V

Drafting of: Memorandum of associations, Articles of Association, Statutory Delectation for Interpolation and Commencement of Business. Certificate of Incorporation and Commencement of Business. Allotment of return.

Meeting Notice, Agenda, Minutes, Resolutions/ Motion Resolution by circulation, Statutory Report, Annual Return (Sec. 159 to 161) and Chairman speech etc.

Suggested Readings:

1. Agrawal & Khatri: Company Law and Secretarial Practice. SBPD Publishing House, Agra, India
2. Kuchhal, S C: Secretarial Practice. Vikas Publishing House, Delhi, India
3. Nolakha & Chundawat: Company Law and Secretarial Practice. RBD Publication, Jaipur and Delhi, India
4. Shukla S M: Company Law and Secretarial Practice. Sahitya Bhawan Publication, Agra, UP, India .
5. Kapoor N D: Company Law and Secretarial Practice, Sulatan Chand & Sons, New Delhi, India
6. Sherlekar: Secretarial Practice, Padmaja Publications


24/6




28/6/21

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
FIRST YEAR**

COURSE TITLE: MARKETING MANAGEMENT

COURSE CODE: 2822

Objective: The objective of this course is to help students to understand the concept of marketing and its applications.

Course Contents

Unit - I

Introduction: Nature, scope and function of marketing; Importance of marketing.

Marketing concepts: Traditional and modern; Marketing Environment.

Unit - II

Consumer Behaviour and Market Segmentation: Nature, scope, process and significance of consumer behaviour, Market segmentation – Concept and important; Basis for Market Segmentation.

Unit - III

Marketing Mix: Basic Concept and Scope. Production – Concept and Types of Products.

Product Life Cycle.

Price: Concept and factors affecting price, Promotion – Personal selling, Advertising and Sales Promotion.

Latest trends in Marketing: Retail, Rural, Green and e-marketing.

Unit - IV

International Marketing: Nature, definition and scope of International Marketing; Domestic Marketing Vs International Marketing; International Marketing environment – external and internal.

Unit - V

Export policy and Practises in India: Exim policy an overview; Trends in India's Foreign trade; Steps in starting an export business, Export procedure and documents.

[Handwritten signature]
28/6/21

[Handwritten signature]

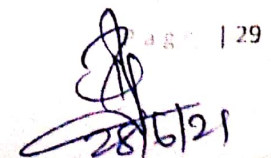
Page | 28
[Handwritten signature]
28/6/21

Suggested Readings:

1. Bose Chandra, Modern Marketing, Prentice Hall, New Delhi.
2. Govind Rajan, Marketing Management, Prentice Hall India, New Delhi.
3. Kothari K.K., Jain P.C., International Marketing, Ramesh Book Depot, Jaipur.
4. Kotler, P., Marketing Management, Prentice Hall, New Jersey.
5. Shrinivasan, International Marketing, Prentice Hall, New Delhi.
6. Shrivastava, P.K., Marketing, Shiva Publishers, New Delhi.
7. Stanton W.J., Etzel Michael J., Walkerer Bruce J., Fundamentals of Marketing, McGraw Hill, New York.


20/12




28/6/21

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
SECOND YEAR**

COURSE TITLE: INDIAN FINANCIAL SYSTEM

COURSE CODE: 2842

Objective: This course exposes the students to the working of financial system prevailing in India.

Course Contents

Unit - I

Financial System: Meaning, Functions, Importance and components of Financial system, Financial system and economic development, Indian Financial system- An Overview Structure of Indian Financial System.

Unit - II

Financial Markets: Money and capital markets, Money market-Meaning, constituents and Money market Instruments, Indian Money market, Reserve Bank of India, Commercial Bank: Meaning and Functions, Indian Banking System, Innovative Trends in Indian Banking – Retail Banking, E- banking, Internet Banking, Electronic Payment System- NEFT, ECS & RTGS, UPI, Payment Banks and Payment Gateways.

Unit - III

Capital Market: Meaning Function, Composition of the Indian Capital Market Primary and Secondary Markets, Objective, Functions and Role of Stock Exchange, Stock Exchanges in India, Listing : Meaning Procedure and Legal Requirements, Merchant Banking, SEBI, Credit Rating: Concept and Significance, Credit Rating Agencies in India.

Unit - IV

Development Financial Institutions: Development Banks concept, objectives and functions, Financial Institutions- All India Development Banks, IDBI, IRBI, ICICI, IFCI, SIDBI, NABARD, Mutual Funds- concept, objectives and working. State level Development Banks: Objectives, Functions and Role, SFCs and SIDCs.

Unit - V

Non Banking Financial Companies: Importance, scope, characteristics, Functions, Types and Regulations. Insurance organizations: Importance Rationale, Types and Regulations. Recent Trends in Indian Financial System.

[Handwritten signature]
28/6

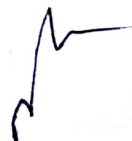
[Handwritten signature]

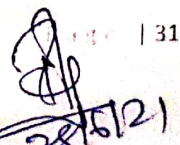
[Handwritten signature]
28/6/21

Suggested Readings:

1. Babu G. Ramesh, Financial Services in India; Concept Publishing Company, New Delhi.
2. Bhasin Niti, Banking and Financial Markets in India; New Century Publications, New Delhi.
3. Bhole L.M., Financial markets and Institutions; Tata McGraw Hill, Delhi.
4. Gupta Suraj B., Monetary Economics; S. Chand & Company, New Delhi.
5. Mithani D.M., Money, Banking, International Trade & Public Finance; Himalaya Publishing, Mumbai.
6. Mathur M., Indian Financial System, Himanshu Publications, Udaipur.


28/6




28/5/21

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
SECOND YEAR**

COURSE TITLE: BANKING LAW AND PRACTICE

COURSE CODE: 2843

Objective: This course enables the student to know the theory and practice of banking Law.

Course Contents

Unit - I

Banking Legislations in India: Reserve Bank of India Act, 1934; Banking (Regulation) Act, 1949; Banking Companies (Acquisition of Undertaking and Transfer) Act, 1970.

Unit - II

Banking Customer Relationship: Definition of the term Banker and Customer, general and special relationship, termination of relationship, pass-book, Types of Accounts and their operations, Types of customers (practical problems).

Unit - III

Negotiable Instruments: Concepts and Elements, types, cheque, Bills, Promissory notes, crossing, Endorsement, presentation (Elementary knowledge) paying and collecting banks (right, duties, protections and precautions; Practical problems).

Unit - IV

Investment and Lending of Bank Funds: Non-profitable and profitable investment in funds; (cash reserve, statutory reserve, Securities) secured and unsecured loans-lien, pledge, hypothecation, cash credit, overdraft, discounting of bills and clean advances, appraisal of loans applications; Tandon Committee and Chore Committee Reports, Narshimam Committee Report.

Unit - V

Letter of Credit: Meaning, Characteristics, nature of L/C (letters of credit), Types of Letters of credits, Procedure of opening L/C (Letters of credit): The Banking ombudsman Scheme, Recent Trends in Banking: RBI's rules for Digital Transactions, NRI and Demat Accounts: Operations and Regulations.

[Handwritten signature]
2011

[Handwritten signature]

Page | 32
[Handwritten signature]

Suggested Readings:

1. Mathur M., Banking Law and Practice, Himanshu Publications, Udaipur.
2. Nigam B.L.M., Banking Law and Practice; Himalaya Publishing House, New Delhi.
3. Sharma Maliram, Banking Vidhi Evam Vyahvar, Ramesh Book Depot, Jaipur.
4. Shekhar and Shekhar, Banking Theory and Practice; Vikas Publishing House, New Delhi.
5. Shrivastava P.K., Practical Banking Law and Practice; Himalaya Publishing House, New Delhi.
6. Varshney P.N., Banking Law and Practice; Sultan Chand & Sons, New Delhi.

[Handwritten signature]
28/6

[Handwritten signature]

[Handwritten signature] | 33

**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
SECOND YEAR**

COURSE TITLE: ELEMENTARY COMPUTER APPLICATIONS

COURSE CODE: 1207

Common for Arts, Science and Commerce Faculties

1. Information Concepts and Commerce Faculties

Definition of information, need quality and value of information, categories of information in business organization level of information, storage and retrieval of data, comparison of manual and electronic storage of data, organization of data as files, data processing in government, large business, multinational and private organization.

2. Elements of Computer Inter Processing System

The electronic digital computer, the number systems (binary, digital, octal and hexadecimal and their conversions), character code (ASCII and EBCDIC), concept of hardware and software, the architecture of a computer system. CPU, memory and input/output devices, magnetic storage devices, optical devices, printers and monitors, categories of software, system software, application software, packages.

3. Classification of Computers and Generation of Computers, parallel processing and component, RISC and CISC machines, development of Intel family processors.

4. Operating System Concept

The need of an OS (Operating System), OS as resource processor and memory Manager, the various types of operating system, MS-DOS, WINDOWS 95/98, WINDOWS 2000, UNIX Operating System.

5. Computer and Communication

Need for data transmission over distances, communication channels; twisted pair coaxial cable, microwave, radio wave, optical fiber and satellite, digital and analog transmission, 15 serial and parallel data transmission, Modems, Networking of computers, LAN, WAN concepts.

6. Programming Languages

Machine, Assembly and high level languages Generation of Languages, 3 GL and 4 GL languages, and Graphic User Interfaces.

[Handwritten signature]
28/6

[Handwritten signature]

[Handwritten signature]
Page | 34
28/6/21

7. Personal Computer Software

Word processing Packages, Spreadsheet Packages and Database Management Packages. Desktop Publishing, Computer Animation Packages Introduction to MS-Office.

8. Internet Technology

Concept and how it work, E-mail service, Internet surfing, browsers and search engines, World Wide Web, Web Programming. HTML and JAVA Programming Concepts.

9. E-commerce

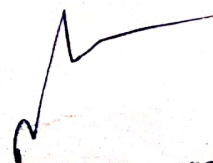
What is e-commerce and growth of e-commerce electronic payment systems security considerations, digital currencies, Credit cards, cybercast, e-cash, smart card, supply chain management.

10. Benefits of electronic forms of data processing and management in education, commerce public delivery system banking and other financial transaction, new developments in these areas.

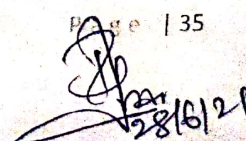
Laboratory

The laboratory exercise will be designed to help in the understanding of the concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical uses rather on theoretical concepts only.


20/11



Page | 35


28/10/21

स्नातक (त्रि-वर्षीय पाठ्यक्रम)
(कला, वाणिज्य, विज्ञान)
सामान्य हिन्दी

COURSE CODE: 1705

50 अंक

इकाई - I

'गद्य-वीथी' पुस्तक से संक्षेपण सामान्य तथ्यात्मक प्रश्नों का ज्ञान।

इकाई - II

कथादशक पुस्तक से सामान्य तथ्यात्मक प्रश्नों का ज्ञान।

इकाई - III

- शब्द ज्ञान
- शब्द पर्याय और विलोम शब्द का ज्ञान
- अनेकार्थी एवं समश्रुत शब्दों का ज्ञान
- पत्र लेखन और पत्रों के प्रकार सम्बन्धी ज्ञान

इकाई - IV

- अंग्रेजी से हिन्दी अनुवाद का ज्ञान
- हिन्दी में पदनाम सम्बन्धी ज्ञान (अंग्रेजी से हिन्दी पदनाम)
- मुहावरे - लोकोक्तियाँ
- शब्द - शुद्धि और वाक्य-शुद्धि
- अनेक शब्दों के लिए एक शब्द

इकाई - V

- पारिभाषिक शब्दावली
- देवनागरी लिपि की विशेषताएँ
- देवनागरी लिपि एवं वर्तनी का मानक रूप
- कम्प्यूटर में हिन्दी का अनुप्रयोग : प्रारम्भिक परिचय

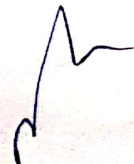

28/6


28/6/21

पाठ्य पुस्तकें :

1. गद्य-वीथी - संपादक : डॉ. ओम प्रकाश शर्मा, प्रकाशक, माया प्रकाशन मन्दिर, त्रिपोलिया बाजार, जयपुर।
2. कथा दशक - संपादक - डॉ. परमानंद पांचाल, प्रकाशक, राजस्थान प्रकाशन, 28-29 त्रिपोलिया बाजार, जयपुर।
3. हिन्दी भाषा ज्ञान - संपादक - डॉ. हरिचरण शर्मा, प्रकाशक, अनुभा प्रकाशन, शालीमार बाग, जयपुर।


28/1/21




28/1/21