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

Website: www.shekhauni.ac.in

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
V	**24BAB7501M**	Auditing	4	0	0	**4**	10	20	70
VI	**24BAB7601M**	Computerized Accounting	4	0	0	**4**	10	20	70
VI	**24BAB7602M**	Wages and Salary Administration	4	0	0	**4**	10	20	70

Semester – I

Course Title:	Book Keeping	Course Code: 24BAB5101M
Total Lecture hour 30		**Hours**
Unit I	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	Basic principles of preparing books of journal entries Subsidiary books	8
Unit III	Preparation of trial balance, errors and errors which are not affecting trial balance	7
Unit IV	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		**Hours**
Unit I	Research: Meaning Objectives, Importance and Types of Research. Use of Statistics. Use of Statistical tools and techniques	10
Unit II	Meaning and concept of Research Methodology, Research Process, Data Collection, and Data Analysis.	6
Unit III	Sampling Theory: Census and sampling, Methods of Sampling, Sampling Distribution,	7
Unit IV	Classification and Tabulation, Uses of Measures of Central Tendency.	7
Reference Books:		

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

1	Croxton & 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)

Semester – III

Course Title:	Direct Tax	Course Code: 24BAB6301M
Total Lecture hour 60		**Hours**
Unit I	Advance Payment of Tax, Tax deducted at source (TDS)	**15**
Unit II	Assessment of Trust, Assessment of Local Authorities	**15**
Unit III	Assessment of Non-residents and Representative Assessed. Double Taxation Relief.	**15**
Unit IV	Assessment of Co-operative Societies Penalties and Prosecutions, and Tax Authorities.	**15**
Reference Books:		
1	Singhania 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
Total Lecture hour 60		**Hours**
Unit I	Tax Planning, Meaning, Objects, Concept and Problems of Tax Planning, Tax Planning & Residential Status.	**15**
Unit II	Tax Planning for Employees Remuneration, Tax Planning for Business Organization.	**15**
Unit III	Capital Gain & Tax Planning Set off and carry Forward of Losses and Tax Planning with Investments	**15**
Unit IV	Diversion of Income and Tax Planning. Tax Planning for Specific Managerial Decisions and Investment Decisions	**15**
Reference Books:		
1	N. K. Sharma: Tax Planning, RBD, Jaipur (Hindi)	
2	Singhania 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)	

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

Semester – V

Course Outcome:

Upon successful completion of this course, students will be able to:

- To introduce the concept of auditing and to enable students to examine and discuss its various aspects. To enable the students to understand the appointment of auditors, powers and duties.
- To enable students to assess the audit techniques and the concepts of internal control and internal checks. To compare and contrast the need for internal audit and procedure of auditing. To enable the students to understand vouching, verification of assets and liabilities.

Course Title:	**Auditing**	**Course Code: 24BAB7501M**
		Hours
Total Lecture hour 60		
Unit I	Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.	**15**
Unit II	Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.	**15**
Unit III	Vouching, Verification of Assets and Liabilities	**15**
Unit IV	Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.	**15**

Semester – VI

Course Objective

This course aims to make students understand and to acquire basic knowledge in the Computerized accounting systems and its applications in the area of business.

Course Outcomes

On Successful completion of the Course, Students will be able to:

CO 1: Compare the differences between manual accounting and Computerised accounting and develop skills to master the practical aspects of Computerised accounting.

CO 2: Prepare Final accounts of Sole traders and maintain other registers and reports pertaining to accounts and Inventory.

Course Title:	**Computerized Accounting**	**Course Code: 24BAB7601M**
		Hours
Total Lecture hour 60		
Unit I	Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerized Accounting – Features of Accounting packages. Company Creation and Accounting Masters	**15**
Unit II	Creation of Company- steps-selecting a company-closing a company-alter -delete a company – Accounts Groups-Predefined Groups– Ledgers – create-alter- delete, voucher types – short cut keys- Voucher Entry-display - alter – delete – Features – Accounting Features- Inventory Features-Configuration menu-- Day Book – Cash and Bank Books-Rectification of Errors-altering the transactions- Bank Reconciliation Statement.	**15**
Unit III	Creation of Stock Groups – display-alter-delete-Stock categories – creation - Stock items-create-display-alter-delete – Godowns - Units of Measure - Inventory Vouchers-Display of	**15**

Dy. Registrar
Pandit Deendayal Upadhyaya
Shekhawati University

	inventory reports & statements.	
Unit IV	Final Accounts of Sole Traders: Trial Balance - Profit and Loss Account - Balance Sheet-Preparation of Final Accounts-Generation of Reports-Account Books – Registers - Statement of Accounts	**15**

Reference Books:

1. Computerised Accounting and Business systems: Kalyani publications
2. Vaagdevi publications
3. Aakash Business Tools: Spoken Tutorial project IIT Bombay
4. Mastering Tally: Dinesh Maidasani, Firewal Media
5. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
6. Manuals of Respective Accounting packages

Course Objectives:

- To provide a comprehensive understanding of wages and salary systems, including concepts, theories, principles, and factors influencing wages.
- To examine wage structures, living wages, minimum wages, fair wages, and the principles of wage fixation in India.
- To explore bonus systems, profit-sharing, administration of wages and salaries, and productivity-linked incentives.

Course Outcome:

- Explain the concepts, theories, and principles underlying wages and salary systems.
- Analyse the factors that influence wage determination and various components of wages.
- Evaluate different systems of wage payment and structures, including the concept of living wages.
- Discuss the significance of minimum wages, fair wages, and the reports of the Fair Wages Committee and Bhoothligam Study Group.
- Understand the principles and mechanisms of wage fixation in India, including the roles of Wages Boards and Pay Commissions.
- Examine the concepts and practices related to bonus systems and profit-sharing in organizations.
- Describe the administration of wages and salary systems, including issues of equity and efficiency.
- Analyse the role of incentives and productivity-linked schemes in enhancing organizational performance.

Course Title:	**Wages and Salary Administration**	**Course Code: 24BAB7602M**
Total Lecture hour 60		**Hours**
Unit I	Wages and Salary: Concepts theories, principles of good wage system, factors affecting wages, various components of wages.	**15**
Unit II	System of Wage Payment, ware structure, the concept of Living wages.	**15**
Unit III	Minimum wages and fair wages. The fair wages committee report and Bhoothligam study group report.	**15**
Unit IV	Principles of Wage fixation in India - Wages board and pay commission.	**15**

Reference Books:

1. Wage Policy in India" by V.V. Giri, Oxford University Press, 4th edition, 2023
2. "Wages and Salary Administration" by H.L. Kumar, McGraw Hill Education, 6th edition, 2022

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

3. "Industrial Wages in India: Wage Fixation and Wage Policies" by S. MahendraDev, Academic Foundation, 2nd edition, 2021
4. "Compensation Management" by B.D. Singh, Pearson Education India, 5th edition, 2023
5. "Compensation" by Milkovich, Newman, and Gerhart, McGraw-Hill Education, 13th edition, 2024
6. "Wage and Salary Administration in Human Resource Management" by Leonard J. White and Milton R. Blood, South-Western College Pub, 8th edition, 2023
7. "Wages and Employment Across Skill Groups: An Analysis for West Germany" by Helmut Farber, Springer, 2nd edition, 2022

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