# Syllabus for four years B.Com in Accounting & Finance Subject under CBCS system and Semester System as per UGC Regulations

## (Curriculum and Credit framework for undergraduate programme) (Group-A) Accounting & Finance

(A) Major Core Courses

Sl. No.		Course	Code	Name of Course	Credits	Marks CIA+ESE (30+70=100)
1.	I	MJC-1	BCAF/MJC -1	Financial Accounting	6	100
2.	II	MJC-2	-2	Business Organization and Management	6	100
3.	III	MJC-3	BCAF/MJC -3	Business Law	5	100
4.	III	MJC-4	BCAF/MJC -4	Business Mathematics & Statistics	4	100
5.	IV	MJC-5	BCAF/MJC -5	Business Finance	5	100
6.	IV	MJC-6	BCAF/MJC -6	Income Tax Law &Accounting	5	100
7.	IV	MJC-7	BCAF/MJC -7	Invesment Management	5	100
8.	V	MJC-8	BCAF/MJC -8	Corporate Accounting	5	100
9.	V	MJC-9	BCAF/MJC -9	Cost Accounting	5	100
10.	VI	MJC-10	BCAF/MJC -10	Business Economics	4	100
11.	VI	MJC-11	BCAF/MJC -11	Management Accounting	5	100
12.	VΙ	MJC-12	BCAF/MJC -12	Goods & Service Tax	5	100
13.	VII	MJC-13	BCAF/MJC -13	Audit & Corporate Governance	5	100
14.	VII	MJC-14	BCAF/MJC -14	Research Methodology	5	100
15.	VII	MJC-15	BCAF/MJC -15	Company Law	6	100
16.	VIII	MJC-16	BCAF/MJC -16	Business Communication	4	100

Sub Total = 80

Note:

**BCAF- B.COM in Accounting & Finance** 

**MJC-Major Course** 

CIA- Continouous Internal Assessment

ESE- End Semester Examination

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#### GROUP A- Accounting and Finance

SEMESTER - 1

BCAF/MJC-1: Financial Accounting

#### **Objective:**

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

#### **Learning Outcomes:**

After completion of the course, learners will be able to:

- 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
- 2. Demonstrate accounting process under computerized accounting system;
- 3. Evaluate the importance of depreciation and inventories in financial statements;
- 4. Prepare and manage cash book and other accounts necessary while running a business;

#### **Course Content:**

	BCAF/MJC-1: FINANCIAL ACCOUNTING		
(Theory: 6 credits)			
Unit	Topics to be covered	No. of Lectures	
	Theoretical Framework  (a) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting, (b) Basic Concepts and Conventions of Accounting,  (c) Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption, Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.	10	
7	Accounting for Depreciation, Inventory Valuation & Business Entities  (a) Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation-SLM and DBM.  (b) Valuation of inventory:  Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO.  (c)) Accounting for Non Corporate Business entities:  Preparation of Final Accounts with adjustments.; Accounting for Non profitable organizations; Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet; Accounting under Single Entry System: Computation of Profit & Loss, Conversion of Single Entry into Double Entry.	15	
1	Accounting for Hire Purchase, Installment and Royalty  a) Hire Purchase System-Concept- Concept Transaction, Journal Ledger Accounts in the books of Hire Vendor and Hire Purchase including	15	

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4.	Default and Repossession.  b) Installment Payment System – Concept, Transaction, Journal, Ledger, Accounts in the books of Credit Purchase & Seller.  c) Royalty: Concept Journal, ledger, accounts in the books of Lessor and Lessee.	
4	Accounting for Inland Branches/Departments  (a) Concepts of Branch System, different types of Branches, accounting aspects of Dependant and independent Branches, Stock and Debtor System, Final Accounts system and Wholesale Basis System.  (b) Departmental Accounts: Concept Departmental System, Preparation of Final Accounts of Departmental including Adjustments and various methods	10
	Accounting for Dissolution of Partnership Firm and Insolvency:  (a)Concept of Dissolution of Firm: Distinction between Dissolution of Partnership & Dissolution of Firm. Accounting of Dissolution of the Partnership Firm including Insolvency of Partners,  (b)Concept of Insolvency of an Individual, Process of Declaration of Insolvency, Defined under law, Preparation of Statement of Affairs & Deficiency Accounts including Revised Statement of Affairs.	10
	TOTAL	60

- Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
- 2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
- Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- 4. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- 5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- 7. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- 8. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- 9. Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- 10. Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
- 11. Shukla MC: Advance Accountancy Part I
- 12. 12Batlibio J.R.:Double Entry System
- 13. 13Shukla SM: Financial Accounting
- 14. 14Guptal R.L. Advance Accountancy Part I

15. Jha N.K. Basic Business Accounting, 2023, Vikas publicaations pvt ltd

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#### SEMESTER II

#### BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT

#### **Objective:**

To acquiant the learners with the basic concepts of business, different forms of business organization, basic of management concepts and the different management functions.

#### **Learning Outcomes:**

After completion of the course, learners will be able to:

- 1. Provide Basic knowledge of Organization and its management in order to manage the enterprise effectively.
- 2. Have awareness of the global environment in which business operate.
- 3. Learn critical thinking and problem-solving skills to provide Leadership in organization.

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Business Concept, meaning, features, stages of development of business and its importance classification of Business Activities. Meaning features, importance, objectives of Business Organisation, its types & kinds, Difference between Trade, Industry & Commerce.	
2	Promotion of Business  Consideration in establishing a New Business, Qualities of a successful Businessman. Forms of Business Organisation: Sole proprietorship, Partnership, J.S. Companies, Cooperatives and their characteristics, relative merits & demerits, Distinction between private and public company concept of one person company.	15
3	Plant location: Concept, Meaning, Importance, Factors affecting plant location, size of a Business unit: criteria for measuring the size, factors affecting the size, optimum size and factors determining the optimum size.	10
4	Principles and Functions of Management  Management - Meaning and Characteristics. Fayol's 14 Principles of  Management. Functions of Management. Levels of Management - Skills of  Management. Scientific Management - meaning, objectives, relevance and  criticism.	15
5	Business Combination: Meaning, characteristics objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits & Demerits.	10
m	TOTAL	60

Suggested Readings:

 Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.

 Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.

Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.

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- Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
- Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
- 6. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
- 7. F. C. Sharma, Business Organisation, SBPD Publications, Agra
- 8. M.C. Shukla, Business Organisation, S. Chand Publications, New Delhi.
- 5. Y. P. Verma, Business Organisation, Sahitya Bhawan Publications, Agra.

#### **SEMESTER III**

#### BCAF/MJC-3: BUSINESS LAW

#### Objective:

- To provide fundamental knowledge of Business Law and Practices
- To encourage interpretational skills regarding various acts enacted in India
- To make the learners acquainted with the use of negotiable Instruments in Financial transactions.
- To increase an in depth understanding of the provisions of Companies' Act 2013 and LLP Act.

#### **Learning Outcomes:**

On the successful completion of the course, students will be able to;

- Understand the provisions of Indian Contract Act 1872 and develop case solving skills through case studies.
- Develop an in depth knowledge of various provisions of Sales of Goods Act ,Negotiable Instruments Act, Companies' Act 2013 and LLP Act 2008.
- Develop skills related to legal counseling of clients.

	BCAF/MJC-3: BUSINESS LAW				
Unit	Topics to be covered (Theory: 05 credits)	No. of			
1	Contract Act, 1872: Concept and Essentials of Contract, Classification of Contract, offer and Acceptance, Capacity of Parties. Consideration, Free Consent, Legality of Objects, Void Agreements, Discharge of Contracts, Indemnity and Guarantee, Contract of Bailment, Pledge, Agency	Lectures 10			
2	Sale of Goods Act, 1930: Contract of Sale, Meaning and Difference Between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Property and Goods, Unpaid Seller and His Rights.	10			
3 17 2 (m)	Negotiable Instrument Act, 1881: Concept and Features of Negotiable Instrument, Promissory Note, Bills of Exchange and Cheque, Holder and Holder in Due Course, Dishonour and Discharge of Negotiable instrument. Consumer Protection Act, 1986: Salient Features, Definition of consumer, Grievance Redressal Machinery.	10			
	Limited Liability Partnership (LLP) Act, 2008: Salient Features of LLP, Difference between LLP and Partnership, LLP and	10 Mg			

*	Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Registration Process of LLP, Conversion to LLP, Winding up and Dissolution.	
5	Indian Companies' Act, 2013: Concept of Company, Formation of Company, Prospectus of Company, Share and Share Capital, Meeting of Company.	10
	TOTAL	50

- 1. Sinha and Tiwari Legal Aspect of Business SBPD Publications, Agra
- 2. Dagar and Agnihotri Business Law, Galgotia Publishing House, New Delhi
- 3. Gulashan, S.S. Business Law, Excel Books, New Delhi
- 4. Agrawal, S.K. Business Law, Galgotia Publishing House, New Delhi
- 5. Kuchhal, M.C. Business and Industrial laws, Vikas Publishing House, New Delhi
- 6. Kapoor, N.D. Elements of Mercantile Law, Sultan Chand and Sons, New Delhi
- 7. Group A: Accounting & Finance

#### BCAF/MJC-4: BUSINESS MATHEMATICS & STATISTICS

#### Objective:

To aware the learners with the concept of Statistics and Mathematics and to impart knowledge about the application of the Statistical & Mathematical tools for Business Decisions.

#### Learning Outcomes:

After completion of the course the learners will be able to;

- Use the mathematical tool for taking appropriate Business Decsions
- Understand the proper application of Statistical Tool in Business
- Measure the index for General Price Level and Business activities
- Use the application of Correlation and Regression techniques in Business

Unit	Topics to be covered	No. of Lectures
	Mathematics for Finance: Simple and Compound Interest - Annuities - Discounts and Present values. Basic Calculus - Rules for Differentiation.	08
	Progression.  i) Arithmetic Progression: General Term, Sum upto n terms of an A.P., Arithmetic Mean.  ii) Geometric Progression: General Term, Sum of Finite and infinite Geometric Progression.  iii) Harmonic Progression: General Term and Harmonic Mean	08
	Statistics:  Definition - Scope and Limitation - Presentation of Data - Diagrammatic and Graphical Representation of Data. Measures of Central Tendency - Mean -	08

	Median and Mode - GM and HM Measures of Dispersion - Range - Mean	
4	Deviation - Quartile Deviation - Standard Deviation - Coefficient Variation .  Correlation:  Karl Pearson's Correlation - Concurrent Deviation Method - Rank Correlation - Uses of Correlation in Business Regression - Regression Lines - Regression	08
5	Coefficients - Uses of Regression in Business Problems.  Time Series: Components of time Series - Measurement of Trend - Semi Average method - Moving Average method - Method of Least Squares - Measurement of Seasonal Variations - Simple Average Method - Ratio to Moving Average Method. Index Numbers - Weighted and UN weighted Index Numbers - Cost of Living Index Number - Test on index Numbers	08
	TOTAL	40

- 1. P.R. Vittal, Business Statistics and Mathematics, Margham Publications.
- 2. S P Rajagopalan and R Sattanathan , Business Mathematics , Vijay Nicole Imprints (P) Ltd
- 3. S P Rajagoalan and R Sattanathan , Buiness Statistics-Vijay Nicole Imprints (P)Ltd.
- 4. DR. B.N. GUPTA; S.B.P.D PUBLICATION, AGRA
- 5. DR. MRITUANJAY KUMAR Business Mathematics & Statistics. SHIKSHA SAGAR PUBLISHER AND DISTRIBUTER, AGRA.

#### **SEMESTER-IV**

#### **BCAF/MJC-5: BUSINESS FINANCE**

#### Objective:

To aware the learners with the concept of Business Finance and give detailed information about raising of funds and their utilization for meeting the different needs of the business firm

#### Learning Outcomes:

On the completion of the course the learners will be able;

- To understand the different sources of raising short term and long term funds for the business firm
- To know the mechanism of maintaining fair capitalization in the business firm
- To remove and initiate remedial measures for correcting the situation of Over and Under capitalization

To prepare the financial plan for the business firm

**BCAF/MJC-5: BUSINESS FINANCE** (Theory: 05 credits) Topics to be covered No. of

1 .		Lectures
1	Introduction:	10
28	Definition, nature and Scope of Business Finance; Finance Function in	
	Business; Traditional and Modern Views of Finance; Objectives of Financial	
	Management - Profit Maximization Vs. Wealth maximization	
2	Planning for Funds: Financial Plan - Meaning and Basic Considerations;	10
	Factors Affecting Fixed Capital and Working Capital Requirements;	10
	be and working capital requirements,	
3	Capitalization: Concept, Cost and Eamings Theories of Capitalization, Over-	10
	capitalization and Under Capitalization - their Causes, Eflects and Remedies,	10
4	Pattern of Capital Requirements:	10
	Long-Term and Medium - Term Financing - Purpose, Sources and	10
	instruments; Short Term Financing - Purpose, Sources and Instruments.	
	and mistruments.	
5	Raising of Funds:	10
	Sources and Forms of External Financing with Special Reference to India;	10
	underwriting of Capital Issues - Trends and Broad Features of underwriting in	
	India.	
	TOTAL	50
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#### Suggested Readings:

- 1. Pandey, I.M. Financial Managemenr, Vikas Publishing, Delhi'
- 2. Khan, M.Y. & Other Financial Maragement, Tata McGraw, New Dlelhi
- 3. Chandra Prasanna Financial Management, Tata Mccra'a', New Delhi
- 4. Hamptoon, John Financial Decision, Prentice Hall, New Delhi'
- 5. Kishore, Ravi M. Financial Management, Ta'rmann, New Delhi

#### **SEMESTER-IV**

#### BCAF/MJC-6: INCOME TAX LAW AND ACCOUNTING

#### **Objectives**

To acquaint with the concept of Taxation and computation of Tax Liability of an Assessee under the Provisions of the Income Tax Act 1961

#### Learning Outcomes:

After the completion of the course, the student will be able to:

1. Know the basic concept of Income Tax and acquaint with the principles and provisions of Income-tax Act, 1961 as well as exemptions of Income under section 10 and deductions of Income and expenditures under section 80

2. Understand the provisions and procedure to compute taxable income under all five heads of income i.e. income from salaries, income from house property, profits & gains from business & profession, income from capital gains and other sources.

Develop practical skill and knowledge of the computation of tax liability of an Individual and

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Unit Topics to be covered (Theory: 05 credits)		
·	Topics to be covered	No. of Lectures
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total income total income, Permanent Account Number (PAN). Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	10
2	<ul> <li>Exempted income under section 10;</li> <li>Computation of income under different heads: Salaries. Income from house property.</li> </ul>	10
3	Computation of Income under different Heads: Profits and gains of business or profession, Capital gains, Income from other sources.	10
4	Total income and tax computation:  Deductions from gross total income, rebates and reliefs, computation of total income of an individual.	10
5	Tax liability of individual and Partnership Firms:  Tax liability of individual and Partnership Firms; Brief introduction to e-filing.	10
	TOTAL TOTAL	50

- Singhania, Vinod K. and Singhania Monica, Students Guide Income Tax, University Edition, Taxmann Publication Pvt. Ltd., New Delhi
- Ahuja, Girish and Gupta Ravi, Systematic approach to income Tax, Bharat Law house, Delhi.
- 3. Mehrotra, H. C. & Goyal, S. P. Sahitya Bhawan Publication Ltd., Agra.
- 4. Jain thakur, Gupta & Agrawal Income tax law & Accounts S.B.P.D. Publication Agra.

#### SEMESTER-IV

#### BCAF/MJC-7: INVESTMENT MANAGEMENT

#### Objective:

To impart skill on the fundamentals of Investment and Security Analysis. To identify the risk and returns involved in managing investment.

Learning Outcomes:

After the successful completion of the course the learners will be able to;

Understand the basic concept of Invetsment Decisions and Preparation of investment

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- Know the different methods of Security Analysis
- Identify the risk involved in Invetsment Decisions
- Assess the return of different Investment Opportunities

BCAF/MJC-7: INVESTMENT MANAGEMENT		
Unit	Topics to be covered (Theory: 05 credits)	No. of Lectures
1	Investment Meaning – Objectives – Investment Vs. Speculation –Investment Process – Investment information – Management of Investment.	10
2	Investment Alternatives  Meaning – variable Income Securities – Fixed Income Securities – Tax  Sheltered Saving Schemes – Mutual Funds – Real Assets – Modern Investment  – Arts and Techniques.	10
3	Risks and Returns:  Meaning — Systematic Risks — Unsystematic Risks — Risk Measurement — Capital Returns and Revenue Returns — Computation of Expected Risks and Returns.	10
4	Investment Valuation: Time Value for Money – Bond Valuation – Yield to Maturity – Equity Valuation – capital asset pricing model.	10
5	Investment Analysis: Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis.	10
	TOTAL	50

#### Suggested Readings:

- 1. Dr. L. Natarajan-Investment Management Margham Publications
- 2. V.k.Bhalla ,Investment Management
- 3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints. Books for Reference: 1. Prasanna Chandra Investment Analysis and Portfolio Management, Tata Mc Graw Hill
- 4. R.P.Rustagi ,Security Analysis and Portfolio ,HPH
- 5. S.Kevin, Security Analysis and Portfolio Management, Prentice Hall

#### SEMESTER V

### BCAF/MJC 81 CORPORATE ACCOUNTING Objective:

To aquaint the learners with corporate accounting procedures and to understand the accounting patterns of various companies

Learning Outcomes:

After the completion of the course, the student will be able to:

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- Develop awareness with the provisions of Companies Act, IND-AS and IFRS
- Enhance the ability of preparing Financial Statement of different Companies
- Find out the value of Goodwill and shares of a Company
- Understand the procedure of maintaining share capital and debt capital and Forfeiture and Reissue of Forfeited Shares

BCAF/MJC-8: CORPORATE ACCOUNTING (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Accounting for share Capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of preference shares and Debentures.	10
2	Final Account: Preparation of Profit and Loss Account and Balance Sheet of corporate entities.	10
	Liquidation of Company (Voluntary Liquidation only) Accounts of Insurance Companies.	
3	Valuation of goodwill and valuation of shares: Conceptsand Calculation – simple problemonly.	10
4	Banking Companies: Final Accounts	
T	(a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard:14 (ICAI) (Excluding intercompanyholdings)  Internal Reconstruction: Concept and Accounting treatment excluding scheme	10
	of reconstruction.	
5	Accounts of Holding and Subsidiary Companies, Preparationof Consolidated balance sheet with one subsidiary Company.  Introduction to IFRS.	10
	TOTAL	50

- 1. Maheshwari S.N. (2018). Corporate Accounting, Vikas Publishing House, NewDelhi.
- 2. Maheshwari S.K. (2018). Corporate Accounting, Vikas Publishing House, NewDelhi.
- 3. Monga J.R., Corporate Accounting, Mayur Paper Books, NewDelhi.
- 4. Jain S.P., Corporate Accounting, Kalyani Publishers, NewDelhi.
- 5. Narang K.L., Corporate Accounting, Kalyani Publishers, NewDelhi.
- Shukla S.M. (2018). Specialised Accounting, Sahitya Publishing, Agra.
- Mukherjee and Hanif (2017). Corporate Accounting, Tata McGraw Hill, NewDelhi.
- Dr. S. k. singh Corporate Accounting S.B.P.D publication Agra
- Dr. Alok kumai Corporate Accounting Shiksha sagar publisher & distributer Agra.

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#### **SEMESTER-V**

#### **BCAF/MJC-9: COST ACCOUNTING**

#### Objective:

To aquaint the learners with the concept of Cost and Cost Accounting and with the Computation of the Cost under different situations.

#### Learning Outcomes:

After the completion of the course, the student will be able to:

- Develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.
- Elaborate understanding in respect to all elements of cost andgain knowledge of cost accounting system as well as acquaint with the measures of cost control.
- Acquire the pragmatic approach to the methods of costing like- unit costing, job costing, contract costing, process costi.ng and service costing.

	BCAF/MJC-9; COST ACCOUNTING (Theory: 05 credits)				
Unit	Topics to be covered	No. of Lectures			
1	Introduction:  Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of acostaccountant in an organization, Importance of CMA as a career.	10			
2	Elements of cost:  (a) Materials: Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue of materials.MethodsofpricingofMaterialsissues—FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of MaterialLosses.  (b) Labour: Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.	10			
3	Overhead: Classification, allocation appointment and absorption of overhead. Under and over absorption, capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, (ABC) - Activity Based Cost allocation.	10			
À	Methods of costing, Unit costing, Job costing, Contract costing.	10			
5/	Methods of Process costing process losses, valuation of work in process, joint and by products, Service	10			

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- 100	TOTAL		50

- 1. Jain, S.P., Narang K.L. (2016). Cost Accounting. Principles and Practise, PHILearning.
- Arora M.N. (2018). Cost Accounting. Principles and Practice, Vikash Publishing 2. House, New Delhi.
- Maheshwari, S.N. and Mittal S.N. Cost Accounting, Theory and Problems, Shri 3. Mahavir Book Depo, New Delhi.
- Tulsian, P.C. (2018). Cost Accounting, S. Chand and Company, NewDelhi. 4.
- Agarwal, M.C. (2018). Cost Accounting, Sahitya Bhawan Publication, Agra 5.
- Charles T.H. (2018). Horngron, Srikant M. Datar, Madhav V. Rajan. Cost 6. Accounting, A Managerial Emphasis, Pearson Education, NewDelhi.

#### **SEMESTER-VI**

#### **BCAF/MJC-10: BUSINESS ECONOMICS**

#### Objective:

To acquaint the students with Principles of Economics in managerial decision making.

#### Learning Outcomes:

#### After completion of the course, the learners will be able to:

- Understand the conceptual framework of Economic theories and their application in business decision making.
- Examine how consumers try to maximize their satisfaction by spending on different goods.
- Analyse the relationship between inputs used in production and the resulting outpins and costs.

Unit	Topics to be covered (Theory: 04 credits)	No. of Lectures
1	Nature and Scope of Managerial Economics:  Definition of Economics - Important concept of Economics - Basic Economic problem - Relationship between Micro and Macro economics - Managerial Economics - Nature and Scope - Objectives of the Firm.	08
2	Theory of Consumer behavior:  Managerial Utility Analysis indifference curve and analysis Meaning of Demand - Law of Demand - Types of Demand - Determinants of demand - Elasticity of Demand - Demand Forecasting.	08

3	Production and Cost Analysis:	08
χ.	Law of returns to scale and Economies of scale - Cost analysis - different cost	00
4	concepts - Cost - output relationship - Short run and long run - Revenue curves	
	of firms - Supply Analysis.	
4	Pricing Methods and Strategies:	08
5	Objectives - Factors - General Considerations of Pricing - Methods of pricing -	
	Role of Government - Dual pricing - price Discrimination.	
5	Market forms:	08
	Market structure - Basis of Market classification - Output determination -	
	Perfect Competition - Monopoly - Monopolistic Competition - Duopoly -	
	Oligopoly.	
	TOTAL	40

- 1.Dr. S. Sankaran Managerial Economics Margham Publication
- 2. Aryamala T Managerial Economics Vijay Nicole Imprints Private Limited
- 3. Mankar: Business Economics, Macmilan Ltd.,
- 4. Varshney RL and Maheshwari KL Managerial Economics.
- 5. Yogesh Maheshwari Managerial Economics Prentice-Hall of India.
- 6. Gupta GS Managerial Economics.
- 7. Jinghan M.L. Micro Economics, Vrinda Publications (P) Ltd. (Theory).

#### **SEMESTER-VI**

## BCAF/MJC-11: MANAGEMENT ACCOUNTING Objective:

To impart basic knowledge and skills related to the Accounting tools and techniques that are particularly useful in the hands of Management of the organization which help in managerial decision making.

Learning Outcomes:

#### After completion of the course, the learners will be able to:

- Familiarize with basic management accounting concept and their application in managerial decision making.
- Develop professional competence and skill in application of accounting information for making managerial decisions.
- Acquire thorough knowledge on the management accounting techniques in business decision making.

Management Accounting: Definition - Objectives and functions - Advantages and limitations -	nit	(Theory: 05 credits)  Topics to be covered	No. of
Definition - Objectives and functions - Advantages and limitations -			
Definition - Objectives and functions - Advantages and limitations -			10
Distinction between Financial Assembly	V I	Definition - Objectives and functions - Advantages and limitations -	
Distriction between Financial Accounting and Management Accounting =	/ I	Distinction between Financial Accounting and Management Accounting -	
Meaning of Financial statements - Tools of Financial Statement Analysis -	m I	Meaning of Financial statements - Tools of Financial Statement Analysis -	N .

	Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.	
2	Fund Flow Analysis: Meaning - DefinitionUses of Fund Flow Statement - Limitations of Fund Flow Statement - Preparation of Fund Flow Statement. Cash flow Analysis: Meaning - DefinitionUses of Cash Flow Statement - Limitations of Cash Flow statement - Distinction between Fund Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement (AS - 3).	10
3	Marginal costing:  Definition – Advantages and Limitation – Marginal Cost Equations - Contribution - Cost-Volume-Profit Analysis – P/V Ratio – BEP – Margin of Safety, Application of Marginal Costing Techniques Cost Control: Key factor - Make or Buy decision	10
4	Pricing Methods and Strategies: Objectives - Factors - General Considerations of Pricing - Methods of pricing - Role of Government - Dual pricing - price Discrimination.	10
5	Budget and Budgetary Control:  Definition – Objectives – Uses and Limitations – Preparation of Materials Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting. Standard Costing: Definition – Features – Advantages – Limitation – Analysis of Variances – Materials Variance – Labour Variance.	10
	TOTAL	50

1. T.S. Reddy & Hari Prasad Reddy - Management Accounting - Margham Publications.

2. Murthy A and Gurusamy S – Management Accounting: Theory and Practice - Vijay Nicole Imprints Private Limited

3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.

4. R.S. Pillai &Bhagavathi – Management Accounting – S. Chand & Co. Ltd, New Delhi.

5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.

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#### **SEMESTER-VI**

## BCAF/MJC-12: GOODS AND SERVICE TAX Objective:

To make learners of the concept process and Networking of the Goods and Services Act.

#### **Learning Outcomes:**

After completion of the course, the learners will be able to:

- Understand with the basic concept of goods and services tax (GST), and aware with the constitutional Provisions for implementation of GST in India.
- Develop the insight for claiming refund under GST as well as highlighting upon CGST and SGST with the knowledge for levying taxes.
- Compute the tax liability of Business & Professional firm under GST.

Introduction: Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Majordefects in the structure of indirect taxes prior to GST.	BCAF/MJC-12; GOODS AND SERVICE TAX (Theory: 05 credits)		
Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Majordefects in the structure of indirect taxes prior to GST,  GST Structure: Rationale for GST; structure of GST (SGST, CGST, UTGST&IGST); GST council, GST Network, State compensation Mechanism, Registration.  Levy and collection of GST  Taxable event-"supply" of goods and services; place of supply; within state, interstate, importand export; time of supply  Valuation for GST: valuation rules, exemption from GST; small supplies and composition scheme; classification of goods and services: composite and mixed supplies.  Input Tax Credit Eligible and in eligible input tax credit; apportion ments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transfero finput. Credit (Input Service Distribution) payment of taxes; refund; doctrine of unjusten richment; TDS, TCS. Reverse Charge  Mechanism, Job work.	Unit	Topics to be covered	
RationaleforGST;structureofGST(SGST,CGST,UTGST&IGST); GSTcouncil,GST Network, State compensationMechanism, Registration.  Levy and collection of GST Taxableevent-"supply"ofgoodsandservices;placeofsupply;within state,interstate,importandexport;timeofsupply  ValuationforGST: valuationrules,exemptionfromGST;smallsuppliesandcomposition classification of goods and services: composite and mixed supplies.  Input Tax Credit Eligible and ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transferofinput.Credit(InputServiceDistribution)paymentoftaxes; refund;doctrineofunjustenrichment;TDS,TCS.ReverseCharge Mechanism, Job work.	1	Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Majordefects in the structure of indirect taxes prior to GST.	10
Levy and collection of GST Taxableevent-"supply" of goods and services; place of supply; within state, interstate, importand export; time of supply  Valuation for GST: valuation rules, exemption from GST; small supplies and composition classification of goods and services: composite and mixed supplies.  Input Tax Credit Eligible and ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transfero finput. Credit (Input Service Distribution) payment of taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge  Mechanism, Job work.	2	GST Structure: RationaleforGST;structureofGST(SGST,CGST,UTGST&IGST); GSTcouncil,GST Network, State compensationMechanism	10
ValuationforGST: valuationrules, exemptionfromGST; small supplies and composition classification of goods and services: composite and mixed supplies.  Input Tax Credit Eligible and Ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transferofinput. Credit (InputServiceDistribution) payment of taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge  Mechanism, Job work.	3	Levy and collection of GST Taxableevent-"supply" of goods and services; place of supply; within	10
Eligible and Ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transferofinput.Credit(InputServiceDistribution)paymentoftaxes; refund;doctrineofunjustenrichment;TDS,TCS.ReverseCharge  Mechanism, Job work.	4	ValuationforGST: valuationrules, exemptionfromGST; small supplies and composition classification of goods and services: composite and mixed supplies	10
N TOTAL 50	S	Input Tax Credit  Eligible and Ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transferofinput.Credit(InputServiceDistribution)paymentoftaxes; refund;doctrineofunjustenrichment;TDS,TCS.ReverseCharge Mechanism, Job work.	10
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- The goods and services Tax (Compensation to stats),2017 1.
- The Union Territory Goods and service Tax, 2017 2.

#### **SEMESTER-VII**

#### BCAF/MJC-13: AUDIT AND CORPORATE GOVERNANCE Objective:

To make learner familiar with the concept and practices of Audit and Corporate Governance

#### **Learning Outcomes:**

After the completion of the course, the student will be able to:

Provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements with professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

Understand the principles & practice of auditing and to have an insight to elaborate procedure for audit of limited companies. Gain the knowledge of special areas of audit and the duties and responsibilities of auditors.

Understand the conceptual framework of corporate governance.

BCAF/MJC-13; AUDIT AND CORPORATE GOVERNANCE (Theory: 05 credits)			
Unit 1	Topics to be covered	No. of Lectures	
1	Introduction of Auditing Introduction, Meaning, Objectives, Principles and Techniques, Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit, Audit Procedure-Vouching and verification of Assets stabilities.	10	
2	Audit of Companies Audit of limited companies; Company Auditor-Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of Companies auditor, Auditors Report-Contents & Types. Liabilities of statutory Auditors under the companies Act 2013	10	
3	Special Audit Special features of cost audit, Tax audit, Social Audit and Management Audit. Special features of Audit of departmental undertaking statutory corporations, Government Companies, Banks. Audit of Insurance Companies and non-profit companies.	10	
4	Corporate Governance Conceptual framework of corporate Governance-Issues need, code, transparency & disclosure; Theories & Models, Broad Committees. Role of auditor, Corporate Governance Reforms. Major Corporate Scandals in India & Abroad. Common Governance problems Noticed in various corporate failures.	10	
Nn	Business Ethics&Corporate Social Responsibility(CSR)  Morality and ethics, business values and ethics, approaches and practices of business ethics, Corporate ethics, ethics program, codes of ethics, ethics committee. Ethlcal Behaviour: Concepts & Advantages; Rating Agencies, Green Governance.	10	

	Concept of CSR, Corporate Philanthropy, Strategic Planning & Corporate	
	Social Responsibility; Relationship of CSR with Corporate sustainability; CSR	
9	and Business Ethics, CSR and Corporate Governance; CSR provisions under	
	the companies Act 2013; CSR Committee; CSR Models, Codes and Standards	
	on CSR.	
	TOTAL	50

- 1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, N. Delhi
- 2. Tandon, B.N.: Principles of Auditing, S. Chand & Comp, N. Delhi
- 3. ParsareDinkar: Principles & Practices of Auditing, Sultan Chand, N.Delhi
- 4. Ghose B.N.: Business Ethics and Corporate Governance, Mc Graw Hill Education.
- 5. Mandal S.K.: Ethics in Business and Corporate Governance Mc Graw Hill Education.

#### BCHRM/MJC-14: RESEARCH METHODOGY

#### **Objective:**

This course gives a competensive introduction to the subject of business research methods The objective of this course is to develop the research skills of the wadents in investigating the business problems with a view ative at objective findings, interpectation of data and comchisions of their investigation in the form of systematic repons. Further, acquaiming made with all modern and aniversally applied research concepts, sonds and techniques and encouraging them to apply their acquired theuretical knowledge to real-life situations are port course objectives

#### Learning Outcomes:

At the end of this course, the students will be able to:

- understand some basic concepts of research and its methodologies
- identify appropriate research topics select and define appropriate research problem and parameters
- prepare a research proposal to undertake a research project
- enhance the ability to prepare the research report

#### Course Structure:

		No. of
	Topics to be covered	Lectures
1	Introduction to Business Research:	10
	Meaning and Significance of Research in Business Different Approaches	10
	to Research-Scientific Methods and Non-scientific Methods Types of	
	Business Research The Research Process Ethics in Business Research	
2	The Research Problem and Design:	10
	Formulation and Definition of Business Research Problem Formulation of	
	Research Hypotheses, Baines Research Design Explanatory Research	
	Design (Secondary Das and Qualitative Research Descriptive Reserch	
	Design (Sarvey and Observation and Causal Research Design	
W/	(Experimentation Potential Sources of Errors in Research	

3	Sampling Design and Measurement Techniques: The Sampling Design Process; Types of Sample Design Probability and Non-probability Sampling Design Sle of Sample Sampling Errors: Concept of Measurement and Sesling Important Scaling Techniques Comparative and Non-comparative liability and Validity of Measuremen	10
4	Data Collection Touls and Data Processing: Questionnaire and Observation Form Questiona Design Process Collecting Primary Data tgh-Observations, Semi-structured Interviews lo-depth Interviews and Questionnaire, Processing of Research Data Editing, Coding. Classification and Tabulation Analysis of Data Basic Data Analysis Descriptive Statisties Hypotheses Testing	10
5	Business Research Report: Importance of the Repon & Presentation Business Report Fost Report Writing Oral Presentation, Research Follow-up	10
	TOTAL	50

- 1. OR Krishnaswami & M. Ranganathan-Methodology of Research in Social Science, HPH, Mumbai.
- 2. JK Sachdeva- Business Research Methodology, HPH, Mumbai.
- 3. CR Kothari- Research Methodology- Methods and Techniques, New Age International Publishers.
- 4. Sashi K Gupta & Praneet Rangi- Research Methodology- Methods, Tools and Techniques, Kalyani Publishers

#### **SEMESTER-VII**

## BCAF/MJC-15: COMPANY LAW Objective:

The objective of the course is to understand and evaluate the legal framework of Corporate Environment in India and to gain elementary knowledge of Indian Corporate law

#### Learning Outcomes:

#### After the completion of the course, The student will be able to:

• Understand the concept of Company as a form of Business organization & Acquiant with the legal norms relating to companies.

• Understanding the characteristics and types of Companies, illustrating the duties and responsibilities of director as per compliance under company,s Act 2013.

Acquire knowledge of Company meetings, internal & esternal affairs of management and provisions related to payments of Divident & Books of Accounts.

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* x	BCAF/MJC-15: COMPANY LAW	
Unit	(Theory: 06 credits)	
	Topics to be covered	No. of
1	Introduction to the Companies Act 1056 12012 D. C. iii	Lectures
-	Introduction to the Companies Act 1956 and 2013: Definition of	15
,	Company, its nature and Kinds-Formation of Company and its stages.	
	Company documents, Memorandum of Association, Article of Association	
	and Prospectus. Alteration of Memorandum and Article of Association,	
	Doctrine of constructive notice and doctrine of indoor Management.	
2	Share Capital- Definition of share, shares and stock Types of shares, Types of	10
	share capital, issue of Shares at premium and discount. Right issue, Issue of Ropus	10
	shares, Share Certificate, Share Warrant.	
3	Members, Shareholders and Board of Directors: Meaning of member and	10
	sitate folders, Distinguish between member and Shareholders Methods of	12
	occoming a member. Rights and Liabilities of Members Termination of	
	membership. Board of Directors and their Right, Duties and Liabilities.	
4	Meetings and Resolutions- Meaning of meeting, Types of meeting, Board	12
	Meeting, Shareholders Meeting-Statutory meeting Annual General	1.2
	Meeting, Extra Ordinary General Meeting, Class Meeting, Types of	
	Resolutions.	
5	Winding up of a Company- Meaning, Modes of Winding up.	11
	Appointment of official liquidator. Powers and Duties of liquidator	11
	TOTAL	60

- 1. PPS Gogna- Company Law, S. Chand Publication.
- 2. Kiran Gupta- Introduction to Company Law.
- 3. Anil Kumar- Company Law
- 4. Avtar Singh-Introduction to Company Law.
- 5. N.D. Kapoor-Mercantile Law, S.Chand Publication.
- 6. Dr. R.K. Vishnoi & Satish kumar Saha S. B. P. D. Publication Agra
- 7º Dr. Mrinal kumar Company law shiksha sagar publisher & distrubuter Agra

#### SEMESTER-VIII

#### **BCAF/MJC-16: BUSINESS COMMUNICATION**

#### Learning Objective:

To acquaint the learners with the different modes of Communications as used in the Business for different purposes and enable them for preparing a good business report.

earning outcomes:

fter the completion of the course, the student will be able to:

- Understand the significance of communication particularly in the field of sales and its executions, claims and adjustments.
- Develop skill with forms of communication and its practical application in management.
- Acquire knowledge for conduct of meeting and writing various report with its techniques.

BCAF/MJC-16: BUSINESS COMMUNICATION (Theory: 04 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's.	08
2	Barriers to Communication, Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, Mal-functions of communication Business Ffigurettes	08
3	Channels of Communications- Formal, Informal, Rumour and informal communication Networks, Group Discussion, Paper Presentation, Speech, Debate, Quiz, Electronic Presentation.	08
4	Forms of Business Communication, Written Communication, Oral Communication, Non verbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management.	08
5	Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing.	08
	TOTAL	40

- 1. N.S. Raghunathan & B. Santhanam, Business Communication, Margham Publications
- 2. Rajendra Pal and Korlehalli Essentials of Business Communication
- 3. Sundar K- Business Communication, Vijay Nicole Imprints (P) Ltd.,
- 4. Pillai and Bagawathi Commercial correspondence and office management.