



**Pandit Deendayal Upadhyaya
Shekhawati University, Sikar**

SYLLABUS

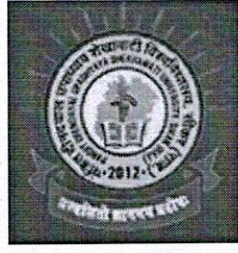
**(Three year Under Graduate Programme in
Commerce)**

ABST

I & II Semester

Examination-2023-24

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Shekhawati University,
Sikar(Rajasthan)**



Pandit Deendayal Upadhyaya Shekhawati University, Sikar

Three year Under Graduate Programme

Faculty of Commerce

Programme Name:

Three Year Bachelor of Commerce

B.Com.

Subject/ Discipline – ABST

(Syllabus as per NEP-2020 and Choice Based Credit System)

Medium of Instruction: Hindi/English

w.e.f. Academic Session 2023-24


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**Programme Name: Three Year Bachelor of Commerce
B.Com. (Pass Course)**

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Name of University	PDUSU SIKAR
Name of Faculty	Commerce
Name of Programme	B.Com. (Pass Course)
Name of Discipline	ABST


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Programme Prerequisite
12 th Standard pass from CBSE, RBSE or a recognized board of education in any stream
Programme Outcomes (POs)
<p>Programme outcome in B.Com .(Pass Course):</p> <ol style="list-style-type: none"> 1. Accounting Knowledge: Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation. 2. Financial Statement Analysis: Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations, and making informed decisions based on financial information. 3. Auditing and Assurance: Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment, and ethical considerations in auditing. 4. Financial Management: Students will learn about financial management principles, including capital budgeting, capital structure, working capital management, financial forecasting, and risk management. 5. Communication and Interpersonal Skills: Students will enhance their communication skills, both written and oral, and develop the ability to work effectively in teams, present financial information, and communicate with stakeholders. 6. Analytical and Problem-Solving Skills: Students will develop strong analytical and problem-solving skills, enabling them to analyze complex financial data, identify issues, and propose appropriate solutions. <p>These program outcomes are designed to prepare B.Com. Graduates for careers in accounting, finance, auditing, taxation, financial analysis.</p>

Scheme of Examination-

1 credit = 25marks for examination/evaluation

1. Each Paper of EoSE(End of Semester Examination) shall carry 80% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will carry equal marks and have three parts as:-
 - Part- A: This part of the paper shall have very short answer type questions of equal marks. This first question shall be based on knowledge, understanding and applications of the topics/texts covered in syllabus. It will contain 10 questions of 2marks each.
 - Part- B: This part will contain 5questions of 4 marks each.
 - Part-C: This part of the paper shall consists of 4 questions of 20 marks each with an internal choice of each. The four questions will be set with one from each of the units with internal choice.
2. 75% Attendance is mandatory for appearing in EoSE.


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Contact Hours- 15 Weeks per Semester

L-Lecture	(1 Credit = 1 Hour/Week)
T-Tutorial...	(1 Credit = 1 Hour/Week)
S-Seminar	(1 Credit = 2 Hour/Week)
P-Practical	(1 Credit = 2 Hour/Week)
F-Field Practice/Projects	(1 Credit = 2 Hour/Week)
SA Studio Activities	(1 Credit = 2 Hour/Week)
1-Internship	(1 Credit = 2 Hour/Week)
C-Community Engagement and Service	(1 Credit = 2 Hour/Week)

Exit and Entrance Policy

1. Students who opt to exit after completion of the first year and have secured 48 credit will be awarded a **UG Certificate** if, in addition, they complete one internship of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
2. Students who opt to exit after completion of the second year and have secured 96 credits will be awarded the **UG diploma** if, in addition, they complete one internship of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within an period of three years and complete the degree programme within the stipulated maximum period of seven years.
3. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 150 credits and satisfying the minimum credit requirement.

Letter Grades and Grade Points

Letter Grade	Grade Point 10	Marks Range (%)
O (outstanding)	10	91-100
A+ (Excellent)	9	81-90
A (Very good)	8	71-80
B+(Good)	7	61-70
B(Above average)	6	51-60
C(Average)	5	40-50
P(Pass)	4	
F(Fail)	0	
Ab(Absent)	0	

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Semester Wise Paper Titles

Programme Name: Three Year Bachelor of Commerce								
S. No.	Level	Semester	Type	B.Com. (Pass Course) Title	Credits			
					L	T	P	Total
1	5	I	MJR	UG0202-ABS-51T-101-Financial Accounting	4.8	0	0	4.8
2	5	I	MJR	UG0202-ABS-51P-102-Financial Accounting Viva	0	1.2	0	1.2
3	5	II	MJR	UG0202-ABS-52T-103-Business Statistics	4.8	0	0	4.8
4	5	II	MJR	UG0202-ABS-52P-104-Business Statistics Viva	0	1.2	0	1.2
5	6	III	MJR	UG0202-ABS-63T-201-Cost Accounting	4.8	0	0	4.8
6	6	III	MJR	UG0202-ABS-63P-202- Cost Accounting Viva	0	1.2	0	1.2
7	6	IV	MJR	UG0202-ABS-64T-203-Income Tax Law & Practice	4.8	0	0	4.8
8	6	IV	MJR	UG0202-ABS-64P-204- Income Tax Law & Practice Viva	0	1.2	0	1.2
9	7	V	MJR	UG0202-ABS-75T-301-Auditing	4.8	0	0	4.8
10	7	V	MJR	UG0202-ABS-75P-302-Auditing Viva	0	1.2	0	1.2
11	7	VI	MJR	UG0202-ABS-76T-303-Goods and Services Tax (GST)	4.8	0	0	4.8
12	7	VI	MJR	UG0202-ABS-76P-304- Goods and Services Tax (GST) Viva	0	1.2	0	1.2


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**SYLLABUS: B.Com. (Pass Course)
I Semester (ABST) (2023-24)**

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (EoSE)	Minimum Marks (EoSE)
Theory	Financial Accounting	EoSE -3Hrs	EoSE -120 Marks	EoSE -48 Marks
Viva	Communication Skill of Financial Information	EoSE -1Hrs	EoSE30 Marks	EoSE -12 Marks

Name of the Programme: Three Year Bachelor of Commerce (Pass Course)

Title of the Course: Financial Accounting (Theory)

Paper Code: _____

Semester: I

Semester	Code of Course	Title of Course/Paper	NHEQF Level	Credits
I	-	Financial Accounting	5	4.8
Level of Course	Type of Course	Delivery Type of Course		
Introductory	Major	Lectures, Five Hours per Week, Total Seventy Two Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
EoSE- 3Hrs.		EoSE- 120Marks	EoSE-48Marks	

Detailed Syllabus

Objectives of the Course:

1. To impart conceptual knowledge of financial accounting.
2. To provide knowledge and understanding of financial statements of a business.
3. To prepare departmental profit and loss account and balance sheet.
4. To explain various methods of preparing branch accounts.
5. To explain the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. To explain the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. To prepare accounts for transactions related to Hire Purchase, Installment and Lease System.


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UNIT-I

Accounting: Meaning, Concept, Importance and Scope of Accounting, Basic Accounting Principles, Conventions, Concepts, Procedures, Methods, Forms of Accounting and Uses of Accounting information.

Accounting equations and Types of accounts, Rules of recording business transactions Preparation of Journal, Subsidiary Journal Books, Ledger and Trial Balance, Preparation of Trading Account, Profit & Loss Account and Balance sheet with adjustments.

UNIT-II

Departmental Accounting: Meaning and objective of departmental accounts, Basis of allocation of common expenses, Inter departmental transfers, Preparation of departmental trading and P&L account (Including General P&L account, Balance sheet)

Branch Accounting: Meaning, Objective and Methods, Including Stock and Debtor system, Independent Branch system (excluding Foreign Branches), Difference between branch and departmental accounting.

UNIT-III

Insurance Claims: Meaning of Insurance claims, Need, Loss of Stock policy, Consequential Loss policy, Comprehensive Loss policy, step for ascertaining insurance claims, Computation of loss of stocks with normal loss of items including consequential loss of profit and application of average clause

Royalty Accounts: Types of Royalty Meaning, Differences between Rent & Royalty. Minimum rent, Short Workings, Excess Working, Recoupment of Short Working, Strike and Lock out, Accounting treatment: Lessee and Landlord, Sub Lease, Patent Royalty, Copyright Royalty

Accounting for Consignment

UNIT-IV

Accounting for Hire Purchase:- Meaning and importance of hire purchase system, Provisions of Hire Purchase Act 1972, Preparation of hire purchase accounts-Journal entries and Ledger accounts in the books of Hire Purchaser and Hire Vendor

Accounting for Installment system:- Meaning and Importance of Installment system, Difference between hire purchase and installment system, Preparation of installment payment accounts: Journal entries and Ledger Accounts in the books of Purchaser and Vendor.


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Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Book and References:

1. Sharma, Shah, Mangal, Agarwal: Financial Accounting, RBD, Jaipur,
2. Jain, Khandelwal, Pareek, Deve: Financial Accounting, Ajmera Book Company, Jaipur.
3. Agarwal, Sharma, Purohit Sharma: Financial Accounting, Shivam Book House, Jaipur
4. Tulsian: Financial Accounting, Sultan Chand & Sons, New Delhi
5. Shukla, Grewal: Advanced Accounts, S. Chand & Co. Pvt. Ltd, New Delhi
6. Maheshwari S.N.: Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi
7. Sehgal & Sehgal: Advanced Accounting, Taxmann Publication, New Delhi
8. Jain S.P. and Narang K.L.: Financial Accounting, Kalyani Publisher, Delhi
9. Monga J.R.: Financial Accounting, Mayur Paper Book, New Delhi
10. Gupta R.L.: Advanced Financial Accounting, S. Chand & Sons, New Delhi
11. Kumar A.S.: Advanced Financial Accounting, Himalaya Publication House
12. Paul Sr. K.: Accountancy Volume-I and II, New Central Book Agency, Kolkata

Course Learning Outcomes:

1. Understanding of the basic concepts and process of accounting.
2. Ability to prepare various subsidiary books, trial balance and final accounts of a sole proprietorship business.
3. Ability to prepare departmental profit and loss account and balance sheet.
4. Have deeper understanding with various methods of preparing branch accounts,
5. Understanding of the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. Understanding of the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. Ability to prepare accounts for transactions related to Hire Purchase, Installment and Lease system.

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Name of the Programme: Three Year Bachelor of Commerce (Pass Course)

Title of the Course: Communication Skill of Financial information

Paper Code: _____

Semester: I


Semester	Code of Course	Title of Course/Paper	NHEQ F Level	Credits
I	-	Communication Skill of Financial Information	5	1.2
Level of Course	Type of Course	Delivery Type of Course		
Introductory	Major	Lectures, One Hours per Week, Total Eighteen Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
EoSE- 1Hrs.		EoSE- 30Marks	EoSE- 40% Marks	

Objectives of the Course:

1. Help the students to acquire the basic knowledge of the functioning of an accounting system.
2. Help the students to understand the importance of accounting system.
3. Equip the students with adequate knowledge and expertise in preparation of journal, ledger, trial balance, final accounts and other accounts

Detailed Syllabus

- Knowledge of accounting principles, concepts and conventions.
- Accounting equations
- Basic principles of preparing books of journal entries
- Subsidiary books
- Preparation of trial balance, errors and errors which are not affecting trial balance
- Adjustment entries
- Use of preparing final accounts/financial statements
- Use of final accounts/financial statements


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**SYLLABUS: B.Com. (Pass Course)
II Semester (ABST) (2023-24)**

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (EoSE)	Minimum Marks (EoSE)
Theory	Business Statistics	EoSE -3Hrs	EoSE -120 Marks	EoSE - 40% Marks
Viva	Communication Skill of Statistical Information	EoSE -1Hrs	EoSE30 Marks	EoSE - 40% Marks

Name of the Programme: Three Year Bachelor of Commerce (Pass Course)

Title of the Course: Business Statistics

Paper Code: _____

Semester: II

Semester	Code of Course	Title of Course/Paper	NHEQ F Level	Credits
II	-	Business Statistics	5	4.8
Level of Course	Type of Course	Delivery Type of Course		
Introductory	Major	Lectures, Five Hours per Week, Total Seventy Two Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
EoSE- 3Hrs.		EoSE- 120 Marks	EoSE- 40% Marks	

Detailed Syllabus

Objectives of the Course:

1. Familiarize the students with various statistical data analysis tools that can be used for effective decision making in business.
2. Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis
3. Identify and apply appropriate statistical techniques for presenting, analyzing, interpreting business data to decide on various practical problems in business
4. Provide comprehensive knowledge to calculate the measures of central tendency, dispersion, skewness, correlation coefficient and regression
5. Understand time series, index numbers and explain its uses and methods


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UNIT-I

Meaning, definition, features, Importance and limitations of Statistics. Meaning, uses and difference between Primary and Secondary data, Data collection methods, Classification and tabulation of Data: characteristics and types. Frequency distribution, simple and manifold tabulation.

Meaning, application and limitation of Central Tendency. Measures of Central Tendency- Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean, and partition values- quartiles, octiles, deciles, percentiles.

UNIT-II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficient, Combined Standard Deviation Coefficient of Variation, Uses and interpretation of measures of dispersion.

Meaning of Skewness, difference between Dispersion and Skewness, Methods of computing skewness and their coefficient- Karl Pearson's and Bowley's

UNIT-III

Meaning, importance and uses of Correlation, Different methods for computing correlation-Scatter Diagram, Karl Pearson's Coefficient Correlation, Spearman's Rank Correlation, Concurrent Deviation Method


Meaning, importance and uses of Regression Analysis, Comparison between Correlation and Regression, Computation of two Regression Equations.

UNIT-IV

Meaning, importance and uses of Index Numbers, Simple and Weighted Price Index Numbers, Methods of construction. Average of Relatives, Aggregative Method. Fisher's ideal Index Number,

Meaning, importance and uses of Time Series, Additive and multiplicative models. Measurement of trend-Graphical method, Semi-average method, Moving average method, Least squares method.

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.


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Suggested Books and References:

1. S. P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
2. Khanna and Gupta: Business Statistics, Prantice Hall.
3. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
4. Naval Bajpai: Business Statistics, Pearson Education.
5. Goyal, Ranga, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur.
6. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur.
7. Oswal, Agrawal, Modi and Bhargawa: Business Statistics, Ramesh Book Depot, Jaipur.
8. R.S. N. Pillai and Bagavathi: Statistics: Theory and Practice S. Chand and Company Limited, New Delhi.
9. J. K. Sharma: Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.
10. K.N. Nagar: Business Statistics, Meenaxi Publication, Meerut

Course Learning Outcomes:

1. Understand the basics of statistics and its applications
2. Understand various statistical tools for business decision-making.
3. Select the appropriate method for data collection, presentation, analysis, and interpretation to make informed decisions
4. Analyze the relationship between two variables of various managerial situations.
5. Compute basic statistical parameters and predict the values of regression, correlation, time series and Index numbers
6. Solve problems for business decision-making and interpret solutions with various statistical Techniques.

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Name of the Programme: Three Year Bachelor of Commerce (Pass Course)

**Title of the Course: Communication Skill of Business Statistical
information**

Paper Code: _____

Semester: II

Semester	Code of Course	Title of Course/Paper	NHEQF Level	Credits
II	-	Communication Skill of Business Statistical Information	5	1.2
Level of Course	Type of Course	Delivery Type of Course		
Introductory	Major	Lectures, One Hours per Week, Total Eighteen Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
EoSE- 1Hrs.		EoSE- 30Marks	EoSE- 40% Marks	

Objectives of the Course:

1. To familiarize the students with practical approach of various Statistical Data Analysis tools that can be used for effective decision making in business.

2.. Provide knowledge and understanding to the students of the methodology of collection and analysis of data using statistical methods

Detailed Syllabus

- Use of Statistics.
- Types of Data
- Collection of Data
- Census and Sampling
- Classification and Tabulation
- Use of Statistical tools and techniques
- Uses of Central Tendency
- Uses of Index Numbers
- Methods for measurement of trends

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