Accounting & Finance

# Subject Experts (Commerce)

## Members of Course Frame Work Committee Four Year Degree Programme under CBCS Pattern in the light of NEP 2020 at Raj Bhawan, Patna

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**University of Bihar**

**Faculty of Commerce**

**4 year Degree Course under**

**CHOICE BASED CREDIT SYSTEM**

**Semester Scheme with Multiple Entry and Exit Option for**

**Under Graduate Course as per NEP 2020**

**Syllabus for**

**B.COM- ACCOUNTING & FINANCE**

**Session -2023-27 onwards**

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

## (Curriculum and Credit framework for undergraduate programme)

## (Group-A) Accounting & Finance

(A) Major Core Courses

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

**Sub Total = 80**

**Note:**

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

**MJC- Major Course**

**CIA- Continouous Internal Assessment**

**ESE- End Semester Examinotion**

## (B) Minor Courses (MIC) to be offered by the Department for students of other Departments of Commerce

| Sl. No. | Sem | Type of Course | Course Code | Name of Course | Credits | Marks CIA+ESE (30+70=100) |
|---|---|---|---|---|---|---|
| 1. | I | MIC-1 | BCAF/MIC-1 | Financial Accounting | 3 | 100 |
| 2. | II | MIC-2 | BCAF/MIC-2 | Corporate Accounting | 3 | 100 |
| 3. | III | MIC-3 | BCAF/MIC-3 | Business Finance | 3 | 100 |
| 4. | IV | MIC-4 | BCAF/MIC-4 | Management Accounting | 3 | 100 |
| 5. | V | MIC-5 | BCAF/MIC-5 | Financial Insititutions and Market | 3 | 100 |
| 6. | V | MIC-6 | BCAF/MIC-6 | Income Tax Law &Accounting | 3 | 100 |
| 7. | VI | MIC-7 | BCAF/MIC-7 | Investment Management | 3 | 100 |
| 8. | VI | MIC-8 | BCAF/MIC-8 | Goods and Service Tax | 3 | 100 |
| 9. | VII | MIC-9 | BCAF/MIC-9 | Cost Accounting | 4 | 100 |
| 10. | VIII | MIC-10 | BCAF/MIC-10 | Audit and Corporate Governance | 4 | 100 |

**Sub Total = 32**

**Note:** The Department may reduce the syllabus of the Minor Courses as per the credit distribution. The Department concerned may also decide practical courses.

## (C) Multidisciplinary Courses to be offered

| Sl. No. | Sem | Type of Course | Name of Course | Credits | Marks |
|---|---|---|---|---|---|
| 1. | I | MDC-1 | To be selected from the basket | 3 | 100 |
| 2. | II | MDC-2 | To be selected from the basket | 3 | 100 |
| 3. | III | MDC-3 | To be selected from the basket | 3 | 100 |

**Sub Total = 09**

## (D) Ability Enhancement Courses to be offered

| Sl. No. | Sem | Type of Course | Name of Course | Credits | Marks |
|---|---|---|---|---|---|
| 1. | I | AEC-1 | MIL | 2 | 100 |
| 2. | II | AEC-2 | Environmental Science | 2 | 100 |
| 3 | III | AEC-3 | Disaster Risk Management | 2 | 100 |
| 4. | IV | AEC-4 | NCC/NSS/NGOs/Social Service/ Scout and Guide/Sports | 2 | 100 |

**Sub Total = 08**

## (E) Skill Enhancement Courses to be offered

| Sl. No. | Sem | Type of Course | Name of Course | Credits | Marks |
|---|---|---|---|---|---|
| 1. | I | SEC-1 | To be selected from the basket | 3 | 100 |
| 2. | II | SEC-2 | To be selected from the basket | 3 | 100 |
| 3. | III | SEC-3 | To be selected from the basket | 3 | 100 |

**Sub Total = 09**

## (F) Value Added Courses to be offered

| Sl. No. | Sem | Type of Course | Name of Course | Credits | Marks |
|---|---|---|---|---|---|
| 1. | I | VAC-1 | To be selected from the basket | 3 | 100 |
| 2. | II | VAC-2 | To be selected from the basket | 3 | 100 |

**Sub Total = 06**

| Sl. No. | Sem | Type of Course | Name of Course | Credits | Marks |
|---|---|---|---|---|---|
| 1. | v | INT-1 | Summer Internship | 4 | 100 |

| Sl. No. | Sem | Type of Course | Name of Course | Credits | Marks |
|---|---|---|---|---|---|
| 1. | VIII | RP-1 | Research/Dissertation | 12 | 100 |

**Grand Total = 160 Credits**

## (G) Basket for Multidisciplinary Courses (MDC)

To be decided by Respective Department

## (H) Basket for Skill Enhancement Courses (SEC)

**See at the end of structure (this booklet)**

## (I) Basket for Value Added Courses (VAC)

**See at the end of structure (this booklet)**

**GROUP A– Accounting and Finance**

SEMESTER – 1

BCAF/MJC-1: Financial Accounting

**Objective:**

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

**Learning Outcomes:**

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

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

**Course Content:**

| **BCAF/MJC-1: FINANCIAL ACCOUNTING**<br>**(Theory: 6 credits)** | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Theoretical Framework**<br>(a)Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting,<br>(b)Basic Concepts and Conventions of Accounting,<br>(c)Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. | 10 |
| 2 | **Accounting for Depreciation, Inventory Valuation & Business Entities**<br>(a)Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM.<br>(b) Valuation of inventory:<br>Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO.<br>(c))Accounting for Non Corporate Business entities:<br>Preparation of Final Accounts with adjustments.;Accounting for Non profitable organizations; Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet; Accounting under Single Entry System: Computation of Profit & Loss, Conversion of Single Entry into Double Entry. | 15 |
| 3 | Accounting for Hire Purchase, Installment and Royalty<br>a) Hire Purchase System-Concept- Concept Transaction, Journal Ledger Accounts in the books of Hire Vendor and Hire Purchase including | 15 |

| | | |
|---|---|---|
| | Default and Repossession.<br>b) Installment Payment System – Concept, Transaction, Journal, Ledger, Accounts in the books of Credit Purchase & Seller.<br>c) Royalty: Concept Journal, ledger, accounts in the books of Lessor and Lessee. | |
| 4 | Accounting for Inland Branches/Departments<br>(a) Concepts of Branch System, different types of Branches, accounting aspects of Dependant and independent Branches, Stock and Debtor System, Final Accounts system and Wholesale Basis System.<br>(b) Departmental Accounts: Concept Departmental System, Preparation of Final Accounts of Departmental including Adjustments and various methods | 10 |
| 5 | Accounting for Dissolution of Partnership Firm and Insolvency:<br>(a)Concept of Dissolution of Firm: Distinction between Dissolution of Partnership & Dissolution of Firm. Accounting of Dissolution of the Partnership Firm including Insolvency of Partners,<br>(b)Concept of Insolvency of an Individual, Process of Declaration of Insolvency, Defined under law, Preparation of Statement of Affairs & Deficiency Accounts including Revised Statement of Affairs. | 10 |
| | **TOTAL** | 60 |

**Suggested Readings:**


1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
4. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
9. Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
10. Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
11. Shukla MC: Advance Accountancy Part I
12. 12Batlibio J.R.:Double Entry System
13. 13Shukla SM: Financial Accounting
14. 14Guptal R.L. Advance Accountancy Part I
15. Jha N.K. Basic Business Accounting, 2023, Vikas publicsations pvt ltd

GROUP A: ACCOUNTING & FINANCE

## SEMESTER II

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

**Objective:**

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**


1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.

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

## SEMESTER III

### BCAF/MJC-3: BUSINESS LAW

**Objective:**

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

**Learning Outcomes:**

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

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

| BCAF/MJC-3: BUSINESS LAW (Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Contract Act, 1872:** Concept and Essentials of Contract, Classification of Contract, offer and Acceptance, Capacity of Parties. Consideration,Free Consent, Legality of Objects, Void Agreements, Discharge of Contracts, Indemnity and Guarantee, Contract of Bailment, Pledge, Agency | 10 |
| 2 | **Sale of Goods Act, 1930:** Contract of Sale, Meaning and Difference Between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Property and Goods, Unpaid Seller and His Rights. | 10 |
| 3 | **Negotiable Instrument Act, 1881:** Concept and Features of Negotiable Instrument, Promissory Note, Bills of Exchange and Cheque, Holder and Holder in Due Course, Dishonour and Discharge of Negotiable instrument. Consumer Protection Act, 1986: Salient Features, Definition of consumer, Grievance Redressal Machinery. | 10 |
| 4 | **Limited Liability Partnership (LLP) Act, 2008:** Salient Features of LLP, Difference between LLP and Partnership, LLP and | 10 |

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

**Suggested Readings:**


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


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

**Objective:**

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

**Learning Outcomes:**

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

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

| BCAF/MJC-4: BUSINESS MATHEMATICS & STATISTICS (Theory: 04 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Mathematics for Finance :**<br>Simple and Compound Interest - Annuities - Discounts and Present values.<br>Basic Calculus - Rules for Differentiation. | 08 |
| 2 | **Progression.**<br>i) Arithmetic Progression: General Term, Sum upto n terms of an A.P., Arithmetic Mean.<br>ii) Geometric Progression: General Term, Sum of Finite and infinite Geometric Progression.<br>iii)Harmonic Progression: General Term and Harmonic Mean | 08 |
| 3 | **Statistics :**<br>Definition - Scope and Limitation - Presentation of Data - Diagrammatic and Graphical Representation of Data. Measures of Central Tendency - Mean - | 08 |

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

**Suggested Readings:**


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


## SEMESTER-IV

### BCAF/MJC-5 : BUSINESS FINANCE

**Objective:**

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

**Learning Outcomes:**

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

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

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

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

**Suggested Readings:**

Suggested Readings :


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


## SEMESTER-IV

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

**Objective:**

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

**Learning Outcomes:**

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

1. Know the basic concept of Income Tax and acquaint with the principles and provisions of Income-tax Act, 1961 as well as exemptions of Income under section 10 and deductions of Income and expenditures under section 80
2. Understand the provisions and procedure to compute taxable income under all five heads of income i.e. income from salaries, income from house property, profits & gains from business & profession, income from capital gains and other sources.
3. Develop practical skill and knowledge of the computation of tax liability of an Individual and

Partnerships Firm with the procedure of Income tax assessment and e-filing.

| BCAF/MJC-6: INCOME TAX LAW AND ACCOUNTING (Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Basic Concept:**<br>Income, person, assessee, assessment year, previous year, gross total income total income, Permanent Account Number (PAN).<br>Residential status: scope of total income on the basis of residential status & tax liability of an Individual. | 10 |
| 2 | • Exempted income under section 10;<br>• Computation of income under different heads:<br>Salaries.<br>Income from house property. | 10 |
| 3 | Computation of Income under different Heads:<br>Profits and gains of business or profession,<br>Capital gains,<br>Income from other sources. | 10 |
| 4 | **Total income and tax computation:**<br>Deductions from gross total income, rebates and reliefs, computation of total income of an individual. | 10 |
| 5 | **Tax liability of individual and Partnership Firms:**<br>Tax liability of individual and Partnership Firms; Brief introduction to e-filing. | 10 |
| | **TOTAL** | 50 |

**Suggested Readings:**


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


## SEMESTER-IV

### BCAF/MJC-7: INVESTMENT MANAGEMENT

**Objective:**

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

**Learning Outcomes:**

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

- Understand the basic concept of Invetsment Decisions and Preparation of investment

portfolio

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

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

**Suggested Readings:**


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


## SEMESTER-V

**BCAF/MJC 8: CORPORATE ACCOUNTING**

**Objective:**

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**


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

## SEMESTER-V

### BCAF/MJC-9: COST ACCOUNTING

**Objective:**

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

**Learning Outcomes:**

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

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

| BCAF/MJC-9; COST ACCOUNTING (Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Introduction :** Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of acostaccountant in an organization, Importance of CMA as a career. | 10 |
| 2 | **Elements of cost :** (a) Materials : Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue of materials.MethodsofpricingofMaterialsissues–FIFO, LIFO, Simple Average, Weighted Average, Replacement,Standard, Treatment of MaterialLosses. (b) Labour : Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits. | 10 |
| 3 | **Overhead :** Classification, allocation appointment and absorption of overhead. Under and over absorption, capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, (ABC) - Activity Based Cost allocation. | 10 |
| 4 | **Methods of costing,** Unit costing, Job costing, Contract costing. | 10 |
| 5 | **Methods of Process costing** process losses, valuation of work in progress, joint and by products, Service | 10 |

| | | |
|---|---|---|
| | costing (only transport). AccountingSystems, Integral and non-integral systems.. | |
| | **TOTAL** | 50 |

**Suggested Readings:**


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


## SEMESTER-VI

### BCAF/MJC-10: BUSINESS ECONOMICS

**Objective:**

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

**Learning Outcomes:**

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

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

| BCAF/MJC-10; BUSINESS ECONOMICS (Theory: 04 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Nature and Scope of Managerial Economics**: Definition of Economics - Important concept of Economics - Basic Economic problem - Relationship between Micro and Macro economics - Managerial Economics - Nature and Scope - Objectives of the Firm. | 08 |
| 2 | **Theory of Consumer behavior**: Managerial Utility Analysis indifference curve and analysis Meaning of Demand - Law of Demand - Types of Demand - Determinants of demand - Elasticity of Demand - Demand Forecasting. | 08 |

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

**Suggested Readings:**


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


## SEMESTER-VI

**BCAF/MJC-11: MANAGEMENT ACCOUNTING**

**Objective:**

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

**Learning Outcomes:**

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

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

| BCAF/MJC-11; MANAGEMENT ACCOUNTING<br>(Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Management Accounting:**<br>Definition - Objectives and functions – Advantages and limitations – Distinction between Financial Accounting and Management Accounting – Meaning of Financial statements - Tools of Financial Statement Analysis – | 10 |

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

**Suggested Readings:**


1. T.S. Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications.
2. Murthy A and Gurusamy S – Management Accounting :Theory and Practice - Vijay Nicole Imprints Private Limited
3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.
4. R.S. Pillai &Bhagavathi – Management Accounting – S. Chand & Co. Ltd, New Delhi.
5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.

## SEMESTER-VI

**BCAF/MJC-12: GOODS AND SERVICE TAX**

**Objective:**

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

**Learning Outcomes:**

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

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

| BCAF/MJC-12; GOODS AND SERVICE TAX (Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Introduction :** Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods;MajordefectsinthestructureofindirecttaxespriortoGST, | 10 |
| 2 | **GST Structure:** RationaleforGST;structureofGST(SGST,CGST,UTGST&IGST); GSTcouncil,GST Network, State compensationMechanism, Registration. | 10 |
| 3 | **Levy and collection of GST** Taxableevent-"supply"ofgoodsandservices;placeofsupply;within state,interstate,importandexport;timeofsupply | 10 |
| 4 | **ValuationforGST:** valuationrules,exemptionfromGST;smallsuppliesandcomposition scheme; classification of goods and services: composite and mixed supplies. | 10 |
| 5 | **Input Tax Credit** Eligible and Inelligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transferofinput.Credit(InputServiceDistribution)paymentoftaxes; refund;doctrineofunjustenrichment;TDS,TCS.ReverseCharge Mechanism, Job work. | 10 |
| | **TOTAL** | 50 |

**Suggested Readings:**

1. The goods and services Tax (Compensation to stats),2017
2. The Union Territory Goods and service Tax,2017

## SEMESTER-VII

**BCAF/MJC-13: AUDIT AND CORPORATE GOVERNANCE**

**Objective:**

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

**Learning Outcomes:**

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

- Provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements with professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- Understand the principles & practice of auditing and to have an insight to elaborate procedure for audit of limited companies. Gain the knowledge of special areas of audit and the duties and responsibilities of auditors.
- Understand the conceptual framework of corporate governance.

| BCAF/MJC-13; AUDIT AND CORPORATE GOVERNANCE (Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Introduction of Auditing**<br>Introduction, Meaning, Objectives, Principles and Techniques, Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit, Audit Procedure-Vouching and verification of Assets stabilities. | 10 |
| 2 | **Audit of Companies**<br>Audit of limited companies; Company Auditor-Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of Companies auditor, Auditors Report-Contents & Types. Liabilities of statutory Auditors under the companies Act 2013 | 10 |
| 3 | **Special Audit**<br>Special features of cost audit, Tax audit, Social Audit and Management Audit. Special features of Audit of departmental undertaking statutory corporations, Government Companies, Banks. Audit of Insurance Companies and non-profit companies. | 10 |
| 4 | **Corporate Governance**<br>Conceptual framework of corporate Governance-Issues need, code, transparency & disclosure; Theories & Models, Broad Committees. Role of auditor, Corporate Governance Reforms. Major Corporate Scandals in India & Abroad. Common Governance problems Noticed in various corporate failures. | 10 |
| 5 | **Business Ethics&Corporate Social Responsibility(CSR)**<br>Morality and ethics, business values and ethics, approaches and practices of business ethics, Corporate ethics, ethics program, codes of ethics, ethics committee. Ethical Behaviour: Concepts & Advantages; Rating Agencies, Green Governance. | 10 |

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

**Suggested Readings:**


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


## BCHRM/MJC-14: RESEARCH METHODOGY

### Objective:

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

### Learning Outcomes:

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

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

### Course Structure:

| BCAF/MJC-14: RESEARCH METHODOGY (Theory: 05 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Introduction to Business Research**: Meaning and Significance of Research in Business Different Approaches to Research-Scientific Methods and Non-scientific Methods Types of Business Research The Research Process Ethics in Business Research | 10 |
| 2 | **The Research Problem and Design**: Formulation and Definition of Business Research Problem Formulation of Research Hypotheses, Baines Research Design Explanatory Research Design (Secondary Das and Qualitative Research Descriptive Reserch Design (Sarvey and Observation and Causal Research Design (Experimentation Potential Sources of Errors in Research | 10 |

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

**Suggested Readings:**


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


## SEMESTER-VII

**BCAF/MJC-15: COMPANY LAW**

**Objective:**

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

**Learning Outcomes:**

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

- Understand the concept of Company as a form of Business organization & Acquiant with the legal norms relating to companies.
- Understanding the characteristics and types of Companies, illustrating the duties and responsibilities of director as per compliance under company,s Act 2013.
- Acquire knowledge of Company meetings, internal & esternal affairs of management and provisions related to payments of Divident & Books of Accounts.

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

**Suggested Readings**:


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


## SEMESTER-VIII

### BCAF/MJC-16: BUSINESS COMMUNICATION

**Learning Objective:**

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

**Learning outcomes:**

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

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

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

**Suggested Readings :**


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

## Group A: Accounting & Finance

Minor Courses

**Semester-I**

## BCAF/MIC-1: Financial Accounting

**Learning Objective:**

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

**Learning Outcomes:**

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

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare and manage cash book and other accounts necessary while running a business;
6. Prepare and maintain financial statements of sole proprietors and partnership firms;
7. Prepare accounts for Inland Branches and Not-for-Profit Organisations.

**BCAF/MIC-1: Financial Accounting**
**(Theory: 3 credits)**

| Unit | Topics to be covered | No. of Lectures |
|---|---|---|
| 1 | **Theoretical Framework**<br><br>(a)Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis<br><br>Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting, Branches of Accounting<br><br>(b)Basic Concepts and Conventions of Accounting,<br><br>(c)Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. | 10 |

| | | |
|---|---|---|
| 2 | **Preparation of journal, Ledger and Trial Balance**<br><br>Meaning of Journal Ledger and Trial Balance, Preparation of Subsidiary Books- Cash Book, Purchase Book, Sales Book, Bills Receivable Book, Bills Payable Book | 5 |
| 3 | **Accounting for Depreciation, Inventory Valuation & Business Entities**<br><br>(a)Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM.<br><br>(b) Valuation of inventory:<br><br>Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO.<br><br>(c))Accounting for Non Corporate Business entities:<br><br>Preparation of Final Accounts with adjustments.;Accounting for Non profitable organizations;Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet; Accounting under Single Entry System: Computation of Profit & Loss, Conversion of Single Entry into Double Entry. | 15 |
| | **TOTAL** | 30 |

**Suggested Readings:**


1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London. Pearson Education. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House
4. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
5. Batlibio J.R.: Double Entry System
6. Shukla SM: Financial Accounting
7. Guptal R.L. Advanced Accountancy Part I
8. Jha N.K. Basic Business Accounting, 2023, Vikas publicsations pvt ltd
9. Dr. S.k Singh and Dr. R.U Singh, SBPD Publications, Agra.
10. Dr. B.K Mehata, Shiksha Sagar, Publisher & Distributor, Agra.

## Group A: Accounting & Finance

**Semester-II**

## BCAF/MIC-2: Corporate Accounting

**Learning Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

**Learning Outcomes**

After completing the course, the student shall be able to:-

1. develop an understanding of accounting for share capital and debentures
2. prepare financial statements of a company
3. understand the accounting for amalgamation and preparation of consolidated balance sheet for Holding Company

**Course Contents**

| BCAF/MIC-2: Corporate Accounting<br>(Theory: 3 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Accounting for Share Capital and Debentures**<br><br>Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. Relevant AS and IND-AS as applicableAccounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. | 15 |
| | **Financial Statements of a Company** | 5 |

| | | |
|---|---|---|
| 2 | Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II . | |
| 3 | **Accounting for Amalgamation of Companies and Holding Company**<br><br>Accounting for Amalgamation of Companies including internal reconstruction<br><br>Preparation of Consolidated Balance Sheet of Holding Company and one Subsidiary | 10 |
| | **TOTAL** | 30 |

Suggested Readings :-


1. Goyal, Bhushan kumar, Corporate Accounting Taxman, New Delhi.
2. Tulsian P.C Corporate Accounting, S Chand & Co. New Delhi.
3. Monga, J. R Fundamentals of Corporate Accounting, Mayur paper Backs, New Delhi.
4. Kumar, Alok , Corporate Accouting, Kitab Mahal.
5. Shukla, S. M. Corporate Acconting Shaitya Bhawan Publication Pvt ltd.
6. Dr. S.k Singh, SBPD Publications, Agra.
7. Dr. Alok Kumar, Shiksha Sagar, Publisher & Distributor Agra.


**Semester-III**

## BCAF/MIC-3 BUSINESS FINANCE

**Learning Objective**:-To acquaint the learner with the basic concept of Business Finance , So that they can plan the funds and capitalize them for the purpose of Business.

**Learning outcomes:-**

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

1- To understand the basic concept of Business finance.
2- To understand to manage the funds.
3- To understand to capitalize the funds.
4- To understand the cost and earning concepts.
5-

| BCAF/MIC-3 BUSINESS FINANCE (Theory: 3 credits) | | |
|---|---|---|
| Unit | Topics to be Covered | No. of Lectures |
| 1 | **Introduction :** Definition, nature and Scope ol Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management - Profit Maximization Vs. Wealth maximization | 10 |
| 2 | **Planning for Funds** : Financial Plan - Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements. | 10 |
| 3 | **Capitalizition :** Concept, Cost and Eamings Theories of Capitalization, Over - capitalization and Under Capitalization - their Causes, Eflects and Remedies. | 10 |
| | **Total** | 30 |

**Suggested Readings :**


1. Pandey, I.M. - Financial Managemenr, Vikas Publishing, Delhi'
2. Khan, M.Y. & Other - Financial Maragement, Tata McGraw, New Dlelhi
3. Chandra Prasanna - Financial Management, Tata Mccra'a', New Delhi
4. Hamptoon, John - Financial Decision, Prentice Hall, New Delhi
5. Kishore, Ravi M. - Financial Management, Ta'rmann, New Delhi
6. Dr. F.C Sharma – SBPD Publications, Agra.
7. Dr. B.K Mehata, Shiksha Sagar Publisher & Distributor, Agra.


**Semester-IV**

## BCAF/MIC-4:MANAGEMENT ACCOUNTING

**Learning Objective**:- The basic objective of the course is to acquaint the learner with the concept of accounting is reference to management, So that they can use the knowledge to manage the Business and its accountanting.

**Learning outcomes:-**

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

1. Familiarize with basic management accounting concept and their application in managerial decision making.
2. Gain professional competence and skill which keeps for making managerial decisions.
3. Know management accounting techniques which can be used for business decision making.

| BCAF/MIC-4:MANAGEMENT ACCOUNTING (Theory: 3 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | Management Accounting – Definition - Objectives and functions – Advantages and limitations – Distinction between Financial Accounting and Management Accounting – Meaning of Financial statements - Tools of Financial Statement Analysis – Comparative Financial Statements – Common Size Financial Statements – Trend Percentages. | 10 |
| 2 | Ratio Analysis: Meaning - Definition – Significance - Limitations – Classification – Liquidity Ratios (Short Term Solvency Ratios) and Long term Solvency Ratios, Concept of ratio, Uses of Ratio – Turnover and Profitability Ratios. | 10 |
| 3 | Fund Flow Analysis: Meaning - Definition – .Uses of Fund Flow Statement – Limitations of Fund Flow Statement – Preparation of Fund Flow Statement.<br>Cash flow Analysis: Meaning - Definition – .Uses of Cash Flow Statement – Limitations of Cash Flow statement –Distinction between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement (AS - 3). | 10 |
| | **TOTAL** | 30 |

**Suggested Readings :**


1. T.S. Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications.
2. Murthy A and Gurusamy S – Management Accounting :Theory and Practice - Vijay Nicole Imprints Private Limited
3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.
4. R.S. Pillai &Bhagavathi Management Accounting – S. Chand & Co. Ltd, New Delhi.
5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.
6. DR. B. K. Mehta, Management Accounting, S.B.P.D. publisher Agra.
7. DR. Jitendra Sunar, Management Accounting shiskhsa sagar publisher & distributer, Agra

**Semester-V**

## BCAF/MIC-5 FINANCIAL INSTITUTIONS AND MARKET

**Learning Objective:-** To acquaint the learner with the basic Financial Institution and markets , So that they can understand Indian Financial System, it regulations and its role.

**Learning Outcome:-**

After completion of the course the learner will able to:-

1. Have full idea of Indian financial system.
2. Understand the Objective and need of financial system.
3. Know the Regulation of financial system.
4. Have the Knowledge of available resources of corporate funding.

**BCAF/MIC-5 FINANCIAL INSTITUTIONS AND MARKET**
**(Theory: 3 credits)**

| Unit | Topics to be covered | No. of Lectures |
|---|---|---|
| 1 | Structures of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; future agenda of reforms. | 08 |
| 2 | Regulations of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; core banking solution (CBS); RTGS and internet banking NBFCs and its types; comparison between banks and NBFCs. | 08 |

| | | |
|---|---|---|
| 3 | Introduction to Financial Markets in India: Role and importance of Financial Markets, Financial Markets. Money market; capital market; factor affecting financial markets; Integration of Indian financial market with Global Financial Markets, Primary & Secondary market, Currency market, debt market role and functions of these markets. Primary Market for Corporate Securities in India; Issue of Corporate Securities Public Issue through Prospectus, Green shoe option, online IPO, Disinvestment of PSU, Employees Stock Options, Preferential issue of shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings: Listing and Delisting of Corporate Stocks. | **14** |
| | Total | **30** |

**Suggested Readings:**


1. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions, 3rd Editon, Tata Mcgraw Hill.
2. Khan, M Y (2010). Financial Services, 5th Edition, McGraw Hill Higher Education.
3. Shahani Rakesh (2011). Financial Markets in India: A Research Initiative, Anamica Publication.
4. Goel Sandeep. (2012). Financial Services, PHI.
5. Gurusamy, S. (2010). Financial Services, TMH.
6. Dr. F.C Sharma, SBPD Publications Agra.


**Semester V**

## BCAF/MIC-6 INCOME TAX LAW AND ACCOUNTING

**Learning Objective-** To acquaint the learner with the basic concept of income tax laws and its accounting which will help in payment of tax and its management.

**Learning Outcomes**

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

1. Use the knowledge for purpose of computation of income tax liability.

2 .Use the knowledge of various provisions and procedure to compute taxable income under all the heads.

3.Have a skill and knowledge as acquired which can be used for professional practice and uses, for filling of income tax return of different assessees.

| BCAF/MIC-6 INCOME TAX LAW AND ACCOUNTING (Theory: 3 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | Basic Concept: Income, person, assessees, assessment year, previous year, gross total income, total income, Permanent Account Number (PAN).<br>Residential status: scope of total income on the basis of residential status & tax liability of an Individual. | 06 |
| 2 | Exempted income under section 10. Computation of income under different heads: Salaries. Income from house property. | 10 |
| 3 | Profits and gains of business or profession, capital gains, income from other sources. | 14 |
| | **TOTAL** | 30 |

**Suggested Readings :**


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


**Semester-VI**

## BCAF/MIC-7 INVESTMENT MANAGEMENT

**Learning Objectives:-** To impart skill on the fundamentals of Investment and Security Analysis. To identify the risk and returns involved in managing investment.

**Learning Outcomes:-**

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

1. To understand the basic concept of investment Decisions and preparation of Investment portfolio.
2. To Know the different methods of security Analysis.
3. to identify the risks involved in Investment decision.
4. To assess the return of different Investment opportunities to derive the meaningful

conclusion.

| BCAF/MIC-7 INVESTMENT MANAGEMENT (Theory: 3 credits) | | |
|---|---|---|
| Unit | Topics to be covered | No. of Lectures |
| 1 | Investment –Meaning – Objectives – Investment Vs. Speculation –Investment Process – Investment information – Management of Investment. | 08 |
| 2 | Investment Alternatives – Meaning – variable Income Securities – Fixed Income Securities – Tax Sheltered Saving Schemes –Mutual Funds – Real Assets – Modern Investment –Arts and Techniques. | 10 |
| 3 | Risks and Returns – Meaning – Systematic Risks – Unsystematic Risks – Risk Measurement – Capital Returns and Revenue Returns – Computation of Expected Risks and Returns. | 12 |
| | Total | 30 |

**Suggested Readings:**


1. Dr. L. Natarajan-Investment Management – Margham Publications
2. V.k.Bhalla ,Investment Management
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints.
4. Prasanna Chandra – Investment Analysis and Portfolio Management ,Tata Mc Graw Hill
5. R.P.Rustagi ,Security Analysis and Portfolio ,HPH
6. S.Kevin,Security Analysis and Portfolio Management ,Prentice Hall
7. Dr. F. C. Sharma – Investment Management S.B.P.D publication Agra.


**Semester:-VI**

## BCAF/MIC-8 GOODS AND SERVICES TAX

**Learning Objective**- To acquaint the learner with the basic concept of Goods and Service Tax laws and its practical use in computation of tax labiality with accounting .

**Learning Outcomes**

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

1. Use the knowledge for purpose of computation of Goods and Service Tax liability .

2 .Use the knowledge of various provisions and procedure to compute Goods and Service Tax of various Organization.

3.Skill and knowledge acquired can be used for professional practice and uses, for filling of GST return of different assesses.

| BCAF/MIC-8 GOODS AND SERVICES TAX (Theory: 3 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Introduction :** Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Major defects in the structure of indirect taxes prior to GST. | 08 |
| 2 | **GST Structure:** Rationale for GST: structure of GST (SGST, CGST, UTGST&IGST) GST council, GST Network, State compensation Mechanism, Registration. | 10 |
| 3 | **Levy and collection of GST** Taxable event-"supply"of goods and services : place of supply: within state, inter state,import and export:time of supply. | 12 |
| | **TOTAL** | 30 |

**Suggested Readings :**

1. The goods and services Tax (Compensation to stats),2017
2. The Union Territory Goods and service Tax,2017
3. CA Modi, Gupta & Gupta Goods & service Tax S.B.P.D. publication Agra
4. Dr. Deepak kumar Sharma, Goods & service Tax, shiskha sagar publisher & distributer Agra.

**Note: In case of any subsequent notification/ amendments regarding GST by the government, the syllabus would be updated accordingly.**

**Semester-VII**

## BCAF/MIC-9 COST ACCOUNTING

**Learning Objective**- To acquaint the learner with the basic concept of Computation of estimated as well as actual cost and its accounting for the purpose of computing profits. The Knowledge of subject will lead to cost planning and management .

**Learning Outcomes**

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

1. Use the knowledge for purpose of computation of various estimated and actual cost .
2 .Use the knowledge of cost accounting for cost planning and management.
3.Use the knowledge for future prediction and estimations of cost and profit .

| BCAF/MIC-9 COST ACCOUNTING (Theory: 4 credits) |
|---|

| Unit | Topics to be covered | No. of Lectures |
|---|---|---|
| 1 | **Introduction** :Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of a cost accountant in an organization, Importance of CMA as a career. | 10 |
| 2 | **Elements of cost** :<br>(a)Materials : Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue Of materials. Methods of pricing of Materials issues–FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard treatment of Material Losses.<br>(b) Labour : Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits. | 15 |
| 3 | Overhead : Classification, allocation appointment and absorption of overhead. Under and over absorption. Methods of costing, Unit costing, Job costing, Contract costing. | 15 |
| | **TOTAL** | 30 |

**Suggested Readings :**


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


**Semester – VIII**

**BCAF/MIC10:- Audit and Corporate Governance**

**Learning Objective-** To acquaint the learner with the basic concept audit and its use in Corporate Governance, so that corporate legal requirement can be fulfilled.

**Learning Outcomes**

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

1. Use the knowledge for purpose of audit of various corporate entity .
2 .Use the knowledge to fulfill the legal requirements of audit of various corporate entity.
3.Use the knowledge for compilation of audit report.

| BCAF/MIC10:- Audit and Corporate Governance (Theory: 4 credits) | | |
|---|---|---|
| **Unit** | **Topics to be covered** | **No. of Lectures** |
| 1 | **Introduction of Auditing** Introduction, Meaning, Objectives, Principles and Techniques, Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit, Audit Procedure-Vouching and verification of Assets stabilities. | 10 |
| 2 | **Audit of Companies** Audit of limited companies; Company Auditor-Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of Companies auditor, Auditors Report-Contents & Types. Liabilities of statutory Auditors under the companies Act 2013 | 15 |
| 3 | **Corporate Governance** Conceptual framework of corporate Governance-Issues need, code, transparency & disclosure; Theories & Models, Broad Committees. Role of auditor, Corporate Governance Reforms. Major Corporate Scandals in India & Abroad. Common Governance problems Noticed in various corporate failures. | 15 |
| | **TOTAL** | 40 |

**Suggested Readings :**


1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, N. Delhi
2. Tandon, B.N.: Principles of Auditing, S Chand & Comp, N. Delhi
3. ParsareDinkur: Principles & Practices of Auditing, Sultan Chand, N.Delhi
4. Ghose B.N.: Business Ethics and Corporate Governance, Mc Graw Hill Education.
5. Mandal S.K.: Ethics in Business and Corporate Governance Mc Graw Hill Education.
6. Sharma J.P. Corporate Governance, Business Ethics and CSR
7. BalasubraManian.N: A casebook on Corporate Governance and Stewardship, Mc Graw Hill Education.
8. Dr. B.K Mehta and CS Rachit Mittal, SBPD Publication, Agra.

**Note:**

**1. The question paper pattern shall consists of three parts-**

**Part- A: Compulsory- consisting of objective/multiple choice type-**

**Each carrying two marks 10x2=20 marks**

**Part- B- Short Answer Type- Four questions to be answered out of six questions-**

**Each carrying five marks 04x5 = 20 marks**

**Part- C- Long Answer Type- Three questions to be answered out of five questions-**

**Each carrying ten marks 03x10=30 marks**

**2. Examination shall not be held on OMR Sheets strictly.**