

As per the NEP 2020  
**ABST**  
**(Minor Syllabus)**  
(Effective from Academic Year 2024-2025 onwards)



**Pandit Deendayal Upadhyaya Shekhawati University**

**Sikar (Rajasthan) 307026**

E-mail: [reg.shekhauni@gmail.com](mailto:reg.shekhauni@gmail.com)

Website: [www.shekhauni.ac.in](http://www.shekhauni.ac.in)

*Dr.*  
**Dy. Registrar**  
Pandit Deendayal Upadhyaya  
Shekhawati University,  
Sikar (Rajasthan)



Semester	Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)		
			L	T	P		CWS	MTE	ETE
I	24BAB5101M	Book Keeping	2	0	0	2	10	20	70
II	24BAB5201M	Research Methodology	2	0	0	2	10	20	70
III	24BAB6301M	Direct Tax	4	0	0	4	10	20	70
IV	24BAB6401M	Tax Planning	4	0	0	4	10	20	70

## Semester – I

Course Title:	Book Keeping	Course Code: 24BAB5101M
Total Lecture hour 30		
Unit I	Hours	
Book-keeping: Introduction, Meaning, Features, Scope and Objectives. Book-keeping and Accounting. Meaning, Concept, Importance and Scope of Accounting, Basic Accounting Principles, Conventions, Concepts. Accounting Equations.	8	
Unit II	Hours	
Basic principles of preparing books of journal entries Subsidiary books	8	
Unit III	Hours	
Preparation of trial balance, errors and errors which are not affecting trial balance	7	
Unit IV	Hours	
Use of preparing final accounts/financial statements. Adjustment entries. Preparation of Final Accounts.	7	
Reference Books:		
1	Book-keeping and Accountancy, Jain, Khandelwal and Pareek	
2	Financial Accounting, P. C. Tulsian	
3	Elements of Accounts, T. S. Grewal.	

## Semester – II

Course Title:	Research Methodology	Course Code: 24BAB5201M
Total Lecture hour 30		
Unit I	Hours	
Research: Meaning Objectives, Importance and Types of Research. Use of Statistics. Use of Statistical tools and techniques	10	
Unit II	Hours	
Meaning and concept of Research Methodology, Research Process, Data Collection, and Data Analysis.	6	
Unit III	Hours	
Sampling Theory: Census and sampling, Methods of Sampling, Sampling Distribution,	7	
Unit IV	Hours	
Classification and Tabulation, Uses of Measures of Central Tendency.	7	
Reference Books:		
1	Croxtton & Cowden: Applied Statistics	
2	Karnnel, P. H.: Applied Statistics for Economics	
3	Gupta B. N. : Statistics	
4	Sanchheti & Kapoor: Statistical Methods	
5	K. N. Nagar: Elements of Statistics (Hindi)	

212  
Dy. Registrar  
Pandit Deendayal Upadhyaya  
Jawahar University,  
Raigarh (C.G.)



## Semester – III

Course Title:	Direct Tax	Course Code: 24BAB6301M
<b>Total Lecture hour 60</b>		<b>Hours</b>
<b>Unit I</b>	Advance Payment of Tax, Tax deducted at source (TDS)	15
<b>Unit II</b>	Assessment of Trust, Assessment of Local Authorities	15
<b>Unit III</b>	Assessment of Non-residents and Representative Assessed. Double Taxation Relief.	15
<b>Unit IV</b>	Assessment of Co-operative Societies Penalties and Prosecutions, and Tax Authorities.	15
<b>Reference Books:</b>		
1	Singhanian V.K : Direct Taxes	
2	Girish Abuja : Direct Taxes	
3	Lal B.B. : Income Tax Law and Practice	
4	Lakhotia R.N : Assessment of Companies and their officers	

## Semester – IV

Course Title:	Tax Planning	Course Code: 24BAB6401M
<b>Total Lecture hour 60</b>		<b>Hours</b>
<b>Unit I</b>	Tax Planning, Meaning, Objects, Concept and Problems of Tax Planning, Tax Planning & Residential Status.	15
<b>Unit II</b>	Tax Planning for Employees Remuneration, Tax Planning for Business Organization.	15
<b>Unit III</b>	Capital Gain & Tax Planning Set off and carry Forward of Losses and Tax Planning with Investments	15
<b>Unit IV</b>	Diversion of Income and Tax Planning. Tax Planning for Specific Managerial Decisions and Investment Decisions	15
<b>Reference Books:</b>		
1	N. K. Sharma: Tax Planning, RBD, Jaipur (Hindi)	
2	Singhanian V..K.: Direct Taxes Law and Practice	
3	R. N. Lakhotiya : Tax Management	
4	H. P. Raina : Corporate Taxation—A Handbook	
5	Shah C. K. : Tax Planning, RBD, Jaipur	
6	Patel and Choudhary : Tax Planning (Hindi & English)	

21-  
Dy. Registrar  
Pandit Deendayal Upadhyaya  
Shekhawati University,  
Sikar (Rajasthan)