

Maharshi Dayanand Saraswati University, Ajmer (Rajasthan)
Syllabus
(Scheme of Examination and Courses of Study as per UGC Curriculum and
Credit Framework for undergraduate Programme under NEP-2020)
Bachelor of Commerce (Hons.)
Accountancy & Business Statistics (A.B.S.T.)



B. Com (Honours)
Accountancy & Business Statistics (A.B.S.T.)
(10+2+4Pattern)
(w.e.f.) Session 2025-26

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Scheme of Examination

1. The teaching and examination of Under Graduate (Honours) will be on semester basis according to New Education Policy 2020.
2. The students/faculty is advised to consider the content of the syllabus only for teaching and examination in all Under Graduate (Honours) courses.
3. Semester I & II will include four papers each. Out of these, one Discipline Specific Core (DSC) paper and two Interdisciplinary Course (IDC) papers will be compulsory. In addition, the candidate must choose one optional paper from the three papers offered under Ability Enhancement Courses (AEC).
4. Semester III & IV will also include four papers each. Out of these, two Discipline Specific Core (DSC) papers will be compulsory. Additionally, the candidate must choose one optional paper from two IDC papers, and one optional paper from three papers under Skill Enhancement Courses (SEC).
5. Semester V & VI will include five papers each. In these semesters, one DSC paper will be compulsory. The candidate must also choose one optional paper from two additional Discipline Specific Elective Course (DSE) papers, along with one paper from AEC, one from Value Added Courses (VAC) and one from SEC.
6. Semester VII will consist of four papers. Two DSC papers will be compulsory and the candidate must choose two optional papers from three DSE papers offered.
7. Semester VIII will have two papers, both from DSE. The candidate must select two papers from a set of three DSE offerings, as all papers in this semester are drawn from the core discipline.
8. Students opting for a Bachelor's (Honours with Research) degree must complete a minimum of 12 credits through a Dissertation in their major discipline during Semester VIII.
9. The scheme of the examination for each Internal and External Course examination (end of Semester) in Under Graduate (Honours) semester scheme will be as follow:
 - ❖ There will be internal assessment (30 Marks) and external (70 Marks) examination and student must pass 'External Exam' and 'Internal Assessment' separately.
 - ❖ The question paper of semester exam for the Discipline Specific Core Course (DSC), Discipline Specific Elective Course (DSE), Inter Disciplinary Course (IDC), Ability Enhancement Course (AEC), Value

Added Course (VAC) and Skill Enhancement Course (SEC) will be of 70 marks, and it will be divided in two parts i.e., Part -A and Part- B.

- **Part -A** will consist of 10 compulsory questions. There will be at least three questions from each unit and answer to each question shall be limited up to 50 words. Each question will carry two marks. Total 20 Marks.
- **Part –B** will consist of 10 questions. At least three questions from each unit are set and student will have to answer five questions, selecting at least one question from each unit. The answer to each question shall be limited to 400 words. Each question carries 10 Marks. Total 50 Marks.

10. **Internal Assessment** will be based on Students participation in classroom activities, attendance, extra-curricular activities and assignment.
11. The minimum passing standard for IA (Internal Assessment) and External Examinations shall be 40%, i.e. 12 marks out of 30 marks and 28 marks out of 70 marks respectively for theory courses

**B. Com Part-I (Hons.) Accountancy & Business Statistics (A.B.S.T.)
(Semester I & II)**

Course Structure and Distribution of Marks

Semester	Paper Code	Courses	DSC/ IDC /DSE/AE C/SEC/V AC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester I	COMHONS 1001T	Corporate Accounting	DSC	6	30	70	100
	COMHONS 1002T	Principles of Management	IDC-1&II	6	30	70	100
	COMHONS 1003T	Business Economics		6	30	70	100
	ENG5160 T-A/Hin5.1-002/ सामान्य हिन्दी	General English/General Hindi/Rajasthani (Choose any one of them)	AEC *	2	30	70	100

AEC * The Syllabus will be same as provided by the university for B. Com / B.Sc. / B.A.

Semester	Paper Code	Courses	DSC/IDC/ DSE/ AEC/ SEC/ VAC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester II	COMHONS 2001T	Business Statistics	DSC	6	30	70	100
	COMHONS 2002T	Business Law	IDC-I&II	6	30	70	100
	COMHONS 2003T	Economic Environment in India		6	30	70	100
	ENG5261 T-A/HIN 5.2-002/ सामान्य हिन्दी	English & Communication/ Hindi Communication /Rajasthani Communication Skill (Choose any one of them)	AEC *	2	30	70	100

AEC * - The Syllabus will be same as provided by the university for B. Com / B. Sc. / B.A.

Semester - I
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS1001T: CORPORATE ACCOUNTING

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Accounting for Share Capital and Debentures: - Types of Shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-back of shares; Issue and Redemption of Preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind. AS) and Guidance Notes as applicable.

Unit-II

Financial Statements of Companies: -Preparation of Financial Statements of Companies as per Companies Act, 2013 including Managerial Remuneration, Disposal of Profits.

Valuation of Goodwill and Shares: -Meaning and Different Methods for Calculation of Goodwill and Shares.

Unit-III

Corporate Restructuring: - Internal Reconstruction: Alteration and Reduction of Share Capital, Accounting Entries for Internal Reconstruction as per Provisions of Companies Act, 2013.

Accounting for Amalgamation of Companies: -Applying AS 14/Ind. As 103(Excluding Inter-Company Holdings)

Holding Company and Subsidiary Companies: -Consolidated Financial Statements.

Course Outcomes:

Upon successfully completion of the course, the student will be able to do understand: -

- Entries for Issue of Shares and Debentures.
- Final Accounts of the Companies.
- Valuation Methods of Goodwill and Shares.
- Corporate Reconstructing Scheme.

Suggested Readings:

1. Agarwal, Shah, Agarwal, Sharma, Agarwal: Corporate Accounting RBD Jaipur
2. Jain, Khandelwal, Pareek: Corporate Accounting (Ajmera Book Co., Jaipur)

3. Maheshwari S.N.: Corporate Accounting (Vikas Publishing House, New Delhi)
4. Gupta R.L., Radhaswamy M.: Company Accounts (Sultan Chand & Sons New Delhi)
5. Monga J.R., Ahuja, Girish & Sahgal Ashok: Financial Accounting (Mayur Paper Backs, Noida)
6. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts, S.Chand& Co., New Delhi.

Semester – I
BUSINESS ADMINISTRATION
Inter Disciplinary Course (IDC)
COMHONS1002T: PRINCIPLES OF MANAGEMENT

Max. Marks: 30 + 70 = 100

Credits: 06

Unit-I

- Management: Introduction, Meaning and Definition, Nature, Importance.
- Principles of Management.
- Schools of Management Thought.
- Planning: Meaning, Importance, Types& Process.
- Recent Practices in Management.

Unit-II

- Organization and organization structures.
- Span of control.
- Centralization and decentralization.
- Delegation of Authority.
- Management by objectives (MBO).
- Directing: Meaning, Importance, Techniques.

Unit-III

- Controlling: Meaning, Process, Importance, Techniques.
- Leadership: Meaning, Styles, Theories, Importance.
- Motivation: Meaning, Theories, Application.
- Coordination: Meaning, Need and Techniques.

Course Outcomes:

This course provides opportunities to the students to apply management concept in real business world situations. Assess managerial practices and choices relatives to ethical principles and standards. Specify how the managerial tasks of planning, organizing, controlling, directing etc. can be executed in a variety of circumstances in organizations.

Suggested Readings:

1. Principles and Practice of Management: L.M. Prasad, Sultan Chand & Sons
2. Management: Stephen P. Robbins, Mary Coulter, Agna Fernandez
3. Organization and Management: R.D. Agarwal
4. Management: Rajpurohit, Sharma, Sharma, Gupta, Ajmera Book Company, Jaipur.
5. Management, G.S. Sudha, Ramesh Book Depo.
6. Principles of Management: R.L. Naulakha, RBD Publications

Semester – I
ECONOMIC ADMINISTRATON AND FINANCIAL MANAGEMENT
Inter Disciplinary Course (IDC)
COMHONS1003T: BUSINESS ECONOMICS

Max. Marks: 30+70=100

Credit-06

Unit-I

Introduction: Meaning and Definition of Economics. Different Types of Economics. Business Economics: Meaning, Definition and Scope. Utility Approach: Law of Diminishing Marginal Utility. Law of Equi-Marginal Utility. Consumer's Surplus. IC Approach: Meaning, Properties and Equilibrium; Price Effect, Income Effect and Substitution Effect and its Separation Methods. Demand: Meaning, Types of Demand, Law of Demand and Elasticity of Demand. Law of Supply.

Unit-II

Factors of Production and their Role in Production Process. Theory of Production: Law of Variable Proportions, ISO-Product Curve, ISO-Cost Curve, Least Cost Combination, cobb-Douglas production function. Economies & Dis-Economies of Scale and Returns to Scale. Theory of Cost: Types of Cost, Short Run Cost, Long Run Cost and their Relationships.

Unit-III

Market: Meaning and Classification. Revenue Curves in Different Markets. Producer's Equilibrium. Market Equilibrium. Price Ceiling and Price Flooring. Price and Output Determination under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly Market. Theories of Rent, Wages, Interest and Profit. National Income: Definition, Measurement and Distribution. National Income and Economic Welfare.

Course Outcomes:

This course will enable the students to combine practice and theoretical knowledge of business economics. The students will help in developing an awareness of the competitiveness of the environment in which the firm operates in different markets. They will also be aware of the different competition to deal with the consumer, cost, and scale of production and maximize customer satisfaction with the highest profit & wealth.

Suggested Readings:

1. Jhingan, M.L., Micro economic theory, Vrinda publication P Ltd.
2. Dwivedi, D. N. Managerial Economics. Vikas Publishing House.
3. Mehta, P. L. Business Economics. Sultan Chand & Sons.
4. Dewett, K. K. Business Economics. S. Chand Publishing.
5. Aryasri, A. R., & Rao, P. J. P. Managerial Economics and Financial Analysis. McGraw Hill Education.

Semester – II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS2001T: BUSINESS STATISTICS

Max. Marks: 30+70=100

Credits: 06

Unit-I

Introduction to Business Statistics: - Meaning, Definition, Origin and Development, Application of Statistics, Importance and Distrust, Uses in Business, Limitations of Statistics.

Collection of Data: - Primary and Secondary Data, Classification, Tabulation, Construction of Frequency Distribution.

Analysis of Univariate Data: - Measurement of Central Tendency, Measures of Dispersion and Skewness.

Unit-II

Analysis of Bivariate Data: (Only Linear): -

Correlation Analysis: - Meaning, Types, Degree and Interpretation of Coefficient of Correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both Ungrouped and Grouped), Spearman's Rank Difference, Concurrent Deviation, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r²', Probable Error, Standard Error.

Regression Analysis: - Meaning, Utility, Types, Regression Lines, Methods of Creating Regression Lines: Graphic and Algebraic, Regression Coefficient, Application in Business, Standard Error of Estimate.

Unit –III

Index Number: - Meaning, Types and Uses, Methods of Constructing Price and Quantity Indices (Simple and Weighted), Chain base Index Number, Base Shifting, Splicing and Deflating, Problems in Constructing Index Numbers, Consumer Price Index, Number, Test of Adequacy.

Analysis of Time Series: - Meaning, Importance, Cause of Variations in Time Series Data, Components of a Time Series, Decomposition- Additive and Multiplicative Models, Determination of Trend-Moving Average Method and Method of Least Squares, Computation of Seasonal Indices by Simple Average, Moving Average, Ratio to Moving Average and Link Relative Methods.

Interpolation and Extrapolation: -Definition, Uses, Assumptions, Methods: - Graphic Method, Lagrange's Method, Newton's Advancing Differences Method, and Binomial Method.

Course Outcomes: -

Student will be Able to understand:

- Develop Practical Competition Skills and Problem-Solving Capabilities Utilizing Appropriate Analytical Approaches to given Problem.
- Able to Independently Calculate Basic Statistical Parameters (Mean, Measures of Dispersion, Correlation Coefficient, Indices etc.).
- Understand and Appreciate the Need to Solve a Variety of Business- related Problems using a Systematic Approach Involving Accepted Statistical Techniques.
- Develop Understanding of Data Collection Techniques for Research, survey and Investigation.
- Develop Knowledge of price changes effect through identifying trends and indices.

Suggested Readings:

1. Yadav, Jain & Mittal: Business Statistics (Malik & Co. Jaipur)
2. Ranga, Gupta, Goyal, Bhatnagar: Business Statistics (Ajmera Book Co. Jaipur)
3. Oswal, Agarwal, Singhvi, Paldecha, Agarwal: Statistics (Ramesh Book Depot Jaipur)
4. Hooda, R.P.: Statistics for Business & Economics (Macmillan, New Delhi)
5. Ya-Lun Chou: Statistical Analysis with Business & Economic Applications (Holt, Rinehart & Winster, New York)
6. Hoel & Lessen: Basic Statistics for Business & Economics (John Wiley and Sons, New York)
7. Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi

Semester-II
BUSINESS ADMINISTRATION
Inter Disciplinary Course (IDC)
COMHONS2002T: BUSINESS LAW

Max. Marks: 30 + 70 = 100

Credit: 06

Unit-I

The Indian Contract Act, 1872 (section 1 to 75)

The Indian Contract Act, 1872 (section 124 to 238)

Unit-II

Sale of Goods Act, 1930

Consumer Protection Act, 2019

Unit –III

Negotiable Instruments Act, 1881

Partnership Act, 1932

The Limited Liability Partnership Act, 2008

Course Outcomes:

After completion of Business Law, the students will be able to demonstrate and understand the legal environment of business, apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology and formulates business related legal and ethical regulations, procedural and substantive laws, court structure etc.

Suggested Readings:

1. Mercantile Law: N.D. Kapoor, Sultan Chand & Sons
2. Mercantile Law: M.C. Shukla, Sultan Chand & Sons
3. Business Law: R.L. Nolakha, R.B.D.
4. Business Law: M.C. Kuchhal, Vivek Kuchha, Vikas Publishers
5. Business Law Paperback: Pillai R.S.N., V. Bagavathi

Semester-II
ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT
Inter Disciplinary Course (IDC)
COMMONS2003T: ECONOMIC ENVIRONMENT IN INDIA

Max. Marks: 30+70=100

Credit-06

Unit-I

Economic Environment: Meaning, Factors Affecting Economic Environment. Indian Economic Environment and Basic Features of Indian Economy. New Economic Policy and its Effect. Economic Planning – Meaning, Importance, Objectives and Achievements of Planning in India. NITI Ayog- Main Features. Population: Characteristics, Theories and New Population Policy.

Unit-II

Problems of Unemployment and Poverty, Disparity of Income & Wealth in India. Role of Self-Employment and Skill Development. Human Resources and Economic Development. Agriculture Sector in India: Role & Developments, Land Reforms, Problems, Remedial Measures and Government Initiatives. WTO and Indian Agriculture.

Unit-III

Industrial Sector in India: Importance & Developments, Problems and Government Initiatives. Industrial Policy and Recent Trends. Service Sector in India: Feature and Recent Developments. Foreign Trade of India: Volume, Direction & Composition. Brief Understanding of E-Commerce, Fin-tech and E-Governance. Digital Transformation and its Impact on the Indian Economy.

Course Outcomes:

The students will be able to understand mixed economy of India and all the external economic factors that influence buying habits of consumers and business. It helps students to understand the role and function of basic components of sustainable development, economic growth, environmental protection, social equity, and institutional capacity.

Suggested Readings:

1. Agarwal A.N.: Indian Economy, New age international Pvt. Ltd.
2. Mishra &Puri: Indian Economy, Himalaya Publishing House
3. Rudra Dutt & Sundaram: Indian Economy, S.Chand Publishing, New delhi
4. Planning Commission: Various Plans & Reports.
5. Kapila Uma: Indian Economy since Independence
6. Department of Economic Affairs (website)
7. NITI Aayog: Annual Report.

B. Com Part-II (Hons.) Accountancy & Business Statistics (A.B.S.T.)
(Semester III & IV)
Course Structure and Distribution of Marks

Semester	Paper Code	Courses	DSC/IDC /DSE/AE C/SEC/V AC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester III	COMHO NS 3001T	Cost Accounting-I	DSC	6	30	70	100
	COMHO NS3002T	Financial Accounting - I		6	30	70	100
	COMHO NS3003T/ 3004T	Company Law Or Banking Framework in India (Choose any one of them)	IDC	6	30	70	100
	COMHO NS3005T/ 3006T/30 07T	Basic Computer Skills/ Fundamental of Insurance/ Rural Entrepreneursh ip/ (Choose any one of them)	SEC	2	30	70	100

Semester		Courses	DSC/IDC /DSE/AE C/SEC/V AC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester IV	COMHO NS4001T	Income Tax Law and Accounts	DSC	6	30	70	100
	COMHO NS 4002T	Management of Finance: Theories and Practice		6	30	70	100
	COMHO NS4003T/ 4004T	Principles of Marketing Or Monetary Economics (Choose any one of them)	IDC	6	30	70	100
	COMHO NS4005T/ 4006T/40 07T	Indian Accounting Standards &IFRS /Fundamental of Entrepreneurs hip/ E-Banking (Choose any one of them)	SEC	2	30	70	100

Semester – III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS3001T: COST ACCOUNTING-I

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Introduction: - Nature and Scope of Cost Accounting, Cost Concepts and Classification, Elements of Cost, Installation of Costing System, Costing Methods and Techniques, Concept of Cost Audit, Cost Accounting Standards.

Accounting for Material: - Material Control –Concept and Techniques, Pricing of Material Issues, Accounting Treatment of Material Losses.

Accounting for Labour: - Labour cost control procedure, Labour Turnover, Idle Time and Overtime, Methods of Wage Payment-time and Piece rates, Incentives Schemes.

Unit-II

Accounting for Overhead: -Classification, Departmentalization, Apportionment and Absorption of Overheads, Determination of Overhead Rates, under and over absorption and its treatment.

Cost Ascertainment: - Unit Costing, Job, Batch and Contract Costing.

Unit-III

Operating (Service) Costing

Process Costing-including inter process profit.

Reconciliation of Cost and Financial Accounts.

Course Outcomes:

This course provides basic knowledge of cost accounting, including cost elements, methods, and control techniques. It covers material, labour, and overhead accounting along with job, process, and service costing. Students also learn cost reconciliation and cost audit concepts.

Suggested Readings:

1. Arora M.N.: Cost Accounting- Principles and Practices; Vikas, New Delhi
2. Jain S.P. and Narang K.L.; Cost Accounting: Kalyani, New Delhi
3. Tulsain P.C; Practical Costing; Vikas New Delhi
4. Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, Cost Accounting
Ajmera Books Co., Jaipur
5. Surolia, Agarwal, Sharma-Cost Accounting, Shivam Books Depo
6. Oswal, Maheshwari, Sharma, Mantri- Cost Accounting, Ramesh Books Depo,
Jaipur
7. Khan, M.Y. and Jain P.K.: Cost Accounting, Tata McGraw-Hill, New Delhi
8. Horngren, Charles, Foster and Datar: Cost Accounting-A, Managerial
Emphasis, Prentice Hall of India, N. Delhi.
9. Agarwal, M.L.: Cost Accounting, Satiya Bhawan, Agra

Semester – III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS3002T: FINANCIAL ACCOUNTING - I

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Departmental Accounts: - Meaning, Need of Departmental Accounts, Departmental Accounting including Inter Departmental Transfer,

Branch Accounts: -Objectives of Branch Accounting, Types of Branches, Accounting for Dependent and Independent Branches Including Foreign Branches.

Unit-II

Insurance Claims: -Determination of Insurance Claim for Loss of Stock (Including abnormal goods) and Loss of Profit.

Accounting for Investment and Stock Market Transactions

Unit-III

Royalty Accounts: -Definition of Royalty, Minimum Rent, Short Workings, Strikes and Lock-outs, Accounting for Royalty.

Voyage Accounts: -Meaning, Important Terminology, Voyage Accounts in case of Complete and Incomplete Voyage.

Hire Purchase Accounting: -Introduction, Features of Hire Purchase, Important Terminology, Accounting for High Value Goods and for Goods of Smaller Values.

Course Outcomes:

This course enables students to understand and apply accounting principles related to departmental and branch accounts, including inter-departmental and foreign branch transactions. It also covers practical topics like insurance claims, investment accounting, royalty and voyage accounts, and hire purchase transactions. Students will gain the ability to handle specialized accounting treatments used in various business scenarios.

Suggested Readings:

1. Agarwal, Shah, Agarwal, Sharma, Agarwal: Financial Accounting and Decision Making (Ramesh Book Depot, Jaipur)
2. M.R. Agarwal: Financial Accounting and Decision Making (Mayur Paper Backs Jaipur)
3. Howngran, Charles, Foster and Dater et.al.: Cost Accounting–Managerial Emphasis, Prentics hall, New Delhi
4. Anthony, Robert &Rece. Et.al.: Principles of Management Accounting
5. Gupta R L and Radhaswamy, M Financial Accounting, Sultan Chand Sons, New Delhi
6. Mongra, J, R, Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S Chand & Sons New Delhi

Semester – III
BUSINESS ADMINISTRATION
Inter Disciplinary Course (IDC)
COMHONS3003T: Company Law

Max. Marks: 30 + 70 = 100

Credits: 06

Unit – I

Company: Meaning, Definition, Characteristics, Nature and Scope, Historical Background of Company, Kinds of Companies.

Formation and Incorporation: Role of Promoters, Legal Position of Promoters, Procedure for Incorporation of Companies, Effects of Incorporation of Company, Pre-incorporation/Preliminary contracts, **Corporate Veil:** Concept, Circumstances for lifting the Corporate Veil.

Memorandum of Association: Meaning, Purpose, Contents and Alternation Provisions Doctrine of Ultravires.

Unit – II

Articles of Association: Meaning, Purpose, Content. Alternation Provisions, Doctrine of Constructive Notice, Doctrine of Indoor Management.

Prospectus: Statutory Provisions and Consequences of Misstatement in Prospectus, Statement in lieu of Prospectus, Shelf Prospectus, Abridged Prospectus and Red-herring Prospectus.

Shares: Meaning, Types of Shares, Transfer and Transmission of Shares, Voting Rights, Share Capital-Meaning, Kinds, Alternation, Reduction.

Borrowing Powers: Consequences *Ultravires* Borrowings. Charge-Fixed and Floating, Crystallization of Floating charge. **Debentures:** Meaning, Types.

Key Managerial Personnel: Director, Managing Director, Whole Time Director, Women Director, their Appointments, Rights, Duties, Liabilities, Remuneration and Disqualification. Company Investigation, Prevention of Oppression and Mismanagement. Role of SFIO.

Unit – III

Company Secretary: Role, Appointment, Qualification, Powers, Duties and Liabilities.

Company Meetings: Kinds, Quorum, Notice, Agenda, Motion and Resolution, Minutes, Methods of Voting, Proxy.

Winding up of Company: Meaning, Types, Procedure, Payment of Liabilities in the event of Winding up, Role of Official Liquidator, Court and National Company Law Tribunal.

Note: - Provisions of Companies Act. 2013 will be applicable with latest amendments.

Course Outcomes:

On successful completion of the course, the students will be able to interpret the legislative framework relating to company as per Companies Act 2013. Categorize the various types of companies, Summarize the issue of capital. Prepare the various documents relating to formation of company. Student will get knowledge about company secretary also. Imparting knowledge to work as Assistant to legal advisor.

Suggested Readings:

1. P P S Gogna: A Textbook of Company Law, S Chand.
2. Jain and Sharma: Company Law & Sec. Practice (Hindi)
3. Mathur, Nolakha: Company Law & Sec. Practice (Hindi)
4. Avtar Singh: Secretarial Practice.
5. Sherlkar: Secretarial Practice.

Semester – III
ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT
Inter Disciplinary Course (IDC)
COMHONS3004T: BANKING FRAMEWORK IN INDIA

Max. Marks: 30+70=100

Credit-06

Unit -I

Introduction to Banking: Definition, Evolution and Functions of Banks. Banking Structure and Organization in India. Reserve Bank of India: History and the RBI Act, 1934. Banking Regulation Act, 1949. Monetary Policy and Credit Control by RBI.

Unit -II

Types of Deposits. Account Opening Procedures and KYC Norms. E-Banking Services: Meaning, Importance, Platforms- NEFT, RTGS, IMPS, UPI: Security and Risk Management Tools. Loan and Credit Facilities, Types of Loans and Advances. On-Performing Assets: Meaning and Types.

Unit -III

Banker-Customer Relationship: General and Special. Customer Rights and Responsibilities. Negotiable Instruments: Concept and Types. Cheques, Bills of Exchange and Promissory Notes-Elements and Parties Involved. Basic Understanding of Crossing, Acceptance, Endorsement, Presentation, Dishonour, Noting and Protesting of Negotiable Instruments. Letter of Credit: Meaning and Types.

Course Outcomes:

To develop a comprehensive understanding of the Indian banking framework, including banking regulations, electronic banking, loan facilities, and payment systems. Acquire practical knowledge of customer-banker relationships, negotiable instruments, and Letter of Credit.

Suggested Readings:

1. Varshney P.N.- Banking Law and Practice, Sultan Chand and Sons
2. Mathur S.K., Banking Law and Practice in India, Shivam Book House P. Ltd. Jaipur
3. TANNAN M L, Banking Law and Practice in India, LexisNexis
4. Kandasami K. P., Banking Law and Practice, S. CHAND
5. Kothari Vinod, Banking Law and Practice in India, LexisNexis

Semester – III
Skill Enhancement Course (SEC)
COMHONS3005T: Basic Computer Skills

Max. Marks: 30 + 70 = 100

Credits: 02

Unit-I

Basics of Computers: - Definition of a Computer - Characteristics of computers, Applications of Computers – Block Diagram of a Digital Computer – I/O Devices, hardware, software human ware, application software, system software, Memories - Primary, Auxiliary and Cache Memory.

MS Windows: – Desktop, Recycle bin, My Computer, Documents, Pictures, Music, Videos, Task Bar, Control Panel.

Unit-II

MS-Word: - Features of MS-Word - MS-Word Window Components - Creating, Editing, Formatting and Printing of Documents – Headers and Footers – Insert/Draw Tables, Table Auto format – Page Borders and Shading – Inserting Symbols, Shapes, Word Art, Page Numbers, Mail Merge.

Unit-III

MS-PowerPoint: - Features of PowerPoint – Creating a Presentation - Inserting and Deleting Slides in a Presentation – Adding Clip Art/Pictures -Inserting Other Objects, Audio, Video - Resizing and scaling of an Object – Slide Transition – Custom Animation.

AI Tools: - AI Tools for Writing, Research & Content Creation:

ChatGPT (by OpenAI), Google Gemini: Prompt, writing assistance, ideation.

Course Outcomes: -

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

- Demonstrate basic understanding of computer hardware and software.
- Apply skills and concepts for basic use of a computer.
- Identify appropriate tool of MS office to prepare basic documents, charts, spreadsheets and presentations.

- Create personal, academic and business documents using MS office.
- Create charts and presentations.
- Analyze data using charts.
- Knowledge of Generative AI tools

Suggested Readings: -

1. Working in Microsoft Office – Ron Mansfield - TMH.
2. MS Office 2007 in a Nutshell –Sanjay Saxena – Vikas Publishing House
3. Introduction to Computers, Peter Norton, Mc Graw Hill, 2012
4. Computer Fundamentals by P.K. Sinha, BPB Publication.
5. Computer Fundamentals and Programming in C, Reema Thareja, OXFORD University Press.
6. Microsoft; 2007/2010 Microsoft Office System; PHI.
7. MS-Office, Dr. S. S. Shrivastava, Published by Laxmi Publication
8. Office 2019: In Easy Steps, Michal Price, BPB Publication.
9. “AI Superpowers” by Kai-Fu Lee

Semester – III
Skill Enhancement Course (SEC)
COMHONS3006T: Fundamentals of Insurance

Max. Marks: 30 + 70 = 100

Credits: 02

Unit – I

Introduction to Insurance: Purpose, Need and Types-Life Insurance, Marine, Fire, Medical, General Insurance, Agriculture. Insurance as a Social Security Tool, Insurance and Economic Development. Insurance Act, 1938: Provisions and Guidelines.

Life Insurance: Meaning, Need, Functions, Principles and Importance, ULIP-Meaning.

Unit – II

Insurance Documentation: Proposal and Application Form, Underwriting, Warranties, Medical Examination, Policy Construction and Delivery, Policy Provision, Lapse Revival and Surrender Value. Suicide and Payment of Insured Amount.

Life Insurance Risk: Factors Governing Sum Assured; Measurement of Risk and Mortality Table, Calculation of Premium, Life Insurance Fund, Valuation and Investment of Surplus: Payment of Bonus.

Group Insurance and Pensions, IRDA Act, 1999: Objectives, Functions and Composition.

Unit – III

Fundamentals of Agency Law Insurance Intermediates, Definition of an Agent, Agent's Regulations, Pre-requisite for obtaining License, Procedure of becoming an Agent, Duration of License, Cancellation of License, Revocation or Suspension/Termination of an Agent Appointment and Code of Conduct, Agent's Remuneration. Prohibition of Unfair Practices. Functions of the Agent, Proposal form and other form for grant of cover, Financial and Medical Underwriting, Nomination and Assignment, Procedure Regarding Settlement of Policy Claims.

Course Outcomes:

On successful completion of the course students will be able to evaluate the growth and development of insurance business. Understand the working and functioning of the insurance sector. Obtain and overview of regulatory framework of insurance sector.

Suggested Readings:

1. Mishra. M.N.: Insurance Principles and Practice: S.Chand and Co., New Delhi
2. Dr. RakeshKothri, Dr. V.K. Joshi, Dr. Mukesh Jain, Fundamental of Life Insurance, RBD. Publication House.
3. Gupta O.S.: Life Insurance: Frank Brothers, New delhi
4. Vinayakam N. Radhaswamy and Vasudeven SV: Insurance – Principles and Practice. S.Chand and Co., New delhi

Semester – III
Skill Enhancement Course (SEC)
COMHONS3007T: Rural Entrepreneurship

Max. Marks: 30+70=100

Credit: 02

Unit - I

Concept and Importance of Entrepreneurship - Theories of Entrepreneurship: Innovations, X-Efficiency, Risk Bearing - Qualities and Functions of an Entrepreneur - Women Entrepreneurship -Eco-preneurship (Environmental Entrepreneurship).

Unit - II

Rural Entrepreneurial Ecosystem – Factors, Problems and Challenges of Rural Entrepreneurships - Process of Identification of new Entrepreneurship Opportunities in Rural Areas - New Entrepreneurship Opportunities in Farm and Non-farm sector.

Unit- III

Financing the Rural Entrepreneurship: procedures to obtain formal loans from banks and other institutions, Crowd Funding and Venture Capital, Special role of NABARD in promoting and supporting the rural Entrepreneurship - Government Schemes for promotion of Rural Entrepreneurship.

Course Outcomes: -

At the end of the course, the students will be familiar with the innovative entrepreneurial thinking and have an understanding of various entrepreneurial strategies in line with sustainable rural development.

Suggested Readings:

1. Gordona, E and N. Natarajan: Entrepreneurship Development, Himalaya Publishing House Pvt. Ltd, Mumbai, 2017.
2. Sudhir Sharma, Singh Balraj, Singhal Sandeep, Entrepreneurship Development, Wisdom Publications, Delhi, 2005.
3. Drucker, P., Innovation and Entrepreneurship: Practice and Principles, Harper & Row, New York, 1985; revised edn., Butterworth-Heinemann, Oxford, 1999.
4. National Council of Rural Institute (NCRI): Curriculum for Rural Entrepreneurship, 2019.
5. NITI Aayog report.

Semester- IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS4001T: INCOME TAX LAW AND ACCOUNTS

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Introduction and Definitions, Tax Administration and Authorities, Residential Status and Incidence of Tax, Exempted Income, Computation of Taxable Income under the head Salaries, Income from House Property.

Unit-II

Computation of Income from Business and Profession, Income from Capital Gains and Income from Other Sources, Deemed Income, Set-Off and Carry Forward of losses.

Unit-III

Deduction from Gross Total Income, Computation of Total Income and Tax Liability of Individuals, Computation of Total Income and Tax liability of Hindu Undivided Family.

Note: The Act and Rules prevailing on the 1st April of the year immediately preceding the date of commencement of the session, will be applicable.

Course Outcomes:

This course offers knowledge of income tax laws, focusing on residential status, exempt income, and the computation of income under various heads like salary, house property, business, capital gains, and other sources. It also covers set-off and carry forward of losses, deductions, and tax liability calculation for individuals and HUFs. Students gain practical understanding of tax assessment and compliance.

Suggested Readings:

1. Income Tax Act
2. Income Tax Rules
3. Mehrotra H.C.- Income Tax Law & Accounts
4. Ahuja and Gupta: Direct Tax
5. Singhania V.K.: A Students Guide to Income Tax
6. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Sahitya
7. Kanga and Paliwala: Law and Practice of Income Tax in India
8. Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi Publication, New Delhi
9. Sharma, Shah and Mangal: - Income Tax, RBD Publishing House, Jaipur
10. Patel and Choudhary: - Income Tax Law and Accounts, Choudhary Prakashan, Jaipur

Suggested E- Resources: <http://www.incometaxindia.gov.in>

<http://incometaxindiaefiling.gov.in>

Semester- IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS4002T: MANAGEMENT OF FINANCE: THEORIES AND PRACTICE

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Management of Finance: - Meaning, Scope, Importance and Limitations, Tasks and Responsibilities of a Modern Finance Manager, Finance Functions

Sources of Finance: - Sources of Working Capital Finance and Sources of Corporate Finance

Lease Financing

Unit -II

Funds Flow Analysis

Cash Flow Analysis

Management of Cash

Management of Receivables

Management of Inventories

Unit –III

Leverages

Dividend Policy

Financial Forecasting

Time Value of Money: - Compound Interest; Present Value and Future Value; Annuities; Risk and Return

Course Outcomes:

This course provides an overview of financial management, covering sources of finance, fund and cash flow analysis, and working capital management. Students learn to apply key financial concepts like leverage, dividend policy, and time value of money. It prepares them to make informed and strategic financial decisions.

Suggested Readings:

1. Agarwal MR. Financial Management, Garima Publications, Jaipur
2. Chandra, Prasann: Financial Management, Tata McGraw Hills, New Delhi
3. Ezra Solomon: Theory of Financial Management, Columbia Press.
4. Ezra Solomon and John, J. Pringle: Introduction of Financial Management, Prentice Hall of India
5. J. Fred Westorn and Eugone F. Brigham: Managerial Finance, Dryden Press 6th Ed.
6. James, C.Van Horne: Financial Management and Policy, Prentice Hall of India
7. Khan, M.Y. and Jain P.K. Financial Management, Tata McGraw Hill
8. Pandey.I.M.: Financial Management Vikas Publishing House
9. Van Horne, J.C. and Wachowicz, J, M.: Fundamentals of Financial Management, Prentice Hall of India, New Delhi

Semester- IV
Inter Disciplinary Course (IDC)
COMHONS4003T: Principles of Marketing

Max. Marks: 30 + 70 = 100

Credits: 06

Unit –I

Marketing: Nature, Scope, Importance of Marketing as a Business Function and in the Economy. Marketing Concepts. Selling and Marketing, Marketing Mix, Marketing Environment.

Consumer Behaviour: Nature, Scope and Significance.

Market Segments and Targets: Concept and Importance, Bases of Market Segmentation, STP Strategy.

Product: Concept, Consumer and Industrial Goods, Product Planning and New Product Development, Concept, Stages and Strategies of Product Life Cycle,

Packaging-Objectives, Types and Importance. Brand, Brand Value, Trademark, Patent, Value Chain Analysis, After Sales Services.

Unit – II

Price: Importance of Price in Marketing Mix, Factors Affecting Price of Product/Service, Discounts and Rebates, Pricing Objectives, Pricing Policies and Strategies, Different Pricing Methods.

Distribution Channels: Concept, Importance, Types, Factors affecting choice of a Distribution Channel, Retailer and Wholesaler. Logistics, Transportation, Supply Chain Management and Warehousing.

Unit – III

Marketing Communications: Marketing Communication Process, Promotion Mix, Factors Guiding the Selection of Promotion Mix, Advertising and Its Objectives, Developing the Advertising Campaign; Sales Promotion and Its Objectives, Types of Sales Promotion, Managing Public Relations. Personal Selling: Nature And Process. Role of social media in Marketing Communications. Ethics In Marketing.

Emerging Trends and Issues in Marketing: Rural Marketing, Societal Marketing, Direct and Online Marketing, Green Marketing, Retail Marketing.

Course Outcomes:

On successful completion of the course, students will be able to understand the fundamental concepts and importance of marketing. Analyze the marketing environment and its impact on decision-making. Comprehend product planning, development, and life cycle. Understand various pricing strategies and promotion methods. Gain insights into distribution channels and their role in delivering products to consumers. Understand current issues and developments in marketing.

Suggested Readings: -

1. Philip Kotler: Marketing Management – Pearson Education.
2. William M Pride and C.C. Ferrell: Marketing Houghton – Mifflin, Boston.
3. Stanton W.J. Etzel Michael J and Walker Bruce J: Fundamentals of Marketing McGraw Hill, New York.
4. Cravens David W.Hills Gerald E. Woodfuff Robert B, Marketing Management Richard D. Irwin Homewood, Illinois.
5. Kotler Philip and Armstrong Gary: Principles of Marketing, Prentice-Hall of India, New Delhi.
6. Fulmer R.N.: The New Marketing McMillan New York.
7. McCarthy J.E, Basic Marketing – A Managerial Approach: McGraw Hill New York.

Semester-IV
Inter Disciplinary Course (IDC)
COMHONS4004T: MONETARY ECONOMICS

Max. Marks: 30+70=100

Credits: 06

Unit-I

Monetary Economics: Meaning, Scope and Importance. Concept and Components of Money. Functions and Types of Money. Alternative Measures to Money Supply in India. Indian Money Market: Meaning, Functions, Importance and Instruments. Organised and Unorganised Money Market.

Unit-II

Demand for Money: Classical, Keynesian and Post-Keynesian Approach. Determinants of Money Supply. High-Powered Money and Money Multiplier. General Equilibrium of Money Market: IS and LM Model. Monetary Policy: Meaning, Scope and Instruments. Techniques of Monetary Control.

Unit-III

Quantity Theory of Money and its Variants: Fisher's, Cambridge and Milton-Friedman's Approach. Wage-Price flexibility and Full Employment: Classical View, Keynesian view and the Pigou Effect. Theories of Inflation. Value of Money, Devaluation of Money and Neutrality of Money.

Course Outcomes:

This course aims to explain the concept of money demand and the trading process. It explores the channels of monetary transmission through which monetary policy impacts the economy.

Suggested Readings:

1. Joshi, P.N. & Kochar, M.G.: Money, Finance, and trade.
2. Halm, G.H.: Monetary Theory.
3. Hansen, A.H.: Monetary Theory & Fiscal policy.
4. Newlyn, W.T.: Theory of money.

5. Dillard, D: Economics of John Maynard Keynes -The Theory of Monetary Economics.
6. Hansen: A Guide to Keynes.
7. Keynes, J.M.: The General Theory of Employment, Interest and Money.
8. Hawthorne, Jennie: Theory and Practice of Money.
9. Paul, M.Forvitz: Monetary Policy and Financial System.

Semester – IV
Skill Enhancement Course (SEC)
COMHON4005T: INDIAN ACCOUNTING STANDARDS & IFRS

Marks: 70 + 30=100

Credits: 02

Unit-I

Meaning of Accounting Standards, Need for Accounting Standards, Significance or advantages of Accounting Standards, Indian Accounting Standards, Ind-AS, Procedure for Issuing Accounting Standards, Conceptual Framework of FASB and IASB

Unit-II

International Financial Reporting Standards (IFRSs): - Overview and Development of IFRS, Role of IASB, Arguments for Global Convergence, Required Disclosures as per IFRS, Difference between IFRS and Indian Accounting Standards, US GAAP.

Unit-III

Standards Related to Financial Reporting & Disclosures: -

Ind AS-101: First Time Adoption of Indian Accounting Standards, Ind AS- 1: Presentation of Financial Statements, Ind AS-7: Cash Flow Statements (Including Problems), Ind AS-10: Events after the Balance Sheet Date, Ind AS-34: Interim Financial Reporting, Ind AS-108: Operating Segments.

Course Outcomes:

This course introduces the importance and development of accounting standards, focusing on Indian and international frameworks such as Ind-AS, FASB, and IASB. It helps students understand the structure and application of IFRS, including key disclosures and comparisons with Indian standards and US GAAP. Learners also gain practical skills in preparing and interpreting financial statements effectively.

Suggested Readings:

1. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices (Taxman Publications, New Delhi)
2. Kulkarni, Shirish: International Financial Reporting Standards (Sonali Publications, New Delhi)
3. Raiyani, Jagadish R.; Lodha, Gaurav. International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications
4. Garg Kamal. Accounting Standards & IFRS. Bharat Law House Pvt. Limited
5. Rawat, D.S.; Patel Pooja. Taxmann's Guide to Indian Accounting Standards (Ind AS). Taxmann Publications Private Limited

Suggested E- Resources:

<https://www.ifrs.org>

https://www.icai.org/post.html?post_id=8202

Semester- IV
Skill Enhancement Course (SEC)
COMHONS4006T: Fundamentals of Entrepreneurship

Max. Marks: 30 + 70 = 100

Credits: 02

Unit - I

Entrepreneurship: Introduction Nature, Characteristics, Obstacles to Entrepreneurship, Role of Entrepreneurship in Social, Economic Development.

Entrepreneur: Meaning and Definition, Functions, Types, Qualities.

Theories of Entrepreneurship: Joseph Schumpeter's Innovation theory, McClelland's Theory of Need for Achievement, The Uncertainty-Bearing Theory of Knight.

Unit - II

Promotion of Venture: Environment Analysis, Importance and Process of Business Plan, Legal Forms of Organisation, Sources of Long Term and Short-Term Finance, Legal Requirements for Establishment of New Unit and Required Documents.

Unit – III

Entrepreneurship Development: Entrepreneurship Development Programmes (EDPs), Role of Government in Entrepreneurship Development Programmes. Social Stability, Balanced Regional Development and Entrepreneurs, Export Promotion, Import Substitution, Forex Earning and Entrepreneurship, Augmenting and Meeting Local Demand and Entrepreneurs.

Learnings from Contemporary Entrepreneurs: Elon Musk, Ratan Tata, Azim Hashim Premji, Narayana Murthy, Mark Zuckerberg, etc.

Course Outcomes:

On successful completion of the course, students will be able to understand the concept of entrepreneurship and gain knowledge of various theories of entrepreneurship. Identify the qualities of a successful entrepreneur and social responsibilities of an entrepreneur. Analyse opportunities and external environmental factors for promoting a venture. Comprehend the significance of Entrepreneurial Development Programs (EDPs) in fostering entrepreneurship. Understand the startup ecosystem and government initiatives.

Suggested Readings:

1. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
2. Hisrich, Robert, Peters, Michael and Shepherd, Dean. Entrepreneurship, McGraw-Hill Education
3. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
4. Khanka, SS. Entrepreneurial Development, S. Chand & Co, Delhi.
5. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
6. Ramachandran, K Entrepreneurship Development, McGraw-Hill Education
7. SIDBI Reports on Small Scale Industries Sector.
8. Fundamentals of Entrepreneurship: Dr. K.K. Patna, Himalaya Publishing House Pvt. Ltd.
9. Fundamentals of Entrepreneurship: G.S. Sudha, RBD, Jaipur.
10. Fundamentals of Entrepreneurship: Ramchandani, Sharma, Pareek and Saxena, Ajmera Book Company, Jaipur.

Semester- IV
Skill Enhancement Course (SEC)
COMHONS4007T: E- BANKING

Max. Marks:30+70=100

Credits:02

Unit-I

Introduction to E-Banking: Meaning, Evolution and Significance. Overview of Traditional Banking and E-Banking: Differences and Advantages. Internet Banking: Features, Registration Process and Security Measures. Account Management: Balance Checking, Statement Generation and Updating Personal Details.

Unit- II

Mobile Banking: Applications and Functionality. ATM Services: Functions, Benefits and Emerging Trends. Fund Transfers: NEFT, RTGS, IMPS and UPI Transactions - Procedures and Limitations.

Unit - III

Bill Payments: Utility Bills, Credit Card Payments and Online Shopping Transactions. Authentication Methods: Passwords, OTPs, Biometrics. Regulatory Framework: RBI Guidelines.

Course Outcomes:

Students will grasp E-Banking fundamentals, conduct transactions securely, and comprehend regulatory aspects, preparing for roles in digital finance.

Suggested Readings:

1. SCN Education B.V. Electronic Banking- The Ultimate Guide to Business and Technology of Online Banking. Vieweg, Teubner Verlag.
2. Nikki Sacniete. E-Banking Dynamics- Decoding Customer Inclinations
3. Mary J. Cronin. Banking and Finance on the Internet. Wiley
4. Dave Chaffey. E-Business and E-Commerce Management: Strategy, Implementation and Practice.

**B. Com Part-III (Hons.) Accountancy & Business Statistics (A.B.S.T.)
(Semester V&VI)**

Course Structure and Distribution of Marks

Semester	Paper Code	Courses	DSC/ID C/DSE/AEC/SEC/VAC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester V	COMHO NS5001T	Goods and Service Tax	DSC	6	30	70	100
	COMHO NS5002T /5003T	Financial Planning Or Accounting Theory & Financial Reporting Choose any one of them)	DSE	6	30	70	100
	COMHO NS5004T	Practical Approach to Income Tax	AEC	2	30	70	100
	COMHO NS5005T /5006T/ COMHO NS5007T	Financial Literacy/Personality Development and Soft Skills / Financial Inclusion and Microfinance	VAC	3	30	70	100
	COMHO NS5008T	Research Methodology	SEC	3	30	70	100

Semester	Paper Code	Courses	DSC/ID C/DSE/A EC/SEC/ VAC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester VI	COMHO NS6001T	Management Accounting	DSC	6	30	70	100
	COMHO NS6002T /6003T	Advance Accounting Or Auditing Choose any one of them)	DSE	6	30	70	100
	COMHO NS6004T	Practical Approach to GST	AEC	2	30	70	100
	COMHO NS6005T /6006T/ COMHO NS6007T	Digital Awareness and Skills / Personal Financial Planning/ Startup Management	VAC	3	30	70	100
	COMHO NS6008T /6009T/ COMHO NS6010T	Accounting Solutions with Tally /Fundamental of Investment /E-Commerce/ (Choose any one of them) Or Internship	SEC*	3	30	70	100

SEC* There shall be choice in the VI Semester to choose either one SEC Or alternatively Internship in that Semester for 03 Credits. Internship is subjected to the guidelines and directions from the university.

Semester - V
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMMONS5001T: GOODS AND SERVICE TAX

Max. Marks: 30+70=100

Credits: 06

Unit-I

CGST/SGST: - Important terms and Definitions under Central Goods and Service Tax Act 2017 and State Goods and Service Tax Act 2017, Origin and Development of GST, Meaning and Scope of Supply, Levy and Collection of Tax.

CGST/SGST: -Time and Value of Supply of Goods and/or Services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act,

Unit-II

CGST/SGST: -Filing of Returns and Assessment, Payment of Tax including payment of tax on Reverse Charge Basis, Refund under the Act.

Maintenance of Accounts and Records, Composition Scheme, Job Work and its procedures, Various Exemptions under GST, Demand and Recovery under GST, Miscellaneous Provisions under GST.

Unit-III

IGST: - Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act 2017, Principles for determining the Place of supply goods and services, Levy and Collection of IGST, Zero Rated Supply.

Administration of GST Regime: Inspection, Search, Seizure, Provisions with respect to offences and penalties.

Course Outcomes:

This course introduces the core concepts of IGST, CGST and SGST, including tax structure and compliance procedures. Students learn to handle return filing, tax payments, refunds, and special provisions like reverse charge and composition schemes. It also builds understanding of GST administration, enforcement actions, and record-keeping for effective tax compliance.

Suggested Readings:

1. CGST Act and Rules 2017
2. Nitya tax association: Basic of GST, Taxman, Delhi
3. Dr. Harsh Vardhan: Goods & Service Tax, Bharat Publication, Delhi
4. Shah and Mangal: Goods and Service Tax, RBD, Jaipur
5. Goods and Service Tax: P C Publication, Jaipur
6. Bangar and Bangar: Beginor's guide to GST, Aadhya, Publication, Allahabad
7. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
8. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
9. Koolwal, Ashish&Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
10. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
11. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)

Suggested E- Resources:

https://www.icai.org/post.html?post_id=17758

<https://icmai.in/TaxationPortal/>

Semester - V
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS5002T: FINANCIAL PLANNING

Max. Marks: 30+70=100

Credits: 06

Unit-I

Financial Planning: - Meaning, Definition, Objectives, Process, Importance and Limitations.

Budgeting and Budgetary Control: - Concept of Budget, Budgeting and Budgetary Control, Objectives, Merits and Limitations of Budgeting and Budgetary Control, Classification of Budget- Functional Budgets, Fixed and Flexible Budgets, Time Budgets, Preparation of Various Budgets, Zero Base Budgeting and Performance Budgeting.

Unit-II

Financing of Capital: -Concept of Capital with reference to (i) Sources (Equity v/s Borrowed Capital) (ii) Period (Short Term v/s Long Term Capital) (iii) Application (Fixed v/s Working Capital).

Cost of Capital: -Meaning and Concept, Computation of Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Share Capital, Weighted Average Cost of Capital (WACC).

Unit-III

Capital Structure: - Meaning and Definition of Capital Structure, Factors Influencing Capital Structure, Optimum Capital Structure, Trading on Equity, Theories of Capital Structure.

Capital Budgeting: - Meaning, Definition, Significance, Capital Budgeting Process, Methods of Capital Budgeting-Pay Back Period Method, Average Rate of Return, Net Present Value, Net Terminal Value, Internal Rate of Return.

Capital Budgeting under Risk: - Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Course Outcomes:

This course equips students with the fundamentals of financial planning and budgeting, including types and preparation of budgets. It builds knowledge on capital sources, cost of capital, and capital structure decisions. Students also learn key capital budgeting techniques to evaluate investment projects under risk and certainty.

Suggested Readings:

1. Prasanna Chandra- Financial Management
2. Pandey I.M.- Financial Management
3. Khan & Jain-Financial Management, McGraw Hill New Delhi
4. Dr. S.P. Gupta & Dr. K.L Gupta -Financial Management, SahityaBhawan Publication
5. Dr S.C Jain &Dr Dinesh Shrivasthav - Financial Management
6. M. R Agarwal-Financial Management, Garima Publications
7. वित्तीयप्रबंध – एम. आर. अग्रवाल, गरिमापब्लिकेशन
8. वित्तीयप्रबंध –SBPD Publications

Semester - V
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS5003T: ACCOUNTING THEORY & FINANCIAL REPORTING

Max. Marks: 30+70=100

Credits: 06

Unit-I

Theory and Conceptual Framework: -

Nature, Scope and Role of Accounting Theory

Different Approaches to Theory Construction and Accounting Methodology

Accounting Conventions, Concepts and Principles

Accounting as an Information System

Accounting Standards in India and Process of Accounting Standard Setting in India

Unit-II

Corporate Financial Reporting: -Meaning, Need, Concept and Development of Financial Reporting, Financial Accounting Statements and Concepts, Published Financial Statements, Financial Reporting for Group of Companies.

Issues and Problems in Corporate Financial Reporting

Development in Financial Reporting: -Value Added Statement, Economic Value-Added Statement, Market Value Added Statement, Shareholders Value Added.

Unit-III

Recent Developments in Financial Accounting and Reporting System: -

Inflation Accounting

Human Resource Accounting

Environmental Accounting

Forensic Accounting

Social Accounting

Course Outcomes:

This course enables students to understand the theoretical and conceptual framework of accounting. It equips learners to critically analyze corporate financial reporting, interpret published statements, and understand the reporting requirements. Additionally, the course familiarizes students with emerging trends and developments in accounting, such as inflation accounting, human resource and environmental accounting, forensic accounting, and social responsibility reporting, preparing them for informed decision-making in modern financial environments.

Suggested Readings:

1. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House
2. L.S. Porwal: Accounting Theory
3. Ghosh, Maheshwari and Goyal: Studies in Accounting Theory
4. JawaharLal (Taxman): Contemporary Financial Reporting
5. Ahmed RiahiBelkaoui, Accounting Theory, Quorm Books
6. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis
7. लेखांकन थ्योरी एव ंभरते व्यवहार: डॉ. अनिलवर्मा, डॉ. मंगूराम, डॉ. राहुल
8. लेखांकन के सिद्धांत: एम.के. गुप्ता, (श्री महावीर बुक डिपो)
9. लेखांकन के सिद्धांत: दिलीप कुमार गर्ग, (कैलाश पुस्तक सदन)

Semester – V
Ability Enhancement Course (AEC)
COMHONS5004T: PRACTICAL APPROACH TO INCOME TAX

Max. Marks: 30+70=100

Credits: 02

Unit-I

Assessment of Firms, Assessment of AOP/ BOI (Association of Person /Body of Individuals), Provisions Regarding Deduction of Tax at Source and Advance Payment of Tax

Unit-II

Registration of PAN, Basic Knowledge of 26AS and Annual Information System (AIS), Assessment Procedure, Procedure of E-filing of Income Tax Return (ITR-1, 2& 4).

Unit-III

Penalties, Offences and Prosecutions, Appeal and Revision, Tax Authorities. Interest on Tax, Tax Refund

Note: - Students should learn filing of Income Tax Return available on income tax website offline and online both

Course Outcomes:

This course provides students with knowledge of income tax assessment procedures for firms and associations, along with understanding of tax deduction at source and advance tax payments. Learners gain practical skills in PAN registration, interpreting Form 26AS and AIS, and filing electronic income tax returns. Additionally, the course familiarizes students with legal aspects such as tax penalties, appeals, revisions, and the functioning of tax authorities.

Suggested Readings:

1. Income Tax Act
2. Income Tax Rules
3. Mehrotra H.C.- Income Tax Law & Accounts
4. Ahuja and Gupta: Direct Tax
5. Singhanian V.K.: A Students Guide to Income Tax
6. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Sahitya
7. Kanga and Paliwala: Law and Practice of Income Tax in India

Semester- V
Value Added Course (VAC)
COMHONS5005T: FINANCIAL LITERACY

Max. Marks: 30+70=100

Credits: 03

Unit-I

Introduction to Financial Literacy, Meaning, Need and Scope, Concept of budgeting: Income, Expenditure, Savings, and Investment. Time Value of Money and Compounding in reference to budgeting, Various types of Loans and Government initiatives in funding- Mudra Scheme.

Unit-II

Investment Avenues: Fixed Deposits, Recurring Deposits, Flexi Scheme, Public Provident Fund, Post Office Schemes: Kisan Vikas Patra, National Saving Certificate (NSC), Monthly Income Scheme (MIS), PPF, Senior Citizen Savings Scheme, Sukanya Samriddhi Yojana; India Post Payments Bank, New Pension Scheme (NPS), Mutual Funds, Systematic Investment Plan (SIPs) and PPF.

Unit-III

Crypto Currency, How Bitcoin Blockchain works, Types of digital wallets. Concept of Digital Currency, Security and precautions against Ponzi schemes and various financial frauds, scams (online and offline) with examples.

Course Outcomes:

Upon successful completion of this course the students will be able to evaluate and compare different financial products and services. Understand savings, investment, credit, and financial planning tools. Take informed financial decisions in day-to-day life.

Suggested Readings: -

1. National Centre for Financial Education (NCFE) Financial Literacy Material.
2. Sinha, Madhu. Financial Literacy. Taxmann Publications.
3. Bharti Pathak. Indian Financial System. Pearson Education.
4. Indian School of Business - Financial Literacy Training Modules.
5. Government of India and RBI Publications on Financial Education.

Semester -V
Value Added Course (VAC)
COMHONS5006T: PERSONALITY DEVELOPMENT AND SOFT SKILLS

Max. Marks: 30 + 70 = 100

Credits: 03

Unit- I

Personality and Self-Awareness: Meaning and Determinants of Personality, Meaning and need of Personality Development, Self Analysis through SWOT, Goal Setting and Time Management, Time Management Journal, Building Self-Confidence and Self-Esteem, Developing a Positive Attitude and Mindset, Emotional Intelligence and Stress Management, Reflection.

Unit- II

Communication, Soft Skills and Interpersonal Skills: Understanding Soft Skills and their importance in personal and professional life. Basics of Effective Communication (7 Cs), **Verbal Communication:** Public Speaking, Presentations, Group Discussions, Non-Verbal Communication: Body Language, Eye Contact, Gestures, Active Listening and Feedback Skills, **Written Communication:** Emails, Reports, Resume, Business Letters, Memo and Minutes of Meeting, Effective Communication skills for Conflict Resolution.

Unit - III

Leadership, Teamwork and Professional Etiquette: - Leadership Styles and Qualities, Team Building and Collaboration, Decision Making and Problem Solving, Negotiation and Persuasion Skills, Workplace Etiquette and Grooming, Cross-Cultural Communication and Diversity Sensitivity, Personality Development and Soft Skills for Professional Success.

Course Outcome:

By the end of the course, students will be able to develop self-awareness and a growth-oriented personality, enhance verbal and non-verbal communication skills, build leadership, teamwork, and interpersonal abilities, Cultivate a positive attitude, emotional intelligence, and professional etiquette.

Suggested Readings:

1. You Can Win, Shiv Khera, Bloomsbury Publishing India Pvt. Ltd.
2. The Ace of Soft Skills, Gopalaswamy Ramesh, Oxford University Press India.
3. Personality Development and Soft Skills, Barun K. Mitra, Pearson Education Limited, India.
4. Soft Skills: Know Yourself and Know the World, Dr. K. Alex, S. Chand Publishing.
5. Developing Soft Skills for Personality Development, B.K. Mitra, Oxford University Press

Semester -V
Value Added Course (VAC)
COMHONS5007T: FINANCIAL INCLUSION AND MICROFINANCE

Max. Marks: 30 + 70 = 100

Credits: 03

Unit- I

Introduction to Financial Inclusion:

Definition. Role and Importance of financial inclusion in economic development.
Barriers to financial inclusion.

Digital financial inclusion initiatives in India: Brief understanding of UPI, AePS, JAM, BHIM, Digital payments.

Unit- II

Microfinance and its Components:

Definition and concept of microfinance. Microfinance institutions (MFIs) and self-help groups (SHGs). Role of Micro Finance and Micro Finance Institutions in women Empowerment. Difference between Micro Finance and Micro Credit. Micro savings and microinsurance.

Regulation and supervision of Microfinance Institutions. Role of Financial Literacy for Inclusive Finance.

Unit- III

Indian Government initiatives for financial inclusion:

Brief understanding of Pradhan Mantri Jan Dhan Yojana (PMJDY), Pradhan Mantri Mudra Yojana (PMMY), Direct Benefit Transfer (DBT), Atal Pension Yojana (APY), Stand-Up India, Bharat Bill Payment System (BBPS)

Recent trend: Integration of microfinance with digital platforms and fintech solutions

Course Outcomes:

After completing this course, the students will be able to:

- Explain the significance of financial inclusion and its impact on inclusive growth.
- Identify key stakeholders, delivery mechanisms, and innovative models in microfinance.
- Critically assess the effectiveness of microfinance in addressing socio-economic challenges.
- Evaluate the policy measures and institutional frameworks supporting financial inclusion.
- Design inclusive financial solutions and strategies for underserved populations.

Suggested Readings:

1. Sriram, M. S. Financial Inclusion: A Roadmap for Future Growth. Sage Publications.
2. Srinivasan, R., & Ghosh, S. (Eds.). Microfinance in India: A State of the Sector Report. Sage Publications.
3. Jindal, N. Financial Inclusion in India: A Study of Progress and Challenges. Cambridge Scholars Publishing.
4. Bandyopadhyay, A. Microfinance in India: A Comprehensive Review. Oxford University Press.

Semester -V
Skill Enhancement Course (SEC)
COMHONS5008T: RESEARCH METHODOLOGY

Max. Marks: 30+70=100

Credits: 03

Unit- I

Introduction to Research Methodology: - Meaning, Definition, Nature, Objectives and Applications of Research;

Types of Research: -Fundamental, Applied, Descriptive, Analytical and Empirical Research.

Research Process and Steps in Research;

Research Problem: -Identification and Formulation of Research Question(s); Necessity of defining the research Question(s);

Review of Literature and Identification of Research Gaps.

Unit -II

Hypothesis: -Meaning, Types, Formulation of Hypothesis and Testing of Hypothesis, Type I and Type II Errors;

Research Design: - Meaning of Research Design; Need for Research Design; Features of Good Research Design; Important Concepts related to Research Design;

Types of Research Designs: - Exploratory, Descriptive and Experimental Research.

Unit -III

Sampling: -The Law of Inertia of large numbers; Elementary Sampling Theory, Statistic and Parameters; Sampling Methods;

Errors: - sampling and non-sampling errors;

Sampling Distributions; Concept of Standard Error; Large and Small samples;

Methods of Data Collection: - Primary Data, Secondary Data; Questionnaires and Schedules;

Measurement and Scaling;

Conceptual overview of Data Analysis and Interpretation of Results;

Presentation of Results: -Research Report writing.

Course Outcomes:

This course helps students understand the principles, types and process of research, along with formulating research problems and identifying literature gaps. It equips learners with skills in designing hypotheses, selecting appropriate research designs, and applying sampling methods. Students also gain practical knowledge of data collection, analysis, and report writing for effective presentation of research findings.

Suggested Readings:

1. Chawla, Deepak and Neema Soudhi: Research Methodology
2. Himanshu Saxsena: Research Methods in Management, RBD, Jaipur
3. Mathur, Khandelwal, Gupta, Gupta: Business Statistics, Ajmera Book Company, Jaipur
4. C.R. Kothari: Research Methodology, New Age International Publishers
5. Choudhary, C.M.: Research Methodology
6. K.N. Nagar: Sankhiyakike Mool Tatva
7. Coroxton& Cowden: Applied General Statistics
8. D.N. Elhance: Fundamentals of Statistics, Kitab Mahal, Allahbad

Semester -VI
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS6001T: MANAGEMENT ACCOUNTING

Max. Marks: 30+70=100

Credits: 06

Unit-I

Management Accounting: - Meaning, Definition, Nature and Scope, Difference between Financial Accounting, Cost Accounting and Management Accounting, Functions, Objectives and Importance of Management Accounting, Role of Management Accountants.

Financial Statement Analysis: - Meaning, Definition, Objectives, Importance and Nature of Financial Statements. Need for their analysis.

Tools and Techniques of Financial Statement Analysis: Comparative Analysis, Common-size Analysis and Trend Analysis, Limitations of Financial Statement Analysis.

Unit-II

Ratio Analysis: - Meaning, Definition, Importance, Objectives and Limitations of Ratio Analysis, Classification, Calculation and Interpretation of Ratios.

Working Capital Analysis: - Meaning, Definition, Concept, Types, Components, Factors Affecting Working Capital Requirement, Determination of Working Capital requirement: Operating Cycle Method, Forecasting Method, Projected Balance Sheet Method, P&L Adjustment Method and Cash Forecasting Method.

Unit-III

Marginal Cost and Decision Making: -Concept and Techniques of Cost Volume Profit (CVP) Analysis, Decision Making Process, Financial and Non-Financial Considerations, Decisions- Pricing Decisions, Product and Production Decisions, Marketing and Distribution Decisions.

Management Information and Reporting System: - Meaning, Characteristics, Importance, Methods of Reporting, Types of Management Reports.

Course Outcomes:

This course enables students to understand the purpose and role of management accounting in decision-making by analyzing financial statements using tools like comparative, trend, and ratio analysis. It provides insights into working capital management and methods to determine working capital requirements. Students also learn the application of marginal costing and cost-volume-profit analysis in strategic decisions, along with the structure and importance of management reporting systems.

Suggested Readings:

1. M.R. Agarwal: Management Accounting
2. J. Batty: Management Accountancy
3. R.N. Anthony: Management Accounting Principles
4. Brown and Howard: Principles & Practice of Management Accountancy
5. N. Sarkar: Management Accountancy
6. Khan, M.Y. and Jain, P.K.: Management Accounting, Tata McGraw Hill New Delhi.

Semester -VI
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS6002T: ADVANCED ACCOUNTING

Max. Marks: 30+70=100

Credits: 06

Unit - I

Acquisition of Business

Amalgamation of Companies including Inter Company transactions

Holding Company and Subsidiary Companies: - Consolidated Financial Statements including Inter Company Transactions and Inter Company Holdings.

Unit - II

Hotel Accounting

Accounting for Agricultural Farms

Accounts of Banking Companies

Accounts of Insurance Companies

Unit - III

Double Accounting System including Accounts of Electricity Supply Companies

Government Accounting

Accounts of Companies in Liquidation

Balance Score Card

Course Outcomes:

This course develops an understanding of advanced corporate accounting practices including business combinations and consolidation of accounts. It equips students with the ability to prepare specialized accounts for sectors such as banking, insurance, agriculture and public utilities. The course also introduces learners to accounting systems used in government and liquidation contexts, along with performance measurement tools like the Balanced Scorecard.

Suggested Readings:

1. Gupta, R. L. and Radhaswami, M.: Advanced Accounts
2. Khandewal, M.C.: Higher Accounting
3. Maheshwari, S. N.: Advanced Accountancy
4. Sehgal, Ashok and Sehgal Deepak: Advanced Accounting
5. Shukla, M.C., Grewal T.S. and Gupta S.C.: Advanced Accounts
6. Chakrabarty: Advance Accountancy
7. Crocton, Smith& Brown: Advanced Accounting
8. H.P. Finney: Principles of Advanced Accounting

Semester -VI
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS6003T: AUDITING

Max. Marks: 30+70=100

Credit: 06

Unit-I

Auditing Concepts: - Meaning, Definition and Objectives of Auditing, Scope of Auditing, Difference between Accountancy and Auditing, Types of Audit.

Audit Process: - Audit Planning, Audit Programme, Audit Working Papers, Ownership and Custody of Working Papers.

Audit Evidence: -Audit Procedure for Obtaining evidence, Source of evidence, Method of obtaining Audit evidence- Physical verification, Documentation, Direct Confirmation.

Unit-II

Internal Control: - Elements of Internal Control, Review and Documentation, Evaluation of Internal Control System, Internal Control questionnaire.

Internal Audit

Vouching: - Audit of Payments, Audit of Receipts, Audit of Purchase and Audit of Sales.

Verification and Valuation of Assets and Liabilities.

Unit –III

Company Audit: - Qualification and Disqualification of an Auditor, Appointment and remuneration of Auditors, Removal of Auditors, Powers, Liabilities and Duties of Auditors, Audit of Shares and Debentures.

Audit Report and Certificate: - Meaning, Format of Audit Report, Clean and Qualified Report, Difference between Audit Report and Certificate.

Course Outcomes:

This course provides students with an understanding of auditing, including its objectives, types and the overall audit process. It covers key aspects such as internal control systems, internal audit, vouching, verification and valuation. The course also explains audit requirements for companies, including the role, responsibilities and duties of auditors in compliance with legal and professional standards.

Suggested Readings:

1. Kamal Gupta, Auditing, Tata Magraw Hill.
2. T.G. Rose: Auditing
3. T.R. Sharma: Auditing, Sahitya Bhawan.
4. Jain, Khandelwal Pareek: Auditing Ramesh Book Depo, Jaipur
5. Tandon B.N. Practical Auditing S. Chand & Co. Ltd. New Delhi
6. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi
7. Shukla, S.M.: Auditing (Hindi)
8. JhaAruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi
9. अंकुषण: जैन, खण्डेलवाल पारीक, रमेश बुक डिपोजयपुर
- 10 अंकुषण: टी. आर. भार्मा, साहित्य भवन पब्लिकेशन्स

Semester VI
Ability Enhancement Course (AEC)
COMHONS6004T: PRACTICAL APPROACH TO GST

Max. Marks: 30 + 70=100

Credits: 02

Unit-I

Format of Invoice, Invoice preparation, Levy and Collection of Tax, Time and Value of Supply, Documents for GST registration, Cancellation form for GST, Revocation of GST Registration Online registration process, E-Way Bill, Cancellation of e-way bill

Unit-II

Outward supply, Inward supply, Determination of GST liability, GST Accounting: Sales, purchase, RCM transaction recording in Tally and reconciliation ITC statement: GSTR-2B vs Books

Unit-III

Annual Return for composition dealer, CMP-08 & GSTR 4, Annual Return for normal dealer: GSTR 1 & 3B, Adjustment of Electronic Cash and Credit Ledger Balances in CGST, SGST, UTGST and IGST liability

Course Learning Outcomes: -

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

- Understand the practical problems that arise while filing GST returns and solve them.
- File the GST return easily.
- Understand Tally Accounting related GST.
- This course has direct link to employability.

Suggested Readings: -

1. CGST Act and Rules 2017.
2. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
3. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi.
4. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi.
5. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur.

Semester – VI
Value Added Course (VAC)
COMHONS6005T: DIGITAL AWARENESS AND SKILLS

Max. Marks: 30+70=100

Credits: 03

Unit-I

Understanding the Digital World:

- Concept of Digital awareness, Importance in Education, Commerce and Daily Life.
- Overview of Digital ECO System, Devices, Internet and Apps, Digital divide and inclusion.
- Govt. Portals such as finance (PFMS, GST Portal, Income Tax Portal), Education (INFLIBNET, e-Pathshala, SWAYAM), RTI, digilocker.

Unit-II

Digital communications and collaboration:

- E-mail writing and attachments, blogs and social media.
- Video conferencing tools: Zoom and Google meet.
- Collaborative platforms: Google Docs, Google Forms, MS Teams.

Unit-III

Cyber security and Cyber Ethics:

- Cyber security basics (Password, firewalls and antivirus).
- Safe Internet practices and recognising scams.
- Cyberbullying and Netiquettes
- Privacy, Data Protection and Digital footprint.
- Plagiarism and piracy.

Course Outcomes: -

By the end of this course student will be able to equip themselves with essential skills to use technology safely, responsibly, and effectively. It includes understanding digital tools, internet use, communication, cyber safety, ethical practices, and adapting to evolving technologies for lifelong learning.

Suggested Readings:

1. Digital Literacy"Dr. A. Kumar
2. (Explains digital inclusion, awareness in daily life, and ICT in governance and education)
3. "Information and Communication Technology"– Dinesh Maidasani
4. (Basic guide to digital tools, email, social media, MS Teams, Google Workspace, etc.)
5. "Internet and Web Technology"
– Ramesh Bangia
6. (Covers basics of internet usage, blogs, online communication and video conferencing)

Semester – VI
Value Added Course (VAC)
COMHONS6006T: PERSONAL FINANCIAL PLANNING

Max. Marks: 30 + 70 = 100

Credits: 03

Unit -I

Introduction to Financial Planning-

Financial goals, Steps in financial planning, Budgeting Incomes and Payments, Time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting Alerts and Maintaining sufficient funds for fixed commitments (Credit Cards Repayments, EMI, Insurance Premium, Mutual Fund SIPs etc), Maintaining High CIBIL Score, personal finance/loans, education loan, car loan & home loan schemes. Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit-II

Investment Planning: -

Process and objectives of investment, Concept and measurement of return & risk for various asset classes, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & Commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and Digital Currency.

Unit-III

Personal Tax Planning: -

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Course Outcome:

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

- Recognise the relevance of financial planning.
- Analyse the performance of various instruments in the process of investment planning.
- Analyse the scope and ways for planning personal taxes.

Suggested Readings:

1. Pandit, A. (2019). *The only financial planning book that you will ever need*. Mumbai, India: Network 18 Publications Ltd.
2. Sinha, M. (2019). *Financial planning: a ready reckoner*. (2nd ed). India: McGraw Hill Education.
3. Tripathi, V. (2023). *Fundamentals of investment*. (5th ed.). Delhi, India: Taxmann Publication.
4. Indian Institute of Banking & Finance. (2017). *Introduction to financial planning*. (4th ed.). Delhi, India: Taxmann Publication.

Semester - VI
COMHONS6007T: VALUE ADDED COURSE (VAC)
STARTUP MANAGEMENT

Max. Marks: 30 + 70 = 100

Credits: 03

Unit I

The Startup Ecosystem and Entrepreneurial Foundations: - Growth, Challenges, Opportunities and Recent Trends of Indian Startups. **The Entrepreneurial Mindset:** Skills and Traits, Risks, Generating and Validating Startup Ideas, Business Models and Assessing Product-Market Fit. **Lean Startup Methodology:** Build, Measure, Learn. **Preparing Business Plan, Funding Sources in India:** Bootstrapping, Angel Investors and Venture Capital.

Unit II

Startup Operations, Strategies and Market Growth: - Efficiency in Managing Teams and Resources. Customer Acquisition and Retention Strategies in India. Designing Scalable Business Models and Sustainable Growth, Sales & Marketing for Startups: Social Media Marketing and Branding, Performance and Tracking: Startup Performance, Strategic Planning for Growth and Expansion.

Unit III

Financial Management and Startup Financials: Budgeting, Capital Structure, Cash Flow Management, Working Capital Management, Profitability and Valuation of Startup. Exit strategies for startup.

Course Outcomes: -

By the end of this course, students will be able to Understand the structure and dynamics of the Indian startup ecosystem effectively, Identify and validate viable startup ideas through market research, customer feedback, Design business models and operational frameworks suited for start-ups, Develop and implement strategic plans for marketing, customer acquisition, team building and business growth in a resource-constrained environment, Analyze the financial needs of a startup and prepare basic financial projections. Evaluate and select appropriate funding, create a comprehensive business plan and pitch deck, articulating a clear value proposition, go-to-market strategy, and monetization model.

These outcomes aim to ensure that students not only gain theoretical knowledge but also acquire practical entrepreneurial skills, preparing them to either launch their own startup or contribute meaningfully to early-stage ventures.

Suggested Readings:

1. Stay Hungry Stay Foolish, Rashmi Bansal, CIIE.CO, IIM Ahmedabad.
2. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
3. Start-Up Sutra: What the Angels Won't Tell You About Business and Life, Rohit Prasad, Hachette India.
4. The Concept of Entrepreneurial Orientation, Vishal Gupta, now publishers Inc.
5. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007.
6. Successful Startups: An Essential Guide to Business Venture Analysis and Development, William Benjamin and Jason McDowall, TBG Publishing, California.
7. The Art of Making a Startup, Ramesh Kumar, Ramesh Kumar P & Co.

Semester VI
Skill Enhancement Course (SEC)
COMHONS6008T: ACCOUNTING SOLUTIONS WITH TALLY
Max. Marks: 30 + 70=100 **Credits: 03**

Unit-I

Accounting with Tally: Introduction, Getting Functional with Tally, Company Creation, Company Features and Configuration.

Creating Accounting Masters in Tally: - List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting Vouchers, Accounting Voucher Entry.

Unit-II

Creating Inventory Masters in Tally: - Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventory Vouchers, Inventory Voucher Entry and Invoicing.

Generation of Accounting Books & Registers: - Ledger, Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Generation of Inventory Books& Reports: Stock Summary, Stock Category Summary, Purchase Order Book and Sales Order Book.

Unit-III

Generation of Financial Statements: - Trial Balance, Profit & Loss Account, Balance Sheet, Fund Flow, Cash Flow, Ratio Analysis and budget.

Technological Advantages of Tally: - Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.

Note:

1. Student should have practical knowledge of accounting using Tally ERP 9 or upper version. 2. Internal Assessment (30 Marks) will be based on assignment related to Computerized Accounting (Tally)

Course Outcomes:

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

- Demonstrate proficiency in operating Tally software, including navigating its interface, accessing features, and performing accounting tasks efficiently.
- Create and manage accounting masters such as groups, ledgers, stock items, and execute accurate voucher entries for various transactions.
- Develop the skills to generate essential financial statements such as trial balance, profit & loss account, balance sheet, and analyze financial performance using Tally.
- Acquire knowledge and skills to effectively manage inventory in Tally, including creating stock groups, categories, units of measures, and generating inventory-related reports.

Suggested Readings:

1. A.K. Nadhani and K.K. Nadhani –Implementing Tally BPB Publication, New Delhi
2. Namrata Agarwal- Tally, Dream Tech, New Delhi
3. Goyal, Sachdeva – Computerized Accounting, Kalyani Publishers
4. Bangiz Reamesh: Learning Tally9
5. Singh, Vishnu Priya: Quick Learn Tally Version 9
6. Bansal, Sharma -Computerized Accounting System, Sahitya Bhawan Publication Agra
7. Computerized Accounting, SIA Publishers

Semester VI
Skill Enhancement Course (SEC)
COMHONS6009T: FUNDAMENTALS OF INVESTMENT

Marks: 70 + 30=100

Credits: 03

Unit-I

Investment Environment: Meaning and Factors Affecting Investment Decision Process. Types of Investment: Commodities, Real-estate and Financial Assets. Indian Securities Market-Risk and Return: Concept and Impact of Taxes.

Unit-II

Fixed Income Securities: Bond Fundamentals, Estimating Bond Yield, Bond Valuation. Valuation of Equity Shares, Red Herring Prospectus. Security Analysis: Fundamental Analysis and Technical Analysis.

Unit-III

Mutual Funds: Overview. Financial Derivatives: Forwards, Futures and Options. Investor Protection: Role of SEBI and Stock Exchange. Insider Trading. Investors Education and Awareness.

Course Outcomes:

This course aims to familiarize with various aspects of investments and apply fundamental investment analysis techniques. It also aims to help students understand key financial issues, methods, and theories in finance, along with different types of protective measures.

Suggested Readings:

1. Pandian P., Security Analysis and Portfolio Management, Himalaya Publications.
2. Singh J K & Singh Amit Kumar: Investing in stock Markets, A K Publications, Delhi.
3. Tripathi Vanita & Panwar N: Investing in Stock Markets, Taxman's Publication.
4. Rustagi, R.P.: Investment management. Sultan Chand, New Delhi.
5. P. Pandian – Himalayan Publication
6. Singh, Y.P.: Fundamentals of Investment management. Galgotia Publications.
7. Tripathi, Vanita: Fundamentals of Investments. Taxmann.

Semester - VI
Skill Enhancement Course (SEC)
COMHONS6010T: E-Commerce

Max. Marks: 30 + 70 = 100

Credits: 03

Unit – I

E-commerce and its Technological Aspects: - Overview of Developments in Information Technology.

E-Commerce: Definition, A Brief History, scope, Benefits and limitations. Electronic Market, Electronic Data Interchange, Web based E-Commerce Architecture, E-Commerce Infrastructure, E-Commerce Environment and Opportunities, Types of E-Commerce.

Consumer Oriented E-Commerce:

E-Retailing: - Traditional Retailing and E-Retailing, Features, Benefits, Key Success Factors and Models.

E-Services: - Categories of E-Services, Web-Enabled Services, Matchmaking Services.

Unit-II

Electronic Data Interchange: - Benefits of EDI, EDI technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security.

Electronic Payment Systems: - Need of Electronic Payment System and The Protocols Used, Electronic Fund Transfer, Secure Electronic Transaction Protocol for Credit Card Payment.

Digital Economy: - Methods of Payments on the Net – Electronic Cash, E-cheques and Credit Cards.

Unit- III

Security in E-Commerce: - Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

Issues in E-Commerce: -Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles, Privacy and Information Rights: Information Collected at E-Commerce Websites, The Concept of Privacy, Legal protections.

Intellectual Property Rights: - Types of Intellectual Property protection, Governance, Corporate Digital Library.

IT Act, 2000: Features and Objectives.

Course Outcomes:

After completion of the subject student should be able to understand the basic concept and technologies used in the field of E-commerce, know the processes of developing and implementing information systems and aware of the ethical, social and security issues of information systems

Suggested Readings:

1. E-Commerce: Dr. Shivani Arora, Taxmann
2. Electronic Commerce: Technology and Application, Framework, Bharat Bhaskar, McGraw Hill Education
3. Ravi Kalakota, Andrew B. Whinston, “Electronic Commerce-A Manager’s guide”, Addison-Wesley.
4. Efraim Turban, Jae Lee, David King, H. Michael Chung, “Electronic Commerce– A Managerial Perspective”, Addison-Wesley.
5. An Introduction to HTML: TN Chhabra, Hem Chand Jain, and Aruna Jain, Dhanpat Rai & Co.

**B. Com Part-III (Hons.) Accountancy & Business Statistics (A.B.S.T.)
(Semester VII&VIII)**

Course Structure and Distribution of Marks

Semester	Paper Code	Courses	DSC/ID C/DSE/ AEC/SE C/VAC	Credit	Internal Assessment Max.Marks	External Exam Max. Marks	Total
Semester VII	COMHONS7001T	1 Direct and Indirect Taxation	DSC	6	30	70	100
	COMHONS7002T	2. Security Market Operations		6	30	70	100
	COMHONS7003T /7004T/ 7005T	1. Cost Accounting-II 2. Application of Computer in Business 3. Corporate Governance (Choose any two of them)	DSE	4 4	30 30	70 70	100 100

Semester	Paper Code	Courses	DSC/I DC/D SE/A EC/S EC/V AC	Credit	Internal Assessment Max. Marks	External Exam Max. Marks	Total
Semester VIII	COMH ONS800 1T/8002 T/8003T	1. Cost Audit-I	DSE	4	30	70	100
		2. Business Statistics-II		4	30	70	100
		3. Tax Planning and Management (Choose any two of them)					
	COMH ONS800 4T/8005 T/8006T	Dissertation in Major Subject or Academic / Research Project / Apprenticeship / Internship	DSE	12			200
		OR					
		1. Operational Research 2. Ethics in Accounting 3. Project Planning Appraisal and Control (Choose any two of them)		6 6	30 30	70 70	100 100

Semester -VII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS7001T: DIRECT AND INDIRECT TAXATION

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Assessment Procedure, Assessment of Co-operative Societies, Assessment of Non-Residents and Representative Assessee, Assessment of Trust, Assessment of Local Authorities

Unit-II

Advance Ruling, Double Taxation Relief and Foreign Collaboration, Penalties and Prosecutions, Appeal, Revision and Tax Authorities, Assessment of Companies.

Unit-III

Customs Duty: -Introduction to Custom Duty, Important Terms and Definitions under the Customs Act 1962, Type of Duties, Import and Export Procedure, Baggage, Postal Article and Store, Export Promotion Schemes, Valuation for Custom Duty, Computation of Custom Duty, Custom Duty Authorities, Appeal and Revision.

Course Outcomes:

This course helps students understand how tax assessments are conducted for different entities such as co-operative societies, non-residents, trusts, and local authorities. It explains important concepts like advance rulings, double taxation relief, foreign collaborations, and the roles of tax authorities in appeals and penalties. The course also introduces the basic structure of customs duty, including types, procedures for imports and exports, valuation and calculation of customs charges.

Suggested Readings:

1. Income Tax Act
2. Income Tax Rules
3. Mehrotra H.C.- Income Tax Law & Accounts
4. Ahuja and Gupta: Direct Tax
5. Singhania V.K.: A Students Guide to Income Tax
6. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Sahitya
7. Kanga and Paliwala: Law and Practice of Income Tax in India
8. Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi
9. Custom Act 1962 and Rules
10. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
11. Mehrotra and Agarwal: Customs Duty, Sahitya Bhawan, Agra

Semester -VII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Core Course (DSC)
COMHONS7002T: SECURITY MARKET OPERATIONS

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Investment: - Nature and scope of investment, types of securities- debt, equity and derivatives, structure and purpose of securities market, key market participants: Investors, brokers, dealers, regulators.

Primary Market: - its role and functions - methods of selling securities in primary market –new Issues– pricing of issue, underwriting of issues – allotment of shares – procedures for new issues.

Unit – II

Secondary Market: – Role, importance, organization of stock exchanges, stock exchanges in India- BSE, NSE and OTCEI.

Index: -Sensex, Nifty and Sectors indices – listing of securities in stock exchanges – trading mechanism. depository participants and their roles, CDSL and NSDL. Depositories Act,1996 and SEBI.

Unit- III

Pre-requisites for Investing in Stock Market: - opening a demat account and trading account, mandatory and voluntary documents required, KYC, buying and selling of stocks- costs involved in such transactions-brokerage fee, securities transaction tax, stamp duty and GST, transaction charges, depository participant charges- how it is calculated, strategies to avoid or minimize DP Charges, auction markets and how to participate in auction market.

Initial public offerings (IPOS): - how to apply for IPO. Understanding stock quotations- placing of order in stock exchange- limit order & market order, long buying and short selling, upper Circuit, lower Circuit. Virtual trading using online platform- intraday trading-delivery trading.

Course Outcomes:

This course equips students with a comprehensive understanding of investment instruments, financial markets, and the roles of key market participants. It enhances practical knowledge of capital market operations, including the processes involved in issuing, listing, and trading financial assets across various platforms. Students also gain hands-on insight into trading mechanisms, regulatory procedures, and investor readiness through simulated trading environments and real-world investment practices.

Suggested Readings:

1. P Pandian: Security Analysis and Portfolio Management
2. Madhumati Rangrajan; Investment Analysis and Portfolio Management
3. B.P. Agarwal: Security Analysis, Sahitya Bhawan, Agra
4. V.K. Bhalla: Security Analysis & Portfolio Management (Sultan Chand, New Delhi)
5. M. R. Agarwal: Security Analysis & Portfolio Management (Garima, Jaipur)

Semester -VII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS7003T: COST ACCOUNTING-II

Max. Marks: 30 + 70=100

Credits: 04

Unit-I

Elements of Cost: - Classification of Cost. Cost Unit and Cost Centre, Preparation of Cost Sheet.

Integrated and Non-Integrated Cost Accounts (Cost Ledger or Cost Control Accounts), Journal Entries as well as preparation of Ledger Accounts.

Uniform Costing and Inter Firm Comparison, Ratios useful for Inter Firm Comparison.

Unit- II

Process Costing: - Joint Product, By Product, Equivalent Production.

Cost Concepts in Decision Making: - Relevant Cost, Differential Cost, Incremental Cost and Opportunity Cost.

Transfer Pricing

Cost Control and Cost Reduction Programs and Planning,

Unit -III

Standard Costing: - Concept, Material, Labour Overhead and Sales Variances.

Target Costing

Mechanic Cost Accounting and EDP

Course Outcomes:

Students will understand the fundamentals of cost accounting and its application in business operations. They will apply costing methods and decision-making techniques to manage and control costs effectively. The course also equips them to analyze cost variances and explore modern approaches for improving cost efficiency.

Suggested Readings:

1. Maheswari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K. Principal and Practice of Cost Accounting
3. Saxena and Vashistha: Advanced Cost Accounts, (Sultan Chand & Sons)
4. Ratanam P.V. Costing Adviser (Kitab Mahal)
5. Ravi M kishor. Cost Accounting Taxman Publications, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting
7. Advanced Cost Accounting, Shitya Bhawar Publication Agra.

Semester- VII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS7004T: APPLICATION OF COMPUTERS IN BUSINESS

Max. Marks: 30 + 70=100

Credits: 04

Unit-I

Computerized Accounting System (CAS): - Meaning, need and importance, Manual Accounting vs. Computerized Accounting, Components and limitations of CAS.

Spread Sheet: - Concept, features, Process of Preparation of spread sheet, possible errors & their rectification.

Unit-II

Payroll Accounting: - Concept of payroll accounting, application of spread sheet for computing gross & net salaries. Computerized Asset Accounting: Concept, spread sheet application for the computation of the basic depreciation methods (Straight Line Method and Written Down value methods only), use of Spread sheet for devising of loan repayment schedule.

Unit-III

MS Excel for Accounting: -Introduction to MS Excel Interface, Data Entry, Formatting, and Formulas, Charts and Graphs for Financial Data Presentation, Lookup Functions (VLOOKUP, HLOOKUP), IF, SUMIF, COUNTIF, Pivot Tables and Data Filtering, Basic Financial Modelling.

Course Outcomes:

This course provides foundational knowledge of computerized accounting and its practical applications in modern finance. Students gain hands-on experience using spreadsheets and MS Excel for payroll, asset accounting and financial analysis. It equips learners with the skills to automate calculations, analyze data and present financial information accurately and efficiently.

Suggested Readings:

1. Parag Joshi, Tally, ERP 9 with GST with Solved Problems, Dnyansankool Prakashan; Maharashtra
2. Tally Education Pvt. Ltd., Official Guide to Financial Accounting Using: Tally. ERP9 with GST, BPS Publications; New Delhi.
3. Sikander Sultan, EXCEL FOR ACCOUNTANTS, Expert of Course Publishing,
4. R. & Satapathy, S. Mohanty, Computer Application in Business Accounting, Himalaya Publishing House, New Delhi.
5. Vishnu Pratap Singh, Learning Tally ERP 9, Computech publications limited, latest edition.

Semester -VII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS7005T: CORPORATE GOVERNANCE

Max. Marks: 30 + 70=100

Credits: 04

Unit-I

Corporate Governance: -Meaning – Definition – Evolution – Historical Perspective– Nature and Scope– Need- Objectives– Benefits and Limitations– system and mechanisms. Obligation towards various Stakeholders. Key Milestones in the development of Corporate Governance in India.

Committees and Regulatory Framework: -Kumar Mangalam Report (1999), Naresh Chandra Committee Report (2002), Narayana Murthy Committee Report (2005), Cadbury Committee.

SEBI: -Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Unit-II

Board Structure and Responsibilities: -Composition and structure of the board of directors, types of directors, roles and responsibilities of directors. Governance issues relating to the board: accountability, disclosure, transparency. Board Committee: Audit committee, Nomination, Remuneration committee. **CII code on Corporate Governance – Features - Various Corporate Governance forums – CACG, OECD, NFCG & ICGN.**

Unit-III

Theories underlying Corporate Governance: -Stake holder's Theory, Stewardship Theory and Agency Theory. Global Models of Corporate Governance-Anglo-American Model, German Model, Japanese Model; Comparisons with Indian Corporate Governance Practices

Course Outcomes:

This course offers a conceptual and regulatory understanding of corporate governance, emphasizing its evolution, principles and stakeholder obligations. It examines board structures, governance frameworks and key national as well as international codes influencing corporate accountability and transparency and develops an understanding of theoretical models and global practices to evaluate and apply effective governance strategies in organizational settings.

Suggested Readings:

1. Khandelwal NM (2020): Business Ethics, Corporate Governance, CSR, Indian Management Ethos, MishaBooks, Delhi.
2. Kumar A., Gupta L., & Arora, R.J. (2016). Auditing and Corporate Governance. Delhi: Taxmann Pvt. Ltd.
3. Mallin, C.A. (2018). Corporate Governance. New Delhi: Oxford University Press.
4. Rani, G.D., & Mishra, R.K. (2017). Corporate Governance: Theory and Practice. New Delhi: Excel Books.
5. Sharma, J.P. (2016). Corporate Governance, Business Ethics, and CSR. New Delhi: Ane Books Pvt. Ltd.
6. Tricker, B. (2015). Corporate Governance Principles, Policies, and Practice (Indian Edition). New Delhi: Oxford University Press.
7. Maheshwari, M. (2023). Corporate Governance Standards and Disclosure Practices in the light of SEBI's LODR, 2015, New Delhi: Renova Publications.
8. Maheshwari, M., Gupta, A.K., Gaur, P., Tiwari, N. & Goyal S. (2023). Corporate Social Responsibility in the Global Business World: A Conceptual, Regulatory and Illustrative Framework, USA: Apple Academic Press, CRC Press, Taylor and Francis Group.

Semester -VIII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS8001T: COST AUDIT-I

Max. Marks: 30 + 70=100

Credits: 04

Unit-I

Cost Audit: - Meaning, Definitions, Objectives, Scope, Applicability, Advantage and Limitations of Cost Audit, Difference between Financial Audit and Cost Audit, Concepts of Efficiency Audit, Proprietary Audit, Social Audit and System Audit.

Study of Companies Audit Rules (Cost Record and Audit) as per Latest Amendments.

Cost Accounting Standards (CAS): -Introduction, Nature, Need and Significance. Development of CAS in India.

Unit-II

Cost Auditor: - Qualifications, Disqualifications, Appointment, Remuneration, Removal, Rights, Duties, Responsibilities and Liabilities of Cost Auditor under Company act 2013 and Cost & Works Accountant Act 1959.

Status and Relationship of Cost Auditor with Financial Auditor.

Planning and Execution of Cost Audit.

Unit-III

Cost audit in EDP.

Cost Audit Report: -Detailed contents of the Report, Distinction between 'Notes'and 'Qualification' in the Cost Audit Report, Auditor's Observation and Conclusions.

Preparation and Submission of Cost Audit Report

Course Outcomes:

This course introduces the principles and regulatory framework of cost audit, highlighting its purpose, applicability, and how it differs from financial audit. It familiarizes students with various forms of audit such as efficiency, social, and system audits, along with relevant statutory provisions including Companies Audit Rules and Cost Accounting Standards. The course also trains students in planning, executing and reporting cost audits, including procedures in electronic data environments.

Suggested Readings:

1. Jain, Khandelwal, Pareek, Cost & Management Audit Ramesh Books Depot, Jaipur.
2. Khandelwal, Management Audit Ramesh Books Depot, Jaipur.
3. Choudhary D, Management Audit & Cost Audit New Central Book Agency, Kolkata.
4. Ramanathan: Cost and Management Audit, Tata McGraw Hill, New Delhi
5. Rose T.G Management Audit (Gel & Co, Landon)
6. Cona W.L. Management Audit (Prentice Hall)

Semester- VIII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS8002T: BUSINESS STATISTICS-II

Max. Marks: 30 + 70=100

Credits: 04

Unit I

Association of Attributes: - Meaning, Classification, Methods, Partial Association, Consistency of Data.

Moments and Kurtosis

Statistical Quality Control

Unit II

Partial and Multiple Correlation and Regression

Theory of Probability: - Elementary problems based on Permutations and Combinations, Addition and Multiplication laws of probability, Bayes' Theorem, Mathematical Expectation.

Vital Statistics

Unit III

Theoretical Frequency Distribution: - Binomial, Poisson and Normal distribution and its application to business problems.

Business Forecasting

Statistical Decision Theory

Course Outcomes:

This course develops a solid understanding of statistical techniques used in analyzing business data, such as correlation, regression, and probability. It enables students to interpret patterns, measure variation, and apply theoretical distributions to real-world problems. Emphasis is placed on forecasting, data consistency and decision-making under uncertainty and risk.

Suggested Readings:

1. T.R. Jain, S.C. Aggarwal: Advanced Business Statistics VK Gopal Publications Private Limited
2. Dr. S.M. Shukal, Dr. Shivpujan : Advanced Statistical Analysis: Shahitya Bhawan Publication
3. Mathur, Khandelwal, Gupta & Gupta.; Advanced Business Statistics.
4. S.P. Gupta, M.P. Gupta, : Business Statistics, Sultan Chand & Sons
5. N.P. Agarwal, Advanced Business Statistics
6. Sharma, Jain & Pareek, Advanced Business Statistics
7. Sharma, Jain & Pareek, : Statistical Analysis
8. Sanchhetti & Kapoor, Statistical Methods
9. Sanchhetti & Kapoor Business Mathematics

Semester- VIII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS8003T: TAX PLANNING AND MANAGEMENT

Max. Marks: 30 + 70=100

Credits: 04

Unit-I

Concept of Tax Planning: - Meaning, Features, Scope and Importance and Objectives. Understanding the Distinctions: Tax Planning, Avoidance, Evasion and Management. Problems in Tax Planning

Residential Status and Tax Planning

Unit -II

Tax Planning for employee's remuneration

Tax planning with reference to income from house property and capital gains

Tax Planning with reference to new tax regime, clubbing and set off provisions

Unit- III

Tax planning for business organizations: Tax incentives for industrial development and tax holidays, Tax planning for special management and investment decisions
Diversion of Income and Tax planning

Course Outcomes:

Students will understand key concepts of tax planning and distinguish it from tax avoidance, evasion, and management. They will learn to apply tax-saving strategies for salary, house property, business and capital gains, while understanding exemptions, deductions, and the role of residential status in tax liability.

Suggested Readings:

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-Ahandbook
5. Shah C.K.:Tax Planning RBD, Jaipur
6. Patel and Choudhary: Tax Planning (Hindi & English)

Semester -VIII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS8004T: OPERATIONAL RESEARCH

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Operational Research: - Meaning, Nature and Significance; Basic concepts in operational research; Techniques of operational research. **Linear Programming:** Introduction, Problem formulation, Graphical and Simplex methods for solving LPP

Unit-II

Transportation and Assignment Problems;
Replacement Problems;
Queuing Theory;

Unit-III

Game Theory Methods and Techniques.

Concept of productivity, Measurement of productivity: Input /Output analysis as a mean of measuring productivity.

Network analysis- Concept of PERT and CPM, Network drawing and determination of critical path

Course Outcomes:

This course equips students with analytical and quantitative tools essential for effective decision-making in complex business environments. It offers in-depth exposure to linear programming, transportation and assignment models, queuing theory, game theory, and replacement analysis. By integrating concepts of productivity measurement and network analysis techniques like PERT and CPM, students are prepared to solve real-world operational problems and optimize organizational performance.

Suggested Readings:

1. Agarwal N.P.: Operations Research, RBD, Jaipur
2. Hadley & Whrithin: PERT.CPM and Marketing Management & Inventory control.
3. Chruchman, C.WestL.:Introduction of Operations Research.
4. Kothari, C. R.: Operations Research
5. Kapoor, V. K.:Operations Research
6. R.K.: Operations Research, Shivam Book Depo, Jaipur
7. Mathur, Khandelwal and Gupta: Operations Research (English and Hindi Edition)
8. Sassieni Murleetc: Operations Research

Semester- VIII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS8005T: ETHICS IN ACCOUNTING

Max. Marks: 30 + 70=100

Credits: 06

Unit- I

Ethics: - Meaning, Concept, Sources, Ethics, Ethos and Values, Ethical Dilemma, Need and Significance of Ethics in Business and Accounting

Indian Ethos: Concept, Sources and Salient features.

Unit- II

Professional codes of conduct of ICAI and AICPA: Integrity, Independence, Objectivity, Confidentiality, Professional behaviour, Professional Competence, Due Care.

Ethical dimensions of CSR initiatives, including sustainability reporting, stakeholder engagement and ethical sourcing.

Environmental, Social and Governance (ESG) Reporting.

Unit- III

Ethical challenges in financial reporting: White Collar Crime, Creative Accounting and Earnings Management, Cooking the Books, Fraudulent Financial Reporting, Conflicts of Interest, Transparency and Disclosure

Cases of Enron, Arthur- Anderson, Satyam.

Course Outcomes:

This course enables students to understand the meaning, principles, and significance of ethics in business and accounting, along with Indian ethos. It equips learners with knowledge of core ethical values, CSR practices, and ESG reporting in the professional environment. Students will also develop the ability to critically assess unethical practices such as financial frauds, white-collar crimes, and creative accounting.

Suggested Readings:

1. Albrecht, W.S.: Ethical Issues in Practice of Accounting, South Western.
2. Chattopadhyay, P.: Sins of Multinational Companies, IAA Research Foundation.
3. Gupta, Dipanker: Ethics Incorporated, Response Books.
4. Khandelwal, N.M.: Ethics and Indian Ethos in Management, Pacific Academy of Higher Education.
5. Nilkant,V& Ram Narayan S: Change Management, Response Books.

Semester-VIII
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
COMHONS8006T: PROJECT PLANNING APPRAISAL AND CONTROL

Max. Marks: 30 + 70=100

Credits: 06

Unit-I

Project: -Meaning, Definition and Characteristics.

Project Planning: - Concept and Objectives. Identification of Investment Opportunities. Different criteria of Project Selection (Technical, Marketing and Organisational Aspects). Project life Cycle. Factors Affecting Project Location and Site Location, Project layout Methods. Causes of Project Failure.

Unit-II

Project Scheduling: - Gantt Charts, Networking Techniques (PERT & CPM).

Work Breakdown Structure (WBS), Shadow Pricing.

Project Financing: Meaning, Sources, Merits and Demerits.

Project Evaluation/ Budgeting Techniques: Payback, ARR, NPV, IRR.

Unit-III

Project Organisation Structure: -Setting up of Organisation Structure, Project Manager, Qualification, Selection and Training, Role and Responsibility of a Project Manager.

Project Risk Management: - Identification, Analysis and Reduction. Project Implementation and Integrated Project Management. Project Monitoring and Control, Line of Balance (LOB). Performance Measurement and Variance Analysis. Strategic Management in Projects

Course Outcome:

This course imparts a comprehensive understanding of project management principles, encompassing project planning, investment appraisal, and life cycle analysis. It develops advanced proficiency in project scheduling, financial evaluation, and risk mitigation through analytical tools such as PERT, CPM, NPV, and IRR. Additionally, the course fosters strategic insight into project structuring, leadership dynamics, and integrated control mechanisms for effective execution.

Suggested Readings:

1. Prasanna Chandra: “Project Planning Analysis, Selection, Implementation and Review” Tata McGrawHill, New Delhi.
2. P.Gopal Krishnan and E. Rama Moorthy. “Textbook of Project Management” Tata McGraw Hill NewDelhi.
3. Rajeev Ananad, “Project Profiles with Model Franchise Agency and Joint Venture Agreement” Bharat Publishers, New Delhi.
4. Mohsin, M: Project Planning and Control. Vikas Publishing House Pvt.Ltd, New Delhi
5. Prasanna Chandra: Project Preparation, Appraisal, Budgeting and Implementation: Tata McGraw Hill Publishing, New Delhi.
6. S Choudhary, Project Management Tata McGraw Hill Publishing, New Delhi
7. S Choudhary, Project Scheduling and Monitoring in Practice South Asia Publisher, New Delhi
8. Dasguta, P.S. Marglin, S.A. and Sen A.K. Guidelines for Project evaluation. UNDO, New York.
9. Little M.D.: and Mirless J.A. Manual of industrial Projects Analysis, OECD Paris.

DISSERTATION IN MAJOR SUBJECT OR ACADEMIC/RESEARCH PROJECT

The student shall write a research dissertation under the guidance of faculty member of the department, on a topic related to accountancy and business statistics and any other related topics in consultation with his/her supervisor. Department Head shall allocate supervisors to the students. The dissertation shall be evaluated by an external examiner (as allocated by the university) and marks out of 200 will be awarded (12 credits).

Apprenticeship/Internship will be of 12 credits (200 Marks).