

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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4	Prof. Sanjay Kumar Singh Professor & Head	VKSU, Ara	pdsvksu64@gmail.com	9431661369	<i>Singh</i> 19/09/23
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6	Prof. R. K. Srivastava Professor	BRABU, Muzaffarpur	rk5srivastav@gmail.com	8789208492	<i>R.K. Srivastava</i> 19.9.23
7	Dr. S. B. Lall Professor	Patna Univ., Patna	lallshankblanshan@gmail.com	8218090043	<i>S.B. Lall</i> 19/9/2023
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12	Shri Dhirendra Kumar*	J.L.N.M. College Nawahi Sursand, BRABU, Muzaffarpur	prof.dhirendrakumar@gmail.com	8969119629	<i>Dhirendra</i> 19.09.23
13	Dr. Mahajabeen Parveen Assistant Professor	BRABU, Muzaffarpur	mahjabeenmahfooz@gmail.com	9973977640	<i>Mahajabeen</i> 19.09.23
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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

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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 of Course	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	Investment 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- Continous Internal Assessment

ESE- End Semester Examination

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(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 Institutions 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

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(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)

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(I) Basket for Value Added Courses (VAC)

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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		
(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Theoretical Framework (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, (b) Basic Concepts and Conventions of Accounting, (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 (a) Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM. (b) Valuation of inventory: Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO. (c) Accounting for Non Corporate Business entities: 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 a) Hire Purchase System-Concept- Concept Transaction, Journal Ledger Accounts in the books of Hire Vendor and Hire Purchase including	15

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GROUP A: ACCOUNTING & FINANCE

SEMESTER II

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT

Objective:

To acquaint 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 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 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: 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 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: 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.

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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

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	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 Decisions
- 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 : Simple and Compound Interest - Annuities - Discounts and Present values. Basic Calculus - Rules for Differentiation.	08
2	Progression. i) Arithmetic Progression: General Term, Sum upto n terms of an A.P., Arithmetic Mean. ii) Geometric Progression: General Term, Sum of Finite and infinite Geometric Progression. iii) Harmonic Progression: General Term and Harmonic Mean	08
3	Statistics : Definition - Scope and Limitation - Presentation of Data - Diagrammatic and Graphical Representation of Data. Measures of Central Tendency - Mean -	08

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	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
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		Lectures
1	Introduction : Definition, nature and Scope of 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	Capitalization : Concept, Cost and Earnings Theories of Capitalization, Over-capitalization and Under Capitalization - their Causes, Effects 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 External Financing with Special Reference to India; underwriting of Capital Issues - Trends and Broad Features of underwriting in India.	10
	TOTAL	50

Suggested Readings:

Suggested Readings :

1. Pandey, I.M. - Financial Management, Vikas Publishing, Delhi'
2. Khan, M.Y. & Other - Financial Management, Tata McGraw, New Dlelhi
3. Chandra Prasanna - Financial Management, Tata Mccra'a', New Delhi
4. Hampton, 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

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	costing (only transport). Accounting Systems, 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, New Delhi.
5. Agarwal, M.C. (2018). Cost Accounting, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018). Horngren, Srikant M. Datar, Madhav V. Rajan. Cost Accounting, A Managerial Emphasis, Pearson Education, New Delhi.

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 outputs 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
	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

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3	Production and Cost Analysis : 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: Objectives - Factors - General Considerations of Pricing - Methods of pricing - Role of Government - Dual pricing - price Discrimination.	08
5	Market forms: 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, Macmillan 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 (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
	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 –	10

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	Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.	
2	Fund Flow Analysis: Meaning - Definition – .Uses of Fund Flow Statement – Limitations of Fund Flow Statement – Preparation of Fund Flow Statement. 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: 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: Objectives - Factors - General Considerations of Pricing - Methods of pricing - Role of Government - Dual pricing - price Discrimination.	10
5	Budget and Budgetary Control: 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.

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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; Major defects in the structure of indirect taxes prior to GST,	10
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, interstate, import and export; time of supply	10
4	Valuation for GST: valuation rules, exemption from GST; small supplies and composition classification of goods and services: composite and mixed supplies. scheme;	10
5	Input Tax Credit Eligible and Ineligible 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; transfer of input. Credit (Input Service Distribution) payment of taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.	10
TOTAL		50

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	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

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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	<p>Theoretical Framework</p> <p>(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</p> <p>Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting, Branches of Accounting</p> <p>(b) Basic Concepts and Conventions of Accounting.</p> <p>(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.</p>	10

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2	Preparation of journal, Ledger and Trial Balance 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 (a) Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM. (b) Valuation of inventory: Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO. (c) Accounting for Non Corporate Business entities: 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. Hongren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London. Pearson Education. Lal, J., & Srivastava, S (2017) 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. Gupta R.L. Advanced Accountancy Part I
8. Jha N.K. Basic Business Accounting, 2023, Vikas publications 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.

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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		
(Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Accounting for Share Capital and Debentures 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 applicable 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.	15
	Financial Statements of a Company	5

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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 Accounting for Amalgamation of Companies including internal reconstruction 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 Accounting, Kitab Mahal.
5. Shukla, S. M. Corporate Accounting 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.
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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. 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 shiksha sagar publisher & distributor, Agra

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- Murthy (19/09/23)
- DR (19/09/23)
- Manmohan (19/09/23)
- R. S. Pillai (19/09/23)
- S.N. Maheswarin (19/09/23)
- DR. B. K. Mehta (19/09/23)
- DR. Jitendra Sunar (19/09/23)
- Call (19/9/2023)
- DR (19-9-23)
- P. V. K. (19-9-23)
- W. S. (19.9.23)

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

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- Supriya 19/09/23
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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 liability 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 .

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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, shiksha sagar publisher & distributor 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)

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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. PansareDinkur: 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.

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Note:

1. The question paper pattern shall consist of three parts-

Part- A: Compulsory- consisting of objective/multiple choice type-
Each carrying two marks $10 \times 2 = 20$ marks

Part- B- Short Answer Type- Four questions to be answered out of six questions-
Each carrying five marks $04 \times 5 = 20$ marks

Part- C- Long Answer Type- Three questions to be answered out of five questions-
Each carrying ten marks $03 \times 10 = 30$ marks

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

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