

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

| Sl.No. | Experts Name | University | Email | Mobile No. | Signature |
|--------|--|---|--|-------------|-----------------------------------|
| 1 | Prof. (Dr.) Lakshman Singh, Professor and Dean | Jai Prakasyh University, Chapra | dr.lakshmansingh1960@gmail.com | 9430298722 | <i>L. Singh</i> 19/9/23 |
| 2 | Prof. Prakash Kr. Verma Professor & Head | Patliputra Univ., Patna | pk1960v@gmail.com | 9473030650 | <i>P.K. Verma</i> 19/9/23 |
| 3 | Prof. N. K. Jha Professor & Head | Patna Univ., Patna | nkjhacommercepu@gmail.com | 9431049264 | <i>N.K. Jha</i> 19/09/23 |
| 4 | Prof. Sanjay Kumar Singh Professor & Head | VKSU, Ara | pdsvksu64@gmail.com | 9431661369 | <i>Singh</i> 19/09/23 |
| 5 | Prof. Syed Alay Mujtaba Professor & Head | BRABU, Muzaffarpur | syedalaymujtaba111@gmail.com | 9430805392 | <i>Syed Alay</i> 19/9/23 |
| 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 |
| 8 | Dr. Divakar Jha Associate Professor | LNMU, Darbhanga | jhadivakar69@gmail.com | 6206112610 | <i>Divakar</i> 19/9/23 |
| 9 | Prof. Ashutosh Kumar Dutta Professor | TMBU, Bhagalpur | duttaashutosh44@gmail.com | 9431412830 | <i>Ashutosh</i> 19.09.23 |
| 10 | Dr. Raj Manohar Kumar Associate Professor | Munger Univ., Munger | rajmanoharkumar24076@gmail.com | 9507556456 | <i>Raj Manohar</i> 19.09.23 |
| 11 | Dr. Binod Kumar Associate Professor | RLSY Collegel Betia, BRABU, Muzaffarpur | drbinod1985@gmail.com | 99354626371 | <i>Binod</i> 19/09/23 |
| 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 |
| 14 | Dr. Lavanya Nupur Assistant Professor | BRABU, Muzaffarpur | lavyanyanupur1988@gmail.com | 6200603250 | <i>Lavanya</i> 19/9/23 |

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- Continouous 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)

See at the end of structure (this booklet)

(I) Basket for Value Added Courses (VAC)

See at the end of structure (this booklet)

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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, 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 |

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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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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 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 | 10 |
| 3 | Special Audit 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 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) 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 |

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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 comprehensive introduction to the subject of business research methods. The objective of this course is to develop the research skills of the students in investigating the business problems with a view to objective findings, interpretation of data and conclusions of their investigation in the form of systematic reports. Further, acquainting students with all modern and universally applied research concepts, methods and techniques and encouraging them to apply their acquired theoretical knowledge to real-life situations are part of the 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, Business Research Design Explanatory Research Design (Secondary Data and Qualitative Research Descriptive Research Design (Survey 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. Horngren, 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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BCAF/MIC-3 BUSINESS FINANCE
(Theory: 3 credits)

| Unit | Topics to be Covered | No. of 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 |
| | Total | 30 |

Suggested Readings :

1. Pandey, I.M. - Financial Management, Vikas Publishing, Delhi'
2. Khan, M.Y. & Other - Financial Management, Tata McGraw, New Dlehi.
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
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:-

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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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| 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 Edition, 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

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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.

| <u>BCAF/MIC-6 INCOME TAX LAW AND ACCOUNTING</u> (Theory: 3 credits) | | |
|--|--|-----------------|
| Unit | Topics to be covered | No. of Lectures |
| 1 | Basic Concept: Income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number (PAN). 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

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| <u>BCAF/MIC-7 INVESTMENT MANAGEMENT</u> | | |
|--|---|-----------------|
| (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, shishka 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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| 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 : (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. (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 Empluasis, 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 & distributor 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

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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. Pansare Dinkur: 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 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.

Call
19/9/23

W. Sol
19.9.2023

an23
18.9.23

PR
17.5.23

Manjiv
19.09.23

PR
19/9/23

Pr
19.09.23

Pr
17/9/23