



Dr. BHIM RAO AMBEDKAR UNIVERSITY, AGRA
(Formerly: Agra University, Agra)

BACHELOR OF COMMERCE (B.Com.)

(THREE YEAR DEGREE COURSE)

ACCOUNTS & LAW

U. G.

**Department of Higher Education
U.P. Government, Lucknow**

National Education Policy-2020
Common Minimum Syllabus for all U.P. State Universities and Colleges

**Undergraduate Commerce (B.Com.)
Semester-wise Titles of the Papers in UG Commerce (B.Com.)**

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
1	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010203P	Computerised Accounting	Practical	2
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
2	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
2	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010403P	Digital Marketing	Practical	2
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010404T	Tourism and Travel Management	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	Business Ethics and Corporate Governance	Theory	5

Dr. S. C. Singh (Member) *Dr. Rashita Sharma* (Member) *Dr. Kalpana Bansal* (Member) *Dr. P. A. Joy* (Member) *Dr. Ranjan Kumar* (Member) *Dr. Manoj Kumar Aggarwal* (Member)

Following structure for Internal Assessment of 25 marks will be followed for UG Subjects in all semesters:

Assessment and Presentation of Assignment	04 Marks
Class Test-I (Objective Questions)	04 Marks
Class Test-II (Descriptive Questions)	04 Marks
Class Test-III (Objective Questions)	04 Marks
Class Test-IV (Descriptive Questions)	04 Marks
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	05 Marks
Total	25 Marks

Sept.

f. Sharma

Delker

P. Paul

Minutes of Board of studies for Accounts and Law meeting held on 16th August 2022 at 11:00am in the Jubilee hall at Dr. Bhim Rao Ambedkar University. The agenda was to make detailed syllabus for Accounts and Law Group in B. Com under NEP 2022. The meeting was chaired by Dr. S.C. Singhal (Convener and member), members Dr. Rachita Sharma, Dr. Kalapna, Dr. Ranjan Porwal, Dr. P. A. Joy.

1. Dr. S. C. Singhal welcomed all the members present.
2. The members unanimously accepted the following papers which were divided under the following semesters in Accounts and Law group:

Semester	Accounts and Law	CODE
I		
II	Financial Accounting (Compulsory) Computerized accounting (Compulsory)	C010202T C010203P
III	Cost accounting (Compulsory)	C010302T
IV	Income tax (Compulsory)	C010401T
V	Corporate accounting (Compulsory) Goods and service tax (Compulsory)	C010501T C010502T
VI	Auditing Compulsory (Compulsory)	C010602T

3. The convener proposed to hold the next meeting as early as possible to review of syllabus for UG and PG. The proposal was unanimously accepted by all the members present.

4. As there was no other matter to discuss in the meeting. Dr S. C. Singhal thanked all the members present

1. Dr. S. C. Singhal (Convener and Member)
2. Dr. Rachita Sharma (member)
3. Dr. Kalpna (member)
4. Dr. Ranjan porwal (member)
5. Dr. P. A, Joy (member)



Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202T	Course Title: Financial Accounting	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		

Unit	Topics	No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement. Preparation of Final Statement.	12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	15
IV	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	18

Suggested Readings:

- Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
- Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
- Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
- Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
- Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
- Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
- Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
- Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).
- Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010)

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010203P	Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.		
Credits: 2	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs: 30		

Unit	Topics	No. of Hours
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B)Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
III & IV	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
11. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com		Year: Second	Semester: Third
Course Code: C010302T		Subject: Commerce	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		Course Title: Cost Accounting	
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.		20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		20
<p>Suggested Readings: 1. <i>Prasad Ramjani & Sindhal S.C. Cost Accounting Jauchur Publication Agra</i> 2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 3. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 4. Tulsian P.C; Practical Costing: Vikas, New Delhi. 5. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 6. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.</p> <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			

Dr. S. S. Sharma *f. Shagwa* *Walter* *John* *Paul*

Programme: B.Com		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010401T		Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.		22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.		31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.		21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.		16
Suggested Readings:			
1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.			
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)			
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)			
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.			
5. Prasad, Bhagwati: Income Tax Law & Practice ; Wiley Publication, New Delhi.			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

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Programme: B.Com		Year: Third	Semester: Fifth
Course Code: C010501T		Subject: Commerce	
Course Title: Corporate Accounting			
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.		15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.		19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.		20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.		21
Suggested Readings:			
1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)			
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)			
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)			
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal			
5. PS And Gupta SC Advanced Accounts S Chand And Company			
6. Shukla MB Corporate Accounting Kitab Mahal			
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			



Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010502T	Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During PreGST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.	17
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	16
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	17

- Suggested Readings:**
1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
 2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
 3. Bansal K. M. GST Customer law taxman Publication private limited University edition
 4. RK Singh PK a bird's eye view of GST Asia law house
 5. Singhanian VK student's guide to GST and customs law taxman Publication private limited University edition
 6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA
 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi
- Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Correct Syllabus to be uploaded
Al Singh
 (Dean, Faculty of Com. & B.R.A Univ.)

01/11/2023
 (डा. सुरेश चंद्र सिंह) (सहपाठ, कोटि बाग, मुंबई)
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Programme: B.Com	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010602T	Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra . Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24
Suggested Readings: 1) Sharma Sachita, Auditing, Navyug Publication, Agra		
2. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.		
3. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.		
4. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.		
5. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)		
6. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)		
7. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)		
Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

