Annexure - I

JAI NARAIN VYAS UNIVERSITY, JODHPUR

SYLLABUS

(B.Com. / B.Com. Hons Four Year Undergraduate Programme)

(As per NEP 2022)

2026-2030

Annexure - I

DEPARTMENT OF ACCOUNTING
FACULTY OF COMMERCE , JAI NARAIN VYAS UNIVERSITY, JODHPUR

Level (NHE QF)	Semester	Course Type	Course Code	Course Title	Teaching Hours Per Week L	T	P	H/W	Total Hours	Total Credits	CA Marks	EoSE Marks	Total Marks
4.5	I	MAJOR	02/BCM-ACC/MJR/ 101T	Financial Accounting	6	-	-	6	90	12	30	120	150
			02/ BCM-ACC/MJR/ 102T	Cost Accounting	6	-	-	6	90		30	120	150
		* MINOR	02/ BCM-ACC/MNR /101T	Financial Accounting	6	-	-	6	90	6	30	120	150
		Student to choose one paper as Minor either from Business Finance and Economics or Business Administration Department's papers list * Minor paper for Business Finance and Economics and Business Administration Department's students											
		AEC		English	4	-	-	4	60	4	20	80	100
		SEC	02/ BCM-ACC/SEC/ 101T	Accounts Assistant	3	-	-	3	45	3	15	60	75
TOTAL CREDITS TO BE EARNED										**25**			
4.5	II	MAJOR	02/ BCM-ACC/MJR/ 151T	Business Statistics	6	-	-	6	90	12	30	120	150
			02/ BCM-ACC/MJR/ 152T	Management Accounting	6	-	-	6	90		30	120	150
		MINOR *	02/ BCM-ACC/MNR /151T	Cost Accounting	6	-	-	6	90	6	30	120	150
		Student to choose one paper as Minor either from Business Finance and Economics or Business Administration Department's papers list * Minor paper for Business Finance and Economics and Business Administration Department's students											

<table>
<tr><td></td><td></td><td>AEC</td><td></td><td>Hindi</td><td>4</td><td>-</td><td>-</td><td>4</td><td>60</td><td>4</td><td>20</td><td>80</td><td>100</td></tr>
<tr><td></td><td></td><td>SEC</td><td>02/ BCM-ACC/SEC/ 151T</td><td>Fintech and Artificial Intelligence</td><td>3</td><td>-</td><td>-</td><td>3</td><td>45</td><td>3</td><td>15</td><td>60</td><td>75</td></tr>
<tr><td colspan="10">TOTAL CREDITS TO BE EARNED</td><td colspan="4">25</td></tr>
<tr><td colspan="14">For exit after 1 year, the minimum credit requirement is 50 from the course and 4 credits from the internship, hence the certificate is @54 credits. After I year Internship is mandatory for exiting at this stage.</td></tr>
<tr><td colspan="14">Exit with B.Com. Accounting 1 year Certificate (Need to earn 54 Credits)</td></tr>
<tr><td rowspan="6">5</td><td rowspan="6">III</td><td rowspan="2">MAJOR</td><td>02/ BCM-ACC/MJR/ 201T</td><td>Corporate Accounting</td><td>6</td><td>-</td><td>-</td><td>6</td><td>90</td><td rowspan="2">12</td><td>30</td><td>120</td><td>150</td></tr>
<tr><td>02/ BCM-ACC/MJR/ 202T</td><td>Goods and Services Tax</td><td>6</td><td>-</td><td>-</td><td>6</td><td>90</td><td>30</td><td>120</td><td>150</td></tr>
<tr><td>* MINOR</td><td>02/ BCM-ACC/MNR /201T</td><td>Know Your GST</td><td>6</td><td>-</td><td>-</td><td>6</td><td>90</td><td>6</td><td>30</td><td>120</td><td>150</td></tr>
<tr><td colspan="12">Student to choose one paper as Minor either from Business Finance and Economics or Business Administration Department’s papers list
* Minor paper for Business Finance and Economics and Business Administration Department’s students</td></tr>
<tr><td>MDC</td><td>02/ BCM-ACC/MDC /201T</td><td>Accounting for Social Media Influencers and Content Creators</td><td>3</td><td>-</td><td>-</td><td>3</td><td>45</td><td>3</td><td>15</td><td>60</td><td>75</td></tr>
<tr><td>VAC</td><td>02/ BCM-ACC/VAC /201T</td><td>Basics of GST</td><td>3</td><td>-</td><td>-</td><td>3</td><td>45</td><td>3</td><td>15</td><td>60</td><td>75</td></tr>
<tr><td colspan="10">TOTAL CREDITS TO BE EARNED</td><td colspan="4">24</td></tr>
<tr><td rowspan="3">5</td><td rowspan="3">IV</td><td rowspan="2">MAJOR</td><td>02/ BCM-ACC/MJR/ 251T</td><td>Social Accounting</td><td>6</td><td>-</td><td>-</td><td>6</td><td>90</td><td rowspan="2">12</td><td>30</td><td>120</td><td>150</td></tr>
<tr><td>02/ BCM-ACC/MJR/ 252T</td><td>Financial Management</td><td>6</td><td>-</td><td>-</td><td>6</td><td>90</td><td>30</td><td>120</td><td>150</td></tr>
<tr><td>* MINOR</td><td>02/ BCM-ACC/MNR /251T</td><td>Accounting for Decision Making and Control</td><td>6</td><td>-</td><td>-</td><td>6</td><td>90</td><td>6</td><td>30</td><td>120</td><td>150</td></tr>
</table>

		Student to choose one paper as Minor either from Business Finance and Economics or Business Administration Department's papers list * Minor paper for Business Finance and Economics and Business Administration Department's students											
		MDC	02/ BCM-ACC/MDC /251T	Market Master: Trading and Analysis	3	-	-	3	30	3	15	60	75
TOTAL CREDITS TO BE EARNED										**21**			

Year 1 = 50 Credit
Year 2 = 45 Credit
Internship = 04 Credit
Total = 99 Credit
For exit after II year, the minimum credit requirement is 95 from the course and 4 credits from the internship, hence the UG Diploma @99 credits.

Exit with B.Com. Accounting II year Diploma total credit to be Earned (95+4)

5.5	V	MAJOR	02/ BCM-ACC/MJR/ 301T	Income Tax	6	-	-	6	90	12	30	120	150
			02/ BCM-ACC/MJR/ 302T	Auditing	6			6	90		30	120	150
		* MINOR	02/ BCM-ACC/MNR /301T	Know your Taxes	6	-	-	6	90	6	30	120	150
		Student to choose one paper as Minor either from Business Finance and Economics or Business Administration Department's papers list * Minor paper for Business Finance and Economics and Business Administration Department's students											
		MDC	02/ BCM-ACC/MDC /301T	Social Media Auditing	3	-	-	3	30	3	15	60	75
		SEC	02/ BCM-ACC/SEC/ 301T	Accounting and Financing for Events	3	-	-	3	30	3	15	60	75
TOTAL CREDITS TO BE EARNED										**24**			
5.5	VI	MAJOR	02/ BCM-ACC/MJR/ 351T	Financial Reporting	6	-	-	6	90	12	30	120	150
			02/ BCM-ACC/MJR/ 352T	Forensic Accounting	6	-	-	6	90		30	120	150
		* MINOR	02/ BCM-ACC/MNR /351T	Forensic Accounting	6	-	-	6	90	6	30	120	150

		Student to choose one paper as Minor either from Business Finance and Economics or Business Administration Department’s papers list * Minor paper for Business Finance and Economics and Business Administration Department’s students											
		V A C	02/ BCM-ACC/VAC /351T	Corporate Communication and Soft Skills	3	-	-	3	30	3	15	60	75
TOTAL CREDITS TO BE EARNED										**21**			
Year 1 = 50 Credit **Year 2 = 45 Credit** **Year 3 = 45 Credit** **Internship = 04 Credit** **Total = 144 Credit** **Students who score 75% or more in a 3-year UG degree will be eligible for the 4th year of the Three/Four-year UG “honors with research" programme.**													
For exit after III year, the minimum credit requirement is 140 from the course and 4 credits from the internship, hence 3 years UG Degree @144 credits.													
6	VI I	MAJOR	02/ BCM-ACC/MJR/ 401T	Advanced Accounting - I	6	-	-	6	90	18	30	120	150
			02/ BCM-ACC/MJR/ 402T	Advanced Cost Accounting	6	-	-	6	90		30	120	150
			02/ BCM-ACC/MJR/ 403T	Advanced Business Statistics	6	-	-	6	90		30	120	150
		ELECTIVE	02/ BCM-ACC/DSE/ 401T	**(GROUP I – Costing)** Cost Management	4	-	-	4	60	8	20	80	100
			02/ BCM-ACC/DSE/ 402T	**(GROUP I – Costing)** Cost Accounting for Managerial Decisions	4	-	-	4	60		20	80	100
			02/ BCM-ACC/DSE/ 411T	**(GROUP II – Finance)** International Finance	4	-	-	4	60	8	20	80	100
			02/ BCM-ACC/DSE/ 412T	**(GROUP II – Finance)** Risk Management	4	-	-	4	60		20	80	100
TOTAL CREDITS TO BE EARNED										**26**			
Student to choose only one Group as an elective form the choices given for Semester – VII and VIII													

6	VIII	MAJOR	02/ BCM-ACC/MJR/ 451T	Advanced Accounting - II	6	-	-	6	90	12	30	120	150
			02/ BCM-ACC/MJR/ 452T	Operation Research	6	-	-	6	90		30	120	150
		ELECTIVE	02/ BCM-ACC/DSE/ 451T	**(GROUP I – Costing)** Cost Analysis and Control	4	-	-	4	60	12	20	80	100
			02/ BCM-ACC/DSE/ 452T	**(GROUP I – Costing)** Advanced Management Accounting	4	-	-	4	60		20	80	100
			02/ BCM-ACC/DSE/ 453T	**(GROUP I – Costing)** Cyber Security and Forensic	4	-	-	4	60		20	80	100
			02/ BCM-ACC/DSE/ 461T	**(GROUP II – Finance)** Investing in Stock Market	4	-	-	4	60	12	20	80	100
			02/ BCM-ACC/DSE/ 462T	**(GROUP II – Finance)** Investment Management	4	-	-	4	60		20	80	100
			02/ BCM-ACC/DSE/ 463T	**(GROUP II – Finance)** Security Analysis and Portfolio Management	4	-	-	4	60		20	80	100
TOTAL CREDITS TO BE EARNED										**24**			

Annexure - I

Students who score 75% or more in a 3 year UG degree will be eligible for the 4th year of the Three / Four Year UG "Hons with Research" programme.

Level (NHE QF)	Semester	Course Type	Course Code	Course Title	Teaching Hours Per Week			H/W	Total Hours	Total Credits	CA Marks	EoSE Marks	Total Marks
6	VII	MAJOR	02/ BCM-ACC/MJR/404T	Advance Accounting - I	6	-	-	6	90	18	20	80	100
			02/ BCM-ACC/MJR/405T	Advanced Cost Accounting	6	-	-	6	90		20	80	100
			02/ BCM-ACC/MJR/406T	Advanced Business Statistics	6	-	-	6	90		20	80	100
		ELECTIVE	02/ BCM-ACC/DSE/404T	Cost Accounting for Managerial Decisions	4	-	-	4	60	4	20	80	100
			02/ BCM-ACC/DSE/405T	Cyber Security and Forensic									
		ELECTIVE	02/ BCM-ACC/DSE/403T	Research Ethics and Methodology	4	-	-	4	60	4	20	80	100
Student to choose elective paper either cost accounting for managerial decision OR cyber security and forensic													
TOTAL CREDITS TO BE EARNED										**26**			
6	VIII	MAJOR	02/ BCM-ACC/MJR/453T	Advanced Accounting - II	6	-	-	6	90	12	20	80	100
			02/ BCM-ACC/MJR/454T	Security Analysis and Portfolio Management	6	-	-	6	90		20	80	100
			02/ BCM-ACC/PRJ/451T	Dissertation	-	-	-	-	-	12	-	-	-
TOTAL CREDITS TO BE EARNED										**24**			

Year 1 = 50 Credit
Year 2 = 45 Credit
Year 3 = 45 Credit
Year 4 = 50 Credit
Internship = 4 Credit
Total = 194 Credit

Student to be earned total Credts 194(190+4) to elgible for UG Honors Programee
Exit with B.Com with 4 year Degree (Honour with Research) Accounting

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - I	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	I
Name of Course	Financial Accounting
Course Code	02/ BCM-ACC/MJR/101T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• This course will enable the students to combine practice and theoretical knowledge of financial accounting. • The students of this course will be active learners and develop awareness of emerging trends in financial accounting, • The course will provide decision-making skills to the students in the financial analysis context. • The students of this course will have the ability to identify and analyse financial accounting problems and opportunities in real-life situations.
Total Marks	30 + 120 = 150

Part – B Contents of the Course	
Total Lecture per week	**6**
Unit	**Topics**
I	**Accounting Fundamentals and Accounting Standards** - Definition, development, scope of accounting, branch of accounting, process of accounting, accounting cycle and user of accounting information. Accounting principles - Concepts & Conventions, Introduction of International Financial Reporting Standards and Indian Accounting Standards (IFRSs and Ind-ASs), Generally Accepted Accounting Principles (GAAP).
II	**Preparations of Financial Statements** - Sectional and Self-Balancing System; Accounts from Incomplete Records; Preparation of Final Accounts of Not-For-Profit Organisation.
III	**Accounting for Special Transactions -** Average Due Date; Consignment Accounts; Accounting for Joint Ventures
IV	**Royalty, Insurance and Departmental Accounts** - Royalty Accounts; Insurance Claims - Loss of Stock and Consequential Losses; Departmental Accounts.
V	**Accounting for Partnership Firms -** Introduction, Reconstitution, Dissolution of Firm including insolvency of partners, Amalgamation of firms, sale or conversion of firm.

Suggested Readings:

- Agarwal, A.N. & Agarwal, K.N.: Higher Science of Accounting, Kitab Mahal, Allahabad.
- Anthony, R.N. and Reece, J.S.: Accounting Principles, Rich Irwin, Inc.
- Copendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
- Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultan chand and Sons, New Delhi.
- Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur Paper Book, Noida.
- Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.
- Jain, Khandelwal and Pareek: Financial Accounting, Ajmera Book Company, Jaipur.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - I	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	I
Name of Course	Cost Accounting
Course Code	02/ BCM-ACC/MJR/102T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• Demonstrate knowledge and understanding of the fundamentals of Cost Accounting. • Comprehend the different kinds of cost involved and develop methods for cost control. • Evaluate the costs and benefits of different conventional and contemporary costing systems. • Analyse and provide recommendations to improve the operations of organisations through the application of cost accounting techniques. • Identify the critical role of cost allocation
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	**Introduction -** Concept, Types of Cost, Elements of Cost, Methods of Costing, Format and adjustment of cost, Material Cost Control and Computation
II	**Employees Cost and Overheads -** System of Wage Payment, Various Incentive Plans; Computation of labour cost; Overhead: Meaning, Classifications, Allocation, Apportionment and Absorption of Overheads
III	**Unit or single Costing and Reconciliation -** Cost Sheet and Statement of Cost, Tender Pricing; Statement of Reconciliation – As per Profit of Cost and Financial Records
IV	**Process Costing and Service Costing -** Treatment of Normal Losses, Abnormal Losses and Effectives, By-Product and Joint Products, Inter Process Profit; Services Costing system(Operating Costing).
V	**Miscellaneous Costing -** Job, Batch and Contract Costing; Uniform Costing and Inter-firm comparison

Suggested Readings :

- Agarwal, M.L.: Cost Accounting, Satiya Bhawan, Agra
- Arora, M.N.: Cost Accounting-Principles and Practices, Vikas, New Delhi.
- Horngren, Charles, Foster and Datar: Cost Accounting-A, Managerial Emphasis, Prentice Hall of India, N. Delhi.
- Jain, S.P. and Narang, K.L.: Cost Accounting, Kalyani, Publisher, New Delhi.
- Khan, M.Y. and Jain P.K.: Cost Accounting, Tata McGraw-Hill, New Delhi.
- Maheshwari, S.N.: Advance Problems and Solutions in Cost Accounting, Sultan Chand, N. Delhi.
- Oswal& Maheshwari: Lagat Lekhankan, Ramesh Book Depot, Jaipur.
- Tulsian P.C.: Practical Costing, New Delhi.
- Jain, Khandelwal and Pareek: Cost Accounting, Ajmera Book Company, Jaipur.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - I	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	I
Name of Course	Financial Accounting
Course Code	02/ BCM-ACC/MNR/101T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• This course will enable the students to combine practice and theoretical knowledge of financial accounting. • The students of this course will be active learners and develop awareness of emerging trends in financial accounting, • The course will provide decision-making skills to the students in the financial analysis context. • The students of this course will have the ability to identify and analyse financial accounting problems and opportunities in real-life situations.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Accounting Fundamentals and Accounting Standards** - Definition, development, scope of accounting, branch of accounting, process of accounting, accounting cycle and user of accounting information. Accounting principles - Concepts & Conventions, Introduction of International Financial Reporting Standards and Indian Accounting Standards (IFRSs and Ind-ASs).
II	**Preparations of Financial Statements** - Sectional and Self-Balancing System; Accounts from Incomplete Records; Average Due Date
III	**Accounting for Special Transactions and Partnership -** Accounting for Joint Ventures. Introduction to Accounting for Partnership Firms and admission of partners
IV	**Accounting for Partnership Firms** -Retirement and Death of partner, Dissolution of Firm including insolvency of partners, Amalgamation of firms, sale or conversion of firm.
V	**Computerized Accounting -**Meaning and Features of Computerized Accounting Components of Computerized Accounting System Difference between Manual and Computerized Accounting Advantages and Limitations of Computerized Accounting Software and Packages (e.g., Tally, QuickBooks Preparation of Accounts in Accounting Software

Suggested Readings:

- Agarwal, A.N. & Agarwal, K.N.: Higher Science of Accounting, Kitab Mahal, Allahabad.
- Anthony, R.N. and Reece, J.S.: Accounting Principles, Rich Irwin, Inc.
- Copendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
- Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultan chand and Sons, New Delhi.
- Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur Paper Book, Noida.
- Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.
- Jain, Khandelwal and Pareek: Financial Accounting, Ajmera Book Company, Jaipur.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - I	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	I
Name of Course	Accounts Assistant
Course Code	02/ BCM-ACC/SEC/101T
Course Type	SEC
Credits	3
Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	Upon successful completion of this course, students will be able to: • Identify and categorize basic financial elements like **Assets, Liabilities, Revenue, and Expenses**. • Process and organize **source documents** such as invoices, receipts, and vouchers with accuracy. • Record business transactions using the **Double Entry System** and maintain professional **Ledger accounts**. • Manage a **Cash Book** and perform a **Bank Reconciliation** to ensure record accuracy. • Prepare and interpret a **Trial Balance, Profit and Loss Account, and Balance Sheet** to understand a business's health.
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	**Topics**
I	**Foundations and Documentation** Introduction to Accounting and its Objectives, Basic Accounting Terminology (Assets, Liabilities, Capital, Revenue, Expense), The Accounting Equation, Role and Responsibilities of an Accounting Assistant, Identification of Source Documents (Cash Memos, Invoices, Receipts), Preparation of Vouchers, Systematic Filing and Digital Record Keeping, Vouching of Transactions, Entity Concept and Money Measurement Principle. Rules of Double Entry System,
II	**The Recording Process and Cash Management** Journalizing Transactions Ledger Posting and Account Balancing, Maintenance of Single and Double Column Cash Books, Petty Cash Book and the Imprest System, Understanding Bank Statements and Pass Books, Preparation of a Simple Bank Reconciliation Statement,
III	**Error Checking and Financial Summaries** Preparation of a Trial Balance, Rectifying Simple Errors, Concept of Revenue vs. Capital Expenditure, , Preparation of a Simple, Final Accounts Basic Overview of Closing and opening Entries.
IV	**Accounting Software and Office Tools:** Introduction to computerized accounting systems, Tally for accounting entries, Preparation of ledgers, trial balance, and financial reports through software, Preparation of invoices, bills, and payroll statements, Basics of GST entry in accounting software.
V	**Practical Applications and Compliance:** Maintaining records for small business / organization, Filing and documentation of vouchers, receipts, and statements. **Introduction to taxation basics:** GST and TDS. Internal control and simple audit practices **Practical project work:** Preparing full set of accounts for a small firm (manual + software)

Suggested Readings:

• Averkamp, H. (2023). *Accounting basics: Explained in plain English*. Accounting Coach.
• Bullen, M. L., & Adigwe, P. K. (2021). *Introduction to accounting for non-specialists*. Business Expert Press.
• Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2014). *Introduction to financial accounting* (11th ed.). Pearson.
• Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *An introduction to accountancy* (12th ed.). Vikas Publishing House.
• Wild, J. J., & Shaw, K. W. (2019). *Financial accounting fundamentals* (7th ed.). McGraw-Hill Education.

Annexure - I

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - II	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	II
Name of Course	Business Statistics
Course Code	02/ BCM-ACC/MJR/151T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of this course, students will be able to: • understand the correlation and regression techniques between two or more than two variables. • Able to link this idea with managerial decision. • Sound grasp of the concept of index numbers. • Understand the concept of time series analysis
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Introduction to Statistics** : Introduction and Definition, Functions, Importance, Limitations; Statistical investigation-Planning, Types, Collection of Data; Editing, Classification and tabulation; Presentation of data - Graphic and Diagrammatic
II	**Measures of Central Tendency:** Arithmetic, Geometric, Harmonic and Weighted Mean, Mode, Median and Partition Values, Moving Progressive and Composite Average;
III	**Measures of Deviations -** Measures of Dispersion - Absolute and Relative (Mean, Standard and Quartile deviation); Measures of Skewness - Absolute and Relative (Karl Pearson and Bowley's Methods)
IV	**Measures of Relationship -** Correlation - Meaning, Importance, Types, Methods-Scatter Diagram, Karl Pearson's, Spearman's Rank and Concurrent Deviation Method; Regression: Meaning, Importance, coefficients, equations and estimation, standard error of estimates
V	**Analysis of Time Series and Index Number -** Analysis of Time Series - Meaning, Importance, Components, Measurement of Secular Trend and Seasonal Variations; Construction of Index Number - base conversion , base shifting, deflation, test of reversibility; Interpolation and Extrapolation - Binomial, Newton and Lagrange methods

SUGGESTED REDINGS

- Bajpai, Naval, Business Statistics, Pearson, Delhi
- Elhance D.N.: Fundamentals of Statistics, Kitab Mahal Allahabad.
- Gupta, S.P. : Statistcial Methods, Sultan Chand & Sons, New Delhi
- Levin, Richard Statistics for Management, PHI, New Delhi
- Nagar, K.N. (Hindi) Sankhyiki ke Mool Tatva, Meenakshi Prakashan, Meerut
- Patri, Digambar Statistical Methods, Kalyani Publishers, Ludhiana
- Sancheti D.C. and Kapoor V.C.: Statistics Theory, Methods and Application Sultan Chand & Sons, New Delhi
- Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi
- Gupta and Goyal : Business Statistics, Ajmera Book Company, Jaipur.
- harma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - II	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	II
Name of Course	Management Accounting
Course Code	02/ BCM-ACC/MJR/152T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	The students will be able to: • Identify differences between various forms of accounting-Financial, Managerial and Cost and the role of a Management Accountant. • Identify cost according to their associated activities and apply costing techniques for computing cost of products or services. • Prepare income statements using Marginal costing and absorption costing.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Introduction**:- Meaning, Scope, Functions and Tools and Techniques of Management Accounting ; Financial Statement Analysis - Meaning, objectives, comparative and common size statements and Trend Analysis, financial planning and forecasting.; Ratio Analysis and Role of Managerial Person in Decision Making
II	**Financial Performance Appraisal** - Value Added Statements, Balanced Score Card, Free Cash Flow Analysis and Cash Flow Analysis
III	**Cost information and profit planning:** Complete cost information and its application, analysis of marginal costing system, Break-even point and its significance in profit planning and decision making. Cost-volume-profit analysis
IV	**Management Control**: Concept, Techniques, Budgeting as a process of Management Planning, Preparation of various type of Budgets, Zero Base Budgeting , performance budgeting and Control Ratios
V	**Analysis Of Standard Costing**: General Principles, Setting of standards, material, labour and overhead cost variance analysis, sales variance analysis and profit or loss variance analysis. Interpretation and Reporting to key managerial person

Suggested Readings

- Arora, M. N. (2021). *Management accounting: Principles and practice*. Vikas Publishing House.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). *Managerial accounting* (17th ed.). McGraw-Hill Education.
- Khan, M. Y., & Jain, P. K. (2020). *Management accounting: Text, problems and cases*. Tata McGraw-Hill.
- Maheshwari, S. N. (2021). *A textbook of accounting for management*. Vikas Publishing House.
- Pandey, I. M. (2022). *Management accounting*. Vikas Publishing House.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - II	
Session 2026-2027	
Part – A Introduction	
Subject	Accounting
Semester	II
Name of Course	Cost Accounting
Course Code	02/ BCM-ACC/MNR/151T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• Demonstrate knowledge and understanding of the fundamentals of Cost Accounting. • Comprehend the different kinds of cost involved and develop methods for cost control. • Evaluate the costs and benefits of different conventional and contemporary costing systems. • Analyse and provide recommendations to improve the operations of organisations through the application of cost accounting techniques. • Identify the critical role of cost allocation
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	**The Building Blocks of Cost Introduction to Cost Concepts**, Why Businesses Track Expenses, The Three Elements of Cost (Materials, Labor, Expenses), Different Ways to Categorize Costs, The Format of a Cost Statement, Managing and Calculating Material Costs.
II	**Managing People and Resources Understanding Employee Costs**, Modern Systems of Wage Payment, Motivating Teams through Incentive Plans, Calculating Total Labour Costs, What are Overheads?, How to Distribute Shared Costs (Allocation and Absorption).
III	**Pricing and Profit Checking** Creating a Standard Cost Sheet, Mastering Tender and Quotation Pricing, Why Bank Records and Cost Records Differ, The Step-by-Step Process of Reconciliation, Aligning Financial and Cost Profits
IV	**Production and Service Logic** Tracking Costs in Continuous Processes, Handling Normal and Abnormal Waste, The Logic of By-Products and Joint Products, Understanding Profit between Processes, Special Focus: How Service Businesses (like Transport, Hotels) Calculate Costs
V	**Specialized Business Models Job and Batch Costing for Custom Orders**, The Essentials of Contract Costing for Construction, Uniform Costing for Industry Standards, How to Compare Performance between Different Firms

Suggested Readings :

- Agarwal, M.L.: Cost Accounting, Satiya Bhawan, Agra
- Arora, M.N.: Cost Accounting-Principles and Practices, Vikas, New Delhi.
- Horngren, Charles, Foster and Datar: Cost Accounting-A, Managerial Emphasis, Prentice Hall of India, N. Delhi.
- Jain, S.P. and Narang, K.L.: Cost Accounting, Kalyani, Publisher, New Delhi.
- Khan, M.Y. and Jain P.K.: Cost Accounting, Tata McGraw-Hill, New Delhi.
- Maheshwari, S.N.: Advance Problems and Solutions in Cost Accounting, Sultan Chand, N. Delhi.
- Oswal& Maheshwari: Lagat Lekhankan, Ramesh Book Depot, Jaipur.
- Tulsian P.C.: Practical Costing, New Delhi.
- Jain, Khandelwal and Pareek: Cost Accounting, Ajmera Book Company, Jaipur.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - II
Session 2026-2027
Part – A Introduction

Annexure - I

Subject	Accounting
Semester	II
Name of Course	FinTech and Artificial Intelligence (AI)
Course Code	02/ BCM-ACC/SEC/151T
Course Type	SEC
Credits	3
Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of this course, students will be able to: • compare the different business models using financial technology and analytics; • analyse the functioning of block chain with smart contracts, creating cryptocurrency, and robotic process agents; • apply Artificial Intelligence (AI) in finance • demonstrate the contribution of digital payment system in creating a cashless economy; • analyse the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	**Topics**
I	**Introduction** Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies. Understanding the technology enabling FinTech - and what constitutes a FinTech application
II	**Future of AI in Robo-Advice;** RPA (Overview of Robotic Process Automation) issues of privacy management in the financial services environment; Application of data analytics in financial services; Data protection and privacy, cybersecurity – overview of cybersecurity industry's best practices and standards.
III	**Emerging Technologies in Fintech -** Quantum Computing: Basics and applications in fintech; Augmented/Virtual Reality: Use cases in banking and financial services; Big Data Analytics: Managing market data, ETL processes, structured vs unstructured data, SQL and NoSQL databases
IV	**Elements of AI -** Introduction and defining of AI; AI and Problem Solving; Odds and robability, The Bayes Rules, Naïve Bayes Classification; Machine Learning; Neural Networks; mplications of AI
V	**Digital payments, cryptocurrencies, and blockchain -** Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of cryptocurrencies; FinTech in India

Suggested Readings:

- Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
- Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.
- Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.

Annexure - I

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - III	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	III
Name of Course	Corporate Accounting
Course Code	02/ BCM-ACC/MJR/201T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	The students will be able to - • Understand about the book building process of shares, debentures, underwriting of shares and underwriting commission. • Understand Accounting related to varied business combinations and corporate restructuring techniques • have sound understandings of provisions related to various techniques of raising capital, disposal and capitalization of profits
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Accounting for Share and Debentures -** Issue of Shares and Debentures, Buy Back of Shares, Book Building Process - Concept, Stages and Pricing Strategies; Demat Account; Underwriting of Shares and Debentures; Redemption of Preference Share & Debentures
II	**Financial Statement of Companies -** Acquisition of Business including Profit Prior and Post to incorporation; Preparation of Final Accounts of Companies; Disposal of Profits and Capitalization of Profits.
III	**Accounting for Corporate Restructuring -** Merger and Acquisition (Ind AS 103)
IV	**Consolidation of Accounts -** Consolidated Financial Statements of Holding Company with one subsidiary company (Ind AS 110) ; Accounting for Banking and General Insurance Companies
V	**Liquidation and Winding up of Companies -** Statement of Affairs and Deficiency Account; Preparation of Liquidator's Final Statement; Accounting for Public Utility Companies.

Suggested Readings:

- Gupta, R.L. Radhaswamy, M.: Company Accounts, Sultan chand & sons, New Delhi.
- Maheshwari, S.N.: Corporate Accounting, Vikas publishing House, New Delhi.
- Monga, J.R., Ahuja, Girish and Sehgal, Ashok: Financial Accounting, Mayur Paper Back, Noida.
- Moore, C.L. and jaedicke, R.K.: Managerial Accounting, South Western publishing Co., Cincinnati, Ohio.
- Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts, S. Chand & Co., New Delhi.
- Jain, Khandelwal, Pareek and Dave: Corporate Accounting, Ajmera Book Company, Jaipur.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - III	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	III
Name of Course	Goods and Services Tax (GST)
Course Code	02/ BCM-ACC/MJR/202T
Course Type	Major (MJR)

Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completing this course students will be able to: • Understand concept of GST levy of GST and ITC (Input Tax Credit). • Understand and comply with registration process of goods & services tax. • To file return
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Basic concept and Overview of GST -** Definitions, Legal Framework, Threshold Exemption, Levy of GST, GST Council , GST Network, Meaning of Supplies, Non –Taxable Supplies, Time of Supply
II	**Registration Process under GST and Cascading effect -** Registration Process of GST, Valuation in GST, Computation of Tax Liability, Payment of Tax and Interest, Due Dates under GST Law , TDS scheme, Types of Returns , Return & their filing Process, Concept of Input Tax Credit and Concept of Input Service Distributor in GST, Job Work under GST, Electronic Commerce and TCS
III	**Supply under GST -** Place of Supply under GST, Value of Supply, Reverse Charge Mechanism, Concept of E-way bill, Procedure of Generation of E-way Bill, Exports of Goods and Services and Imports under GST, Refunds and Procedures, Compensation Cess
IV	**Assessment and other Procedure-** Composition Scheme, Assessment and Audit under GST, Tax Invoice, Credit and Debit Notes under GST, Transitional Provisions, Anti-Profiteering Provisions
V	**Miscellaneous Provisions -** Appeals and Revision, Demand and Recovery, Penalties and Prosecution, Inspection, Search, Seizure and Arrest, Advance Ruling, Concept of GSTN

NOTE: Immediately proceedings of 30th June of the academic session amendment will be applicable.

Suggested Readings:

- CGST Rules 2017 – Central Board of Excise and Customs.
- GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications
- GST one nation one tax one market by LVR Prasad and GJ Kiran kumar.
- GST Ready Reckoner by CA. Keshav R. Garg, Bharat Law House, Delhi.
- GST Ready Reckoner by V.S. Datay.
- Rajasthan GST Act, 2017.
- The Central Goods and Services Tax Act, 2017.
- The Integrated Goods and Services Tax Act, 2017.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - III	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	III
Name of Course	Know Your GST
Course Code	02/ BCM-ACC/MNR/201T
Course Type	Minor (MNR)

Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completing this course students will be able to: • Understand concept of GST levy of GST and ITC (Input Tax Credit). • Understand and comply with registration process of goods & services tax. • To file return
Total Marks	30 + 120 = 150

Part – B Contents of the Course	
Total Lecture per week	**6**
Unit	**Topics**
I	**Basic concept and Overview of GST -** Definitions, Legal Framework, Threshold Exemption, Levy of GST, GST Council , GST Network, Meaning of Supplies, Non –Taxable Supplies, Time of Supply
II	**Registration Process under GST and Cascading effect -** Registration Process of GST, Valuation in GST, Computation of Tax Liability, Payment of Tax and Interest, Due Dates under GST Law , TDS scheme, Types of Returns , Return & their filing Process, Concept of Input Tax Credit and Concept of Input Service Distributor in GST, Job Work under GST, Electronic Commerce and TCS
III	**Supply under GST -** Place of Supply under GST, Value of Supply, Reverse Charge Mechanism, Concept of E-way bill, Procedure of Generation of E-way Bill, Exports of Goods and Services and Imports under GST, Refunds and Procedures, Compensation Cess
IV	**Assessment and other Procedure-** Composition Scheme, Assessment and Audit under GST, Tax Invoice, Credit and Debit Notes under GST, Transitional Provisions, Anti-Profiteering Provisions
V	**Miscellaneous Provisions -** Appeals and Revision, Demand and Recovery, Penalties and Prosecution, Inspection, Search, Seizure and Arrest, Advance Ruling, Concept of GSTN

NOTE: Immediately proceedings of 30th June of the academic session amendment will be applicable.

Suggested Readings:

- CGST Rules 2017 – Central Board of Excise and Customs.
- GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications
- GST one nation one tax one market by LVR Prasad and GJ Kiran kumar.
- GST Ready Reckoner by CA. Keshav R. Garg, Bharat Law House, Delhi.
- GST Ready Reckoner by V.S. Datay.
- Rajasthan GST Act, 2017.
- The Central Goods and Services Tax Act, 2017.
- The Integrated Goods and Services Tax Act, 2017.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - III	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	III
Name of Course	Accounting for Social Media Influencer and Content Creators
Course Code	02/ BCM-ACC/MDC/201T
Course Type	MDC
Credits	3

Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	By the end of this course, students will be able to: • Manage accounts for freelancers and content creators. • Calculate valuation for intangible assets like copyrights and YouTube channels. • Prepare budgets for events, films, or digital campaigns.
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	Topics
I	**Introduction to Media Finance** Overview of the Media & Entertainment industry; The Gig Economy; Revenue models: Subscription (SVOD), Advertisement (AVOD), Sponsorships, and Crowdfunding; Role of an accountant in media houses.
II	**Accounting for Content Creators & Influencers** Recognizing income from platforms (YouTube, Instagram, Twitch); Affiliate marketing revenue; Barter transactions and taxation; Expense management for creators (equipment, travel, software); Personal branding costs
III	**Intellectual Property & Royalties** Definition of IP assets (Copyrights, Trademarks); Valuation of intangible assets; Accounting for Royalty income and payments; Amortization of film and content libraries
IV	**Project Budgeting & Costing** Above-the-line vs. Below-the-line costs; Budgeting for a film/web-series production; Event management costing; Break-even analysis for media projects; Cost control techniques
V	**Digital Asset Valuation & Monetization** Valuation of social media channels and subscriber bases; Monetization of blogs/podcasts; Introduction to NFTs (Non-Fungible Tokens) and crypto-assets in media (Basic concept only).

Suggested Readings

- Vogel, H. L. (2020). *Entertainment industry economics: A guide for financial analysis* (10th ed.). Cambridge University Press.
- Epstein, E. J. (2012). *The hollywood economist: The hidden financial reality behind the movies*. Melville House.
- KPMG India. (2023). *Media and entertainment report*. KPMG. (Available as industry report).
- Squire, J. E. (2016). *The movie business book* (4th ed.). Routledge.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - III	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	III
Name of Course	Basics of GST
Course Code	02/ BCM-ACC/VAC/201T
Course Type	VAC
Credits	3
Total Lecture per week	3
Pre-requisite for the course	NA

Course Learning Outcomes(CLO)	After completing this course students will be able to: • Understand concept of GST levy of GST and ITC (Input Tax Credit). • Understand and comply with registration process of goods & services tax. • To file return
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	Topics
I	Introduction to GST - Concept and evolution of GST in India; Features of GST: destination-based, comprehensive, multi-stage; Need and advantages of GST over previous indirect tax regime; Structure of GST: Dual Model – CGST, SGST, and IGST
II	Constitutional Provisions - 101st Constitutional Amendment Act, 2016: significance and impact; Role and powers of the GST Council; Distribution of taxation powers between Centre and States; Constitutional framework for levy and collection of GST
III	Supply Under GST - Meaning and scope of "Supply" under GST; Composite supply vs. Mixed supply: definitions and examples; Taxable events under GST; Practical illustrations of supply in goods and services
IV	Levy & Collection of Tax - Taxable person: definition and scope; Compulsory registration and threshold limits; Reverse Charge Mechanism (RCM): concept and applicability; Exemptions under GST: goods and services outside GST purview
V	GST Procedures & Compliances - Registration rules: procedure, casual taxpayer, non-resident taxpayer; Input Tax Credit (ITC): eligibility, conditions, apportionment, and cross-utilization of IGST; Composition Scheme: eligibility, rates, and restrictions; GST procedures: tax invoice/billing, E-way bill, payment of tax; Basic returns: GSTR-1, GSTR-3B; GST Portal overview: introduction and usage

Suggested Readings:

- CGST Rules 2017 – Central Board of Excise and Customs.
- GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications
- GST one nation one tax one market by LVR Prasad and GJ Kiran kumar.
- GST Ready Reckoner by CA. Keshav R. Garg, Bharat Law House, Delhi.
- GST Ready Reckoner by V.S. Datay.
- Rajasthan GST Act, 2017.
- The Central Goods and Services Tax Act, 2017.
- The Integrated Goods and Services Tax Act, 2017.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - IV	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting

Annexure - I

Semester	IV
Name of Course	Social Accounting
Course Code	02/ BCM-ACC/MJR/251T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of the course, learners will be able to: • Compare Conventional Accounting System with Social Accounting. • Describe and measure various Social Costs and Social Benefits • Analyse Corporate Social Accounting. • Evaluate the framework and standards of Corporate social reporting. • Evaluate the impact of corporate activities at the National and Global Levels.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Conventional Accounting and Shift in Paradigm** Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm. Historical Development & Evolution of Social Accounting. Rationale for Social Accounting
II	**Social Benefits and Costs** Social Benefits and Costs. Measurement of Costs and Benefits. Social Impact Assessment of Business Activities. Seidler's Model for Social Income Statement, Abt's Model, Ralph's Comprehensive Social Benefit Cost Model
III	**Corporate Social Accounting** Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).
IV	**Corporate Responsibility Approach for Reporting** Social Performance Indicators. Corporate Social Responsibility, CSR Reporting Framework in Companies Act 2013. Sustainability Reporting. Triple Bottom Line. SEBI Guidelines on Business Responsibility & Sustainability Reporting. Stakeholder Engagement and Reporting. Need for Corporate Social Reporting.
V	**National and Global Social Accounting** International accounting standards, frameworks, and guidance – SASB, GRI, SDG. National Income and Social Accounting, Social Accounting Matrix. Social Audit and Assurance. Socially Responsible Investment.

Suggested Readings:

• Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards.* In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.

• Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.

• Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, *51*(3), 516-528.

• Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.

• Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). https://doi.org/10.1177/21582440211003865

• Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.

• Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, *2*(6).

• Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. Critical perspectives on Accounting, 24(6), 459-468.
• Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction.* United States: John Wiley & Sons.
• Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns.* Delhi, India: Concept Publishing Co.
• Verma, M. K. (2018). Globalisation, environment and social justice: perspectives, issues and concerns. Delhi, India: Routledge.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - IV	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	IV
Name of Course	Financial Management
Course Code	02/ BCM-ACC/MJR/252T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to understand: • Concepts and theories related to Financial Management • The Concepts of Valuation of Financial Assets. • The concept of Dividend Policy, Working Capital
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**
Unit	**Topics**
I	**Introduction of Financial Management -** Introduction: goal of the firm; legal forms of business organization; taxation; principles of financial management; The financial markets and interest rates; Understanding financial statements and cash flows; Evaluating a firm's financial performance: financial ratio analysis; firm performance and shareholder value
II	**Valuation of Financial Assets -** The time value of money: compound interest; present value and future value; annuities; Risk and return; Valuation and characteristics of bonds; Valuation and characteristics of stock
III	**Investment in Long-Term Assets and Leverage -** Capital-budgeting techniques and practice: capital-budgeting decision criteria (Payback, NPV, PI, and IRR); capital rationing; ethics in capital budgeting; Cash flows; Cost of capital: individual costs of capital; weighted average cost of capital; CAPM techniques, evaluating new capital investments; shareholder value-based management
IV	**Capital Structure, working capital management and dividend policy -** Capital structure and theories of relevance & irrelevance, determining the financing mix: business and financial risk; break-even analysis; operating leverage; financial leverage, combined leverage
V	**financial modelling**:- Basics of Financial Modelling using Spreadsheets; Building simple forecasting and valuation models; Application of models for capital budgeting, scenario and sensitivity analysis in financial decisions

Suggested Readings –

- Ezra Solomon : Theory of Financial Management, Columbia Press.
- Ezra Solomon and John, J. Pringle: Introduction to Financial Management, Prentice Hall of India
- J. Fred Westorn and Eugone F. Brigham : Managerial Finance, Dryden Press, 6th Ed.
- James, C.Van Horne : Financial Management and Policy, Prentice Hall of India
- Khan, M.Y. and Jain, P.K. : Financial Management, Tata McGraw Hill Pandey,
- I.M. : Financial Management, Vikas Publishing House

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - IV	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	IV
Name of Course	Accounting for Decision-Making and Control
Course Code	02/ BCM-ACC/MNR/251T
Course Type	Minor (MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completing this course, students will be able to: • **Identify Accounting Disciplines:** Distinguish between Financial, Managerial, and Cost Accounting and understand the unique role of the Management Accountant. • **Execute Cost Analysis:** Categorize costs according to associated business activities and apply costing techniques to compute the value of products or services. • **Analyze Performance:** Prepare comparative income statements using both Marginal and Absorption costing methods to evaluate profitability. • **Direct Management Control:** Develop comprehensive budgets and use standard costing to ensure organizational accountability. • **Advise Leadership:** Interpret financial variances and prepare professional reports to guide senior management in strategic planning.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**The Managerial Accounting Framework and Trends:** Introduction to Management Accounting: Meaning, Scope, Functions, and Modern Techniques, The Evolution of Accounting for Management, Financial Statement Analysis: Objectives and Qualitative Methods, Mastering Comparative and Common-Size Statements, Trend Analysis for Financial Forecasting, Advanced Ratio Analysis and the Role of the Managerial Person in the Strategic Decision-Making Process.
II	**Financial Performance and Value Appraisal** Frameworks for Financial Performance Appraisal, Preparation and Interpretation of Value-Added Statements, The Balanced Scorecard: Aligning Accounting with Strategy, Free Cash Flow Analysis: Measuring Business Vitality, Comprehensive Cash Flow Analysis and Liquidity Management.
III	**Cost Logic and Strategic Profit Planning** Application of Cost Information in Business, The Marginal Costing System: Concepts and Applications, Profit Planning through Cost-Volume-Profit (CVP) Analysis, Determining the Break-Even Point and its Practical Significance, Decision-Making Scenarios using Marginal Costing Data.
IV	**Management Control Systems and Budgeting** The Concept and Philosophy of Management Control, Budgeting as a Formal Process of Management Planning, Preparation of Functional Budgets (Sales, Production, and Cash), The Logic of Zero-Base Budgeting, Performance Budgeting and the Application of Control Ratios for Monitoring.

V	**Standard Costing and Performance Analysis** General Principles of Standard Costing and Benchmarking, Setting Accounting Standards for Materials, Labour, and Overheads, Variance Analysis: Calculating and Interpreting Deviations, Sales, Profit, and Loss Variance Analysis, The Art of Technical Reporting and Interpretation for Key Managerial Personnel.

Suggested Readings

- Arora, M. N. (2021). *Management accounting: Principles and practice*. Vikas Publishing House.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2021). *Managerial accounting* (17th ed.). McGraw-Hill Education.
- Khan, M. Y., & Jain, P. K. (2020). *Management accounting: Text, problems and cases*. Tata McGraw-Hill.
- Maheshwari, S. N. (2021). *A textbook of accounting for management*. Vikas Publishing House.
- Pandey, I. M. (2022). *Management accounting*. Vikas Publishing House.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - IV	
Session 2027-2028	
Part – A Introduction	
Subject	Accounting
Semester	IV
Name of Course	Market Master : Trading and Analysis
Course Code	02/ BCM-ACC/MDC/251T
Course Type	MDC
Credits	3
Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	By the end of this course, students will be able to: • Read technical charts and identify trend patterns. • Analyze Annual Reports to calculate key financial ratios. • Calculate risk, return, and basic option pricing
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	**Topics**
I	**Market Basics & Technical Analysis** Primary vs. Secondary Markets; Bull and Bear phases; Reading Charts: Candlestick patterns (Doji, Hammer); Support/Resistance; Moving Averages.
II	**Fundamental Analysis** Anatomy of an Annual Report; Key Ratios (P/E, EPS, Debt-to-Equity, ROCE); Qualitative analysis (Management, Industry Moat); Intrinsic Value calculation
III	**Derivatives & Risk Mathematics** Futures and Options (F&O) mechanics; Call and Put Options; Hedging strategies; Leverage and Margin; Basic Option Greeks (Delta, Theta).
IV	**Behavioral Finance** Market psychology; Herd mentality; Loss aversion; Confirmation bias; The cycle of Fear and Greed in trading
V	**Portfolio Management** Net Asset Value (NAV); Systematic Investment Plans (SIP); Active vs. Passive Funds; Asset Allocation strategies (Equity, Debt, Gold).

Suggested Readings:

- Graham, B. (2003). *The intelligent investor*. HarperCollins.
- Murphy, J. J. (1999). *Technical analysis of the financial markets*. New York Institute of Finance.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - V	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Income Tax
Course Code	02/ BCM-ACC/MJR/301T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After successful completion of this subject, students will be able to: • **Understand the basic framework of taxation in India**, including constitutional provisions, distribution of tax powers between the Centre and States, and fundamental concepts such as residential status, agricultural income, and scope of total income. • **Identify and classify different heads of income** under the Income Tax Act and compute income from salary, house property, business or profession, capital gains, and other sources. • **Apply provisions relating to deductions, set-off and carry forward of losses**, and compute Gross Total Income and Total Income of individuals. • **Calculate tax liability and understand the assessment procedures** for individuals, Hindu Undivided Families (HUFs), and firms, including the role and powers of income tax authorities and the process of filing income tax returns
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	**Introduction to Taxation -** Constitutional Provisions: Distribution of tax proceeds amongst Centre and States - a brief study. Basic concepts and definitions: agriculture income, Basis of charge, Scope of total income, Residence and tax liability; Income tax authorities and their power filling of return
II	**Heads of Income: I -** Heads of Income: Income from Salary and Income from House Property,
III	**Heads of Income: III - ** Profits and Gains of Business and Profession; Depreciation Allowance Capital Gains; Income from Other Sources
IV	**Deductions and Computation of Income -** Deemed Incomes and Aggregation of Income, Set-off and carry forward of losses Deductions from Gross Total Income; Rebate and Reliefs, Computation of Total Income of Individuals
V	**Computation of Tax Liability -** Individuals; Assessment of Hindu Undivided Family (HUF and Firm; E-filling – Registration on the income tax portal, viewing form 26AS and AIS (Annual Information Statement), Due dates for filing returns

.SUGGESTED READINGS:

- Bhattacharya : Income Tax Law and Practice Lal, B.B. : Income Tax Law and practice Pager, Dinkar : Income Tax
- Chandra, Mahesh and Shukla, D.C. : Income Tax Law and Practice, Pragati
- Dinker Pagare : Income Tax Law and practice, Sultan Chand & Sons, New Delhi
- Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax, Sahitya

- Kanga and Paliwala : Law and Practice of Income Tax in India
- Mehrotra, H.C. : Income Tax Law & Accounts, Sahitya Bhawan, Agra
- Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi Publication, New Delhi
- Singhania, V.K. : Student's Guide to Income Tax, Taxmann, Delhi

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - V	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Auditing
Course Code	02/ BCM-ACC/MJR/302T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After the completion of this course students will be able to understand • The basics of Auditing and how to audit of financial statements in corporate filed. • analyze and audit key financial statement areas like revenue, inventory, fixed assets, and liabilities. • Prepare various types of audit reports (unmodified, modified opinions) and understand audit working papers
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	**Introduction to Auditing:** Meaning, Objectives, Frauds, Errors, Accounting & Auditing, Types of Audit. Internal Control, Internal Check & Internal Audit, Evaluation of Internal Control System, Internal control system regarding purchases, sales, Salaries and wages
II	**Audit Procedure:** Planning & procedure of audit, Audit Programme, Audit working papers and evidences, Routine check & test check; Vouching: Meaning, importance, vouching of cash and trading transactions
III	**Verification and valuation :** assets & Liabilities, Auditor’s Report: Clean & qualified report
IV	**Audit of limited companies :** Company Auditor: Appointment and Removal, Rotation of Auditors, Powers, Duties & Liabilities; Information Systems Audit (ISA), Social Audit
V	**Special Audit:** Banking Companies, General Insurance Companies, Educational institutions & Clubs; Investigation: Meaning, Objectives, Procedure Investigation of frauds, Investigation on behalf of - (a) A prospective purchaser of a business (b) A banker for granting credit

Suggested Readings -

- Gupta, Kamal : Contemporary Auditing, Tata McGraw Hill, N. Delhi.
- Jain, Khandelwal & Pareek : Auditing, Ramesh Book Depot, Jaipur.
- Pagare, Dinkar : Principles of Auditing, S. Chand & co., New Delhi.
- Pagare, Dinker : Principles & Pracitce of Auditing, Sultan Chand, New Delhi.
- Sharma, T.R. : Auditing Principles & Problems, Sahitya Bhawan, Agra.
- Spicer & Pegler : Practical Auditning, W.W. Bigg., Indian Edition by S.V. Gratalia, Allied publishers.

Annexure - I

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - V	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Know Your Taxes
Course Code	02/ BCM-ACC/MNR/301T
Course Type	Minor(MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	Upon successful completion of this course, students will be able to: • Analyze the residential status of individuals to determine the precise scope of their tax liability. • Compute total income by aggregating earnings from various heads and applying provisions for the set-off and carry-forward of losses. • Apply relevant statutory deductions to Gross Total Income to ascertain the net taxable liability of an individual assessee. • Navigate the Income Tax compliance portal to retrieve critical documents (e.g., Form 26AS, AIS) and execute the filing of Income Tax Returns (ITR) with accuracy and adherence to due dates.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	Basic concepts and definitions: Basis of charge. Scope of total income, Residence, Income from Salaries
II	Income from House Property. Profits and Gains of Business and Profession, Depreciation
III	Capital Gains, Income from Other Sources, Deemed Incomes and Aggregation of Income, Set off and carry forward of losses
IV	Deductions from Gross Total Income, Rebates and Reliefs; Assessment of Individuals;
V	E-filling – Registration on the income tax portal, viewing form 26AS and AIS (Annual Information Statement), Due dates for filing returns

Suggested Readings

- Ahuja, G., & Gupta, R. (2024). Systematic approach to income tax. Wolters Kluwer India.
- Manoharan, T. N., & Hari, G. R. (2024). Direct tax laws. Snow White Publications.
- Mehrotra, H. C., & Goyal, S. P. (2024). Income tax law and accounts. Sahitya Bhawan Publications.
- Singhania, V. K., & Singhania, M. (2024). Students' guide to income tax including GST. Taxmann Publications.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - V
Session 2028-2029

Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Social Media Auditing and Digital Metrics
Course Code	02/ BCM-ACC/MDC/301T
Course Type	MDC
Credits	3
Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	By the end of this course, students will be able to: • Audit digital marketing campaigns for fraud and inefficiency. • Calculate Customer Acquisition Cost and Lifetime Value • Use analytics tools to verify audience quality and engagement
Total Marks	15 + 60 = 75

Part – B Contents of the Course	
Total Lecture per week	**3**
Unit	**Topics**
I	**Fundamentals of Digital Media Metrics** Key Performance Indicators (KPIs): Impressions, Reach, Click-Through Rate (CTR), Conversion Rate; Paid, Owned, and Earned Media; The concept of Media Buying and Auditing
II	**Auditing Ad Fraud & Traffic Quality** Types of Ad Fraud (Bot traffic, Click farms, Domain spoofing); Verifying audience authenticity; Tools for detecting fake followers and engagement; Brand safety standards
III	**Financial Metrics in Digital Marketing** Cost Models: CPM (Cost Per Mille), CPC (Cost Per Click), CPA (Cost Per Acquisition); Calculating Return on Ad Spend (ROAS); Customer Acquisition Cost (CAC) vs. Customer Lifetime Value (CLTV).
IV	**Tools for Media Auditing** Introduction to Google Analytics 4 (Audience and Acquisition reports); Social Media Insights (Meta Business Suite, YouTube Studio); Third-party audit tools (SimilarWeb, HypeAuditor - Overview).
V	**Reporting & Optimization** Creating a Digital Audit Report; Benchmarking performance against industry standards; Recommendations for budget optimization; Ethical issues in data tracking and privacy (GDPR/Cookies).

Suggested Readings

- Hemann, C., & Burbary, K. (2018). *Digital marketing analytics: Making sense of consumer data in a digital world* (2nd ed.). Pearson Education.
- Kaushik, A. (2013). *Web analytics 2.0: The art of online accountability and science of customer centricity*. Sybex.
- Clifton, B. (2012). *Advanced web metrics with Google Analytics* (3rd ed.). John Wiley & Sons.
- Sterne, J. (2010). *Social media metrics: How to measure and optimize your marketing investment*. John Wiley & Sons.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - V	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Accounting and Financing for Events
Course Code	02/ BCM-ACC/SEC/301T
Course Type	SEC
Credits	3

Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• Financial Literacy: Students will be able to interpret standard financial statements and identify the "financial pulse" of an event-based business. • Practical Budgeting: Students will be able to construct a comprehensive budget for a small to medium-sized event, accounting for both hidden costs and revenue opportunities. • Risk Assessment: Students will be able to perform a Break-Even analysis to determine the financial viability of an event before committing funds. • Operational Control: Students will be able to implement simple but effective systems for tracking expenses and managing cash during a live event. • Strategic Reporting: Students will be able to summarize an event's financial performance into a clear report for clients, sponsors, or senior management.
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	Topics
I	**Foundations of Event Accounting Introduction to Event Accounting:** Meaning, Importance, and the Role of a Finance Manager in Events. Basic Accounting Concepts: Understanding Assets, Liabilities, Revenue, and Expenses in the context of an event. The Accounting Cycle: From recording daily transactions to preparing a simple Trial Balance. Key Financial Statements: A non-technical guide to reading a Balance Sheet and a Profit and Loss Account to check an event's health.
II	**Budgeting and Cost Management -** The Budgeting Process: Types of Budgets (Fixed vs. Flexible) and how to start an event budget from scratch. Cost Categorization: Identifying Fixed Costs (Venue, Insurance) and Variable Costs (Catering, Marketing).
III	**Revenue Streams:** Projecting income from Ticket Sales, Sponsorships, Grants, and Merchandising. Break-Even Analysis for Events: Calculating exactly how many tickets must be sold to cover all expenses
IV	**Financial Controls and Final Reporting Cash Flow Management:** Ensuring there is enough money to pay vendors before the event ticket money arrives. Internal Control Systems: Handling "On-site" cash, Petty Cash management, and preventing financial errors
V	**The Procurement Process:** Managing Purchase Orders, Invoices, and Vendor Payments. Post-Event Financial Evaluation: Comparing actual spending against the budget and preparing a final financial report for stakeholders

Suggested Readings

- Allen, J., O'Toole, W., Harris, R., & McDonnell, I. (2021). *Festival and special event management*. Wiley.
- Ramsborg, G. C., Miller, B., Breiter, D., Reed, J. S., & Stephens, A. (2015). *Professional meeting management: A guide to meetings, conventions, and events*. Agate Publishing.
- Soni, S. (2020). *Event management and finance*. Nirali Prakashan.
- Van der Wagen, L., & White, L. (2018). *Event management: For tourism, cultural, business and sporting events*. Cengage Learning.

Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	VI
Name of Course	Financial Reporting
Course Code	02/ BCM-ACC/MJR/351T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	Upon successful completion of this course, students will be able to: • Explain the conceptual framework of financial reporting and the regulatory role of the NFRA in the convergence of Ind AS and IFRS. • Apply measurement and recognition criteria for various asset classes, including tangible, intangible, and impaired assets. • Construct a complete set of financial statements (Balance Sheet, P&L, and Cash Flow) using the 5-Step Model for revenue recognition. • Perform basic consolidation procedures for group accounts, specifically calculating Goodwill and Non-Controlling Interests (NCI). • Evaluate non-financial reporting frameworks, including the Six Capitals of Integrated Reporting and BRSR requirements for sustainable business practices.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Introduction to Reporting Standards** The Conceptual Framework for Financial Reporting, Qualitative Characteristics of Financial Information, Overview of Ind AS vs. IFRS, and the Role of the NFRA in India
II	**Accounting for Assets** Property, Plant, and Equipment (Ind AS 16), Valuation of Inventories (Ind AS 2), Intangible Assets (Ind AS 38), and the Impairment of Assets (Ind AS 36).
III	**Revenue and Financial Statements** The 5-Step Model for Revenue Recognition (Ind AS 115), Preparation of the Statement of Profit and Loss, the Balance Sheet under Schedule III, and the Statement of Cash Flows (Ind AS 7).
IV	**Group Accounting Basics** Introduction to Business Combinations (Ind AS 103), Calculation of Goodwill, Identifying Non-Controlling Interests (NCI), and the Basics of Consolidated Balance Sheets.
V	**Modern Reporting** Integrated Reporting (IR) Framework and the Six Capitals, Triple Bottom Line Reporting, Corporate Social Responsibility (CSR) Reporting, Business Responsibility and Sustainability Reporting (BRSR)

Suggested Readings -

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced

- Badiboi: Advanced Accounting
- Chakraborthy , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

<table>
<tr><th colspan="3">Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VI</th></tr>
<tr><th colspan="3">Session 2028-2029</th></tr>
<tr><th colspan="3">Part – A Introduction</th></tr>
<tr><td colspan="2">Subject</td><td>Accounting</td></tr>
<tr><td colspan="2">Semester</td><td>VI</td></tr>
<tr><td colspan="2">Name of Course</td><td>Forensic Accounting</td></tr>
<tr><td colspan="2">Course Code</td><td>02/ BCM-ACC/MJR/352T</td></tr>
<tr><td colspan="2">Course Type</td><td>Major(MJR)</td></tr>
<tr><td colspan="2">Credits</td><td>6</td></tr>
<tr><td colspan="2">Total Lecture per week</td><td>6</td></tr>
<tr><td colspan="2">Pre-requisite for the course</td><td>NA</td></tr>
<tr><td colspan="2">Course Learning Outcomes(CLO)</td><td>Spot the Red Flags: Students will be able to identify the warning signs of fraud in a company’s records before the money is gone.
Analyze Fraud Schemes: Students will be able to deconstruct common scams like "Ponzi Schemes" and "Lapping" to see how they work.
Use Investigation Tools: Students will be able to apply basic data analysis techniques to find "outliers" or suspicious entries in a ledger.
Build Stronger Businesses: Students will be able to advise small business owners on how to protect their cash and inventory from theft.
Communicate Findings: Students will be able to explain complex financial crimes in simple, persuasive language for legal or management purposes</td></tr>
<tr><td colspan="2">Total Marks</td><td>30 + 120 = 150</td></tr>
<tr><td colspan="2"></td><td></td></tr>
<tr><th colspan="3">Part – B Contents of the Course</th></tr>
<tr><td colspan="2">Total Lecture per week</td><td>6</td></tr>
<tr><th>Unit</th><th colspan="2">Topics</th></tr>
<tr><td>I</td><td colspan="2">The World of Forensic Accounting Introduction to Forensic Accounting: Meaning, History, and the difference between a Standard Audit and a Forensic Investigation. The Fraud Diamond: Understanding the psychology and capability of a fraudster. Types of Financial Crimes: An overview of asset misappropriation, corruption, and financial statement fraud. The Role of the Forensic Accountant: From acting as an Expert Witness to helping in divorce and insurance settlements</td></tr>
<tr><td>II</td><td colspan="2">: Investigative Techniques and Evidence The Investigation Process: Steps in conducting a formal forensic engagement. Document Analysis: How to spot forged signatures, altered invoices, and "ghost" employees. Digital Forensics: Introduction to using data mining and software to find hidden patterns in thousands of transactions. Interviewing and Interrogation: How to talk to suspects and witnesses to gather financial clues. Tracing Hidden Assets: Following the "money trail" through complex bank transfers and offshore accounts.</td></tr>
<tr><td>III</td><td colspan="2">Fraud Prevention and Legal Procedures Internal Controls: Designing systems that make it impossible (or very difficult) to steal from a business.</td></tr>
</table>

IV	**Cybercrime and Financial Security:** Understanding how hackers and insiders manipulate digital accounting systems. **The Legal Framework:** A look at the laws governing financial fraud and the rules of evidence in a courtroom
V	**Report Writing:** How to summarize a complex million-dollar fraud into a simple report for a non-expert jury. **Ethics in Investigation:** Maintaining objectivity and professional integrity during a hunt for the truth.

Suggested Readings

- Golden, T. W., Skalak, S. L., & Clayton, M. M. (2020). *A guide to forensic accounting investigation*. Wiley.
- Kranacher, M. J., & Riley, R. (2019). *Forensic accounting and fraud examination* (2nd ed.). Wiley.
- Manning, G. A. (2021). *Financial investigation and forensic accounting*. CRC Press.
- Silver, H. (2022). *The financial detective: Cases in financial statement analysis*. Cambridge Business Publishers.
- Taylor, J. (2023). *Forensic accounting: A practical guide to uncovering financial fraud*. Kogan Page.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VI	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	VI
Name of Course	Forensic Accounting
Course Code	02/ BCM-ACC/MNR/351T
Course Type	Minor(MNR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	• **Spot the Red Flags:** Students will be able to identify the warning signs of fraud in a company's records before the money is gone. • **Analyze Fraud Schemes:** Students will be able to deconstruct common scams like "Ponzi Schemes" and "Lapping" to see how they work. • **Use Investigation Tools:** Students will be able to apply basic data analysis techniques to find "outliers" or suspicious entries in a ledger. • **Build Stronger Businesses:** Students will be able to advise small business owners on how to protect their cash and inventory from theft. • **Communicate Findings:** Students will be able to explain complex financial crimes in simple, persuasive language for legal or management purposes
Total Marks	30 + 120 = 150
Part – B Contents of the Course	

Total Lecture per week	6
Unit	**Topics**
I	**The World of Forensic Accounting Introduction to Forensic Accounting:** Meaning, History, and the difference between a Standard Audit and a Forensic Investigation. **The Fraud Diamond:** Understanding the psychology and capability of a fraudster. **Types of Financial Crimes:** An overview of asset misappropriation, corruption, and financial statement fraud. **The Role of the Forensic Accountant:** From acting as an Expert Witness to helping in divorce and insurance settlements
II	**Investigative Techniques and Evidence The Investigation Process:** Steps in conducting a formal forensic engagement. **Document Analysis:** How to spot forged signatures, altered invoices, and "ghost" employees. **Digital Forensics:** Introduction to using data mining and software to find hidden patterns in thousands of transactions. **Interviewing and Interrogation:** How to talk to suspects and witnesses to gather financial clues. **Tracing Hidden Assets:** Following the "money trail" through complex bank transfers and offshore accounts.
III	**Fraud Prevention and Legal Procedures Internal Controls:** Designing systems that make it impossible (or very difficult) to steal from a business
IV	**Cybercrime and Financial Security:** Understanding how hackers and insiders manipulate digital accounting systems. **The Legal Framework:** A look at the laws governing financial fraud and the rules of evidence in a courtroom
V	**Report Writing:** How to summarize a complex million-dollar fraud into a simple report for a non-expert jury. **Ethics in Investigation:** Maintaining objectivity and professional integrity during a hunt for the truth.

Suggested Readings

- Golden, T. W., Skalak, S. L., & Clayton, M. M. (2020). *A guide to forensic accounting investigation*. Wiley.
- Kranacher, M. J., & Riley, R. (2019). *Forensic accounting and fraud examination* (2nd ed.). Wiley.
- Manning, G. A. (2021). *Financial investigation and forensic accounting*. CRC Press.
- Silver, H. (2022). *The financial detective: Cases in financial statement analysis*. Cambridge Business Publishers.
- Taylor, J. (2023). *Forensic accounting: A practical guide to uncovering financial fraud*. Kogan Page.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VI	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	VI
Name of Course	Corporate Communication and Soft Skills
Course Code	02/ BCM-ACC/VAC/351T
Course Type	SEC
Credits	3
Total Lecture per week	3
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After the completion of this course students will be able to - • Develop conceptual clarity about the foundations of corporate communication, including its scope, principles, models, channels, and the role of effective communication in organizational success. • Acquire proficiency in oral and written communication skills, enabling students to draft professional business correspondence,

	prepare structured reports and proposals, deliver impactful presentations, and practice effective listening and feedback. • Enhance interpersonal and group communication competencies by applying negotiation, persuasion, conflict resolution, and cross-cultural communication strategies to foster collaboration and consensus in corporate settings. • Strengthen soft skills for professional development, focusing on personality growth, emotional intelligence, time and stress management, leadership communication, ethical conduct, and corporate etiquette for workplace excellence. • Integrate technology-enabled communication practices by utilizing digital platforms, social media, virtual meeting tools, and emerging AI-driven communication systems while ensuring data privacy and transparency in modern corporate environments.
Total Marks	15 + 60 = 75
Part – B Contents of the Course	
Total Lecture per week	**3**

Unit	Topics
I	Fundamentals of Corporate Communication - Concept and scope of corporate communication; Principles of effective communication in business contexts; Communication models and channels (formal vs. informal); Barriers to communication and strategies for overcoming them; Role of communication in organizational success
II	Oral and Written Communication Skills - Business correspondence: letters, memos, notices, circulars, and emails; Report writing and proposal drafting; Presentation skills: structure, delivery, and visual aids; Public speaking and meeting communication etiquette; Listening skills and feedback mechanisms
III	Interpersonal and Group Communication - Interpersonal communication dynamics in corporate settings; Negotiation and persuasion techniques; Group discussions and team communication; Conflict resolution and consensus building; Cross-cultural communication in global business environments
IV	Soft Skills for Professional Development - Personality development and self-awareness; Emotional intelligence and workplace empathy; Time management and stress management techniques; Leadership communication and decision-making skills; Professional ethics and corporate etiquette
V	Technology-Enabled Communication and Emerging Trends - Digital communication platforms in corporate settings; Social media and corporate branding communication; Virtual meetings and video conferencing etiquette; Communication in remote and hybrid workplaces; Emerging trends: AI-driven communication tools, data privacy, and corporate transparency

Suggested Readings -

- Lesikar, Flatley & Rentz – Business Communication: Making Connections in a Digital World
- Meenakshi Raman & Prakash Singh – Business Communication (Oxford University Press)
- Courtland L. Bovee & John V. Thill – Business Communication Today
- Murphy, Hildebrandt & Thomas – Effective Business Communication
- Krishna Mohan & Meera Banerji – Developing Communication Skills
- Shirley Taylor – Communication for Business: A Practical Approach
- Stephen P. Robbins & Timothy A. Judge – Organizational Behavior (for interpersonal and group communication insights)
- Daniel Goleman – Emotional Intelligence: Why It Can Matter More Than IQ
- Deborah Barrett – Leadership Communication
- Peter Cardon – Business Communication: Developing Leaders for a Networked World
- Etiquette and Soft Skills Guides – e.g., Corporate Etiquette: A Tool for Success by Shalini Verma

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Advanced Accounting - I
Course Code	02/ BCM-ACC/MJR/401T
Course Type	Major (MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of accounting theory • Understand the basics of Ind ASs • Know that how accounting works in real life of corporate world • Understand the new concepts and new branches of Accounting
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Theoretical Framework of Accounting –** Meaning, Role, Scope, Environment, Users, Concepts, Conventions and Policies; Conceptual Framework of Accounting and Reporting- FASB and IASCs Conceptual Framework
II	**Branches of Accounting - I -** Government Accounting; Productivity Accounting; Robotic Accounting and Forensic Accounting
III	**Branches of Accounting - II -** Green Accounting, Social Accounting, Hotel Accounting, Farm Accounting
IV	**Financial Reporting -** Meaning, Scope, Current practices of financial reporting of corporate world; Financial Reporting in Inflationary Economy, Segment Reporting, Related Party Disclosure
V	**Indian Accounting Standards (Ind ASs) -** Earning Per Share (EPS) (Ind AS-33), Events after the reporting period (Ind AS-10), Leases (Ind AS-116), Fair Value Accounting (Ind AS113)

SUGGESTED READINGS

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced.
- Badiboi: Advanced Accounting
- Chakraborthy , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII

Name of Course		Advanced Cost Accounting
Course Code		02/ BCM-ACC/MJR/402T
Course Type		Major (MJR)
Credits		6
Total Lecture per week		6
Pre-requisite for the course		NA
Course Learning Outcomes(CLO)		On completion of this course, the students will be able to: • Understand the basic concepts of cost accounting • Know that how cost accounting information works in real life of corporate world • Understand the new concepts of cost accounting
Total Marks		30 + 120 = 150
Part – B Contents of the Course		
Total Lecture per week		**6**
Unit	**Topics**	
I	**Overview of Cost Accounting:** Cost terms and Concept, Cost Behavior, Pattern, Segregation, classification of cost; Costing of Service Sectors – determination of cost and prices of services of following sectors – transports, hospital, hotels, canteen /restaurants	
II	**Process/Operation Costing –** Process cost recording, abnormal gain and losses, Joint Product and By-Product, Methods of Apportionment of joint cost, inter process profit, Valuation of WIP, Equivalent Production (FIFO and Average Cost Method)	
III	**Budget and Budgetary Control:** Meaning of Budgets and Budgetary Control, Objectives, Merits and Limitations; Types of budget; Zero Base Budgeting, Performance Budgeting	
IV	Standard Costing and Variance Analysis; Integrated and non- integrated cost accounts (cost ledger or cost control accounts)	
V	Activity Based Costing; Uniform costing and inter firm comparisons, reporting requisites of reports, interpretation and uses by management	

SUGGESTED READING:

- Anthony, R.N. : Management Accounting : Text and Cases
- Backer and Jucobson : Dicisional Phenomena and the Management Accountants
- Batty, J.: Management Accounting
- Bhar, B.K. : Cost Accounting Method of Problems
- Bhattacharyya Asish K., Principles and Practice of Cost Accounting, Wheller Publishing, N. Delhi
- Guru Prasad Murthy : Accounting For Management
- H. Maynand : Top Management Hand Book
- Horngren : Cost Accounting A Managerial Emphasis
- Icwa of India : Break Even Concept and Practical Dimensions
- Kisahr Ravi M. : Advanced Cost Acctg. and Cost System
- Neumner : Cost Accounting
- Oswal, Srivastava and Bidawat : Advanced Costing Problems Shillinglow Gordon : Cost Accounting Analysis and Control Mariz Curry and Frank : Cost Accounting
- Prasad, N.K.: Principles and Practice of Cost Accounting
- Roychoudhary and Bhattacharya : Cost and Management Accountancy Methods and Techniques
- Saxena V.K., Vashist C.D.: Cost Accounting, Sultan Chand and Sons, New Delhi
- Study material of ICAI

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII
Session 2029-2030
Part – A Introduction

Subject	Accounting
Semester	VII
Name of Course	Advanced Business Statistics
Course Code	02/ BCM-ACC/MJR/403T
Course Type	Major (MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of Statistics • Understand the uses of statistics for business decisions • Know that how to use statistical tools • Understand the new aspects related to statistics
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Probability:** Basic concepts and its types, Probability Rules, Probability under condition of statistical independence and statistical dependence, Bay's Theorem, Mathematical Expectations, Theoretical Frequency Distribution: Binomial, Poisson and Normal Distributions: Choosing the correct Probability Distribution
II	**Correlation and Regression Analysis:** Simple, Multiple and Partial Correlation, Simple and Multiple Linear Regression, Association of Attributes: Class frequencies, Association between attributes, consistency of data and Methods
III	**Sampling and Sampling Distribution:** Introduction to sampling and basic concepts for Hypothesis Testing Procedure and Estimation of parameter, Testing of Hypothesis and Estimation of Parameter for large samples (Attributes and Variables)
IV	**Hypothesis Testing -** Testing of Hypothesis and estimation of parameter for small samples (Variables) with student's t-test, Z-transformation, F-test, Analysis of Variance (ANOVA) Test
V	**Statistical Quality Control -** Concept, Control Charts - Mean, Standard Deviation and Range Chart, P-Chart, np-Chart and C-Chart ; Chi-Square Test for Independence and for Goodness of fit, Sign-test, One Sample Runs Test and Rank Correlation Test

SUGGESTED READINGS

- Clarks and Jorden: Intoduction to Business and Economics
- Cocharar , W.G. : Sampling Techniques
- Croxtan and Cowden : Applied General Statistics
- Elhance D.N. : Fundamentals of Statistics
- Gupta s.p. statistical methods
- Gupta, B.N.: Statistics
- Jean, D Gibbons: Non-Parametric Statistical Inference
- Karmel, P.H.: Applied Statistics for Economics
- Levin, Rechard I: Statistics for Management
- Nagar , K.N. : Sankhyaki ke Mool Tatva
- Sancheti and Kapoor : Statistical Method
- Sharma, K.R.: Research Methodology
- Statistics, Southern Western, USA

Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Cost Management
Course Code	02/ BCM-ACC/DSE/401T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of cost accounting • Understand the balanced score card, value chain analysis • Know that how cost accounting information works in real life • Understand the concept of Activity Based Costing
Total Marks	20 + 80 = 100

Part – B Contents of the Course	
Total Lecture per week	**4**
Unit	**Topics**
I	**Introduction of cost management -** Cost Control and Cost Regulation, Basis, Process, Methods and Techniques of Cost Reduction, Target Costing, Balance Score Card, and Value Chain Analysis
II	Life Cycle Costing, Kaizen Costing
III	Throughput Costing, Business Process Re-engineering
IV	Back Flush Accounting, Lean Accounting, Socio Economics Costing
V	**Activity Based Costing (ABC) -** Concept, Characteristics, Allocation of Overheads, Kaplan and Cooper's Approach, Cost Drivers and Cost Pools, Merits and Demerits of ABC

SUGGESTED READINGS

- Ashish K. Bhattacharya, Principles and Practices of Cost Accounting, A. H. Wheeler publisher
- Charles T. Horngren and George Foster, Cost Accounting A Managerial Emphasis, Prentice Hall of India, New Delhi.
- M.Y.Khan and Prof. P.K.Jain, Cost Accounting and Financial Management,
- Maheshwari S.N., Cost and Management Accounting
- N.D. Vohra, Quantitative Techniques in Management, Tata McGraw Hill Book Co. Ltd.
- Study material of ICAI

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Cost Accounting for Managerial Decision
Course Code	02/ BCM-ACC/DSE/402T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the advanced concept of costs • Understand the basics of pricing strategies • Know the responsibility accounting
Total Marks	20 + 80 = 100

Part – B Contents of the Course	
Total Lecture per week	**4**
Unit	**Topics**
I	Decisions Based on Differential Cost, Relevant Cost Analysis, Statistical and other Applications for Cost Control
II	Pricing Strategies and Pricing Decisions; Product and Production Decisions
III	Decision Relating to Factors of Production, Marketing Cost Analysis and Decision Making
IV	Responsibility Accounting and Profit Centre, Learning Curve Theory
V	Cost of Knowledge based Assets, Accounting of Certain Overheads, Cost Reports for Managerial Needs

SUGGESTED READINGS

- Bhar, B.K.: Cost Accounting Method of Problems
- Bhattacharyya Asish K., Principles & Practice of Cost Accounting, Wheller publishing, N. Delhi
- Horngren : Cost Accounting A Managerial Emphasis
- Prasad, N.K. : Principles and Practice of Cost Accounting
- Saxena V.K. , Vashist C.D.: Cost Accounting, Sultan Chand & Sons, New Delhi
- Study material of ICAI

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	International Finance
Course Code	02/ BCM-ACC/DSE/411T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of the course, learners will be able to: • Describe the International Monetary System and the nature and scope of international finance. • Understand Foreign Exchange Markets. • Analyse the factors affecting the exchange rates. • Understand the International Financial Markets and Instruments. • Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks. • Analyse issues in International Capital Budgeting.
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**
Unit	**Topics**
I	**International Financial Environment -** Evolution of International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance
II	**Foreign Exchange Markets -** Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation
III	**Exchange Rate Determination -** Factors affecting Exchange Rate, Relative Inflation Rate,

	Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher‘s Effect).
IV	**International Financial Markets and Foreign Exchange Risk Management** Foreign Portfolio Investment, International Bond & Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds; Floating rate Notes, Zero-coupon Bonds. Types of risk exposure – Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management
V	**International Capital Budgeting -** Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors

Suggested Readings:

- Agnihotri, Anurag. ―International Financial Management‖ Vikas Publications.
- Apte, P.G. ―Multinational Financial Management‖ Tata McGraw-Hill, New Delhi.
- Eun, Cheol S. & Resnick, Bruce G. ―International Financial Management‖ Tata McGraw-Hill.
- Madura, Jeff. ―International Financial Management‖ Cengage Learning.
- Maurice, Levi D. ―International Finance‖ Routledge.
- Shapiro, Alan C. ―Multinational Financial Management‖ John Wiley.
- Sharan,V. International Financial Management, 6th ed. PHI Lerarning

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Risk Management
Course Code	02/ BCM-ACC/DSE/412T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of this course students will be able to understand that how risk can be managed in corporate life
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**

Unit	**Topics**
I	**Introduction to Risk -** The Concept of Risk; Risk and Uncertainty; Distinction; Classification of Risks; Dynamic Nature of Risks; Types of Risk
II	**Source and Evaluation of Risks -** Identification and Sources of Risk; Quantification of Risk and various methodologies; Impact of Business Risk; Identify and assess the impact upon the stakeholder involved in Business Risk; Role of Risk Manager and Risk Committee in identifying Risk
III	**Risk Management -** Concept of Risk Management; Objective and Process of Risk Management; Importance of Risk Management; Risk Management techniques
IV	**Evaluation of Risk Management Strategies -** Risk Management Strategy alignment with Business Strategy; Internal Control environment and linkages with Risk Management; Risk Culture and attitudes to risk management; Integrated Risk Reporting and Stakeholder responsibilities; IT Risk Management – Disaster Recovery; Risk Models
V	**Credit Risk Measurement and Management -** Understanding the component of credit risk;

	Evaluating credit risk; Mitigating Credit risk; Qualitative and Quantitative techniques to manage risk; Credit scoring models; Risk Associated with Corporate Governance

Suggested Readings:

- Chandra, P. ―Investment Analysis and Portfolio Management‖ Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. ―Investing in Stock Markets‖ Scholar Trust Press.
- Kevin, S. ―Security Analysis and Portfolio Management‖ PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. ―Investing in Stock Markets‖ Ane Books.
- Pandian, P. ―Security Analysis and Portfolio Management‖ Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. ―Security Analysis and Portfolio Management Pearson Education, India.
- Singh J.K. and Singh A.K. ―Investing in Stock Markets‖ A K Publications, Delhi.
- Tripath V. & Pawar N. ―Investing in Stock Markets‖ Taxmann Publications.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Advanced Accounting - II
Course Code	02/ BCM-ACC/MJR/451T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of share based payments • Understand the basics of Ind ASs • Know how accounting works in real life of corporate world • Understand the new concepts of Brand valuation in present scenario
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	Share Based Payments (Ind AS 102) - Meaning, Equity Settled Transactions, Transaction with Employees and Non Employees, Vesting Conditions, Determination of Fair Value of Options
II	Provisions, Contingent Liabilities and Contingent Assets (Ind AS-37), Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS – 8)
III	Valuation of Shares, Valuation of Intangibles Including Brand Valuation (Ind AS 38); Interim Financial Reporting; Final Accounts of Electricity Companies
IV	Final Accounts of Banking Companies and Insurance Companies
V	Branch Accounting Including Foreign Branch; Ind AS 21

Suggested Readings

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced
- Badiboi: Advanced Accounting

- Chakraborthy , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Operation Research
Course Code	02/ BCM-ACC/MJR/452T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Find solution of real life problems using various research techniques. • Apply Transportation and Assignment Models, Replacement Theory and Game Theory. • Apply Simulation, techniques • Draft research report
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	**Fundamental of Decision Making:** Types of decisions; steps in decision making; different type of methods and their uses; model building steps. Linear Equations: Solution by reduction method and Cramer's Rule
II	**Linear Programming:** Basic concept, mathematical formulation and application; solution of LP problems using graphical, simplex and two phase method; duality in Linear Programming, Game theory, Sensitivity Analysis
III	**Transportation and Assignments:** Formulation, Solving Transportation and Assignment Problems, Decision Theory, Replacement Problems
IV	**Project Scheduling:** Concept of PERT and CPM Techniques, determining critical paths, calculation of Floats, time-cost trade off; resource allocation and resource leveling, Queuing Theory, Simulation Problem
V	**Operation with Interest rates:** Simple Interest, Compound Interest, Flat rate and Effective Rate of Interest, Present Value of Money, Annuity, Simple applications of present value concept to leasing, EMI calculation and amortization, Investment and Risk analysis

SUGGESTED READINGS

- Churchman, C.W. Ackoff, R.L. and Asnoff, E.L. : Introduction to Operation Research
- Gupta , P.K. and Hira, D.S. : Operations Research : an Introduction (Published by Sultan Chand and Company Ltd. New Delhi)
- Khandelwal, Gupta, Ahmad, Sharma: Operation Research; Ajmera Book Company, Jaipur
- Leonard, W. Hein : the Quantitative Approaches to Managerial Decisions
- Loomba, N. Paul : Linear Programming
- Miller, R.W. : Schedule , Cost and Profit With Pert
- Prasanna Chandra : Financial Management Theory and Practice Problems
- Ravi M Kishore : Financial Management
- Sesieni, Mauriee , Yespan, Arthur and Friedman, Lawrence : Operation Research Method

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Cost Analysis and Control
Course Code	02/ BCM-ACC/DSE/451T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of cost accounting • Understand the cost techniques • Understand the concept total quality management and Statistical Tools in Strategies Decision Making
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**

Unit	**Topics**
I	**Cost Accounting an overview -** Techniques of cost Accounting, cost analysis for various function of management
II	**JIT and ERP -** Just-In-Time (JIT) - Introduction, benefits use of JIT in Measuring the Performance, Enterprise Resource Planning (ERP) - its applications in strategic cost management; Bench Marking
III	**Total Quality Management-** Basics, Stages, Principals, Control, Corrective Actions, Problem identification, Ranking Analysis, Innovation, Solution and Evaluation (PRAISE-steps), Problems, Implementation, Quality Costs, PARETO Analysis
IV	**Budgetary Control –** Introduction, Meaning and Definition of Budgetary Control, Objectives, Advantages and Disadvantages of Budgetary Control, Types of Budget, Responsibility Accounting, Performance Budgeting, Zero Base Budgeting (ZBB)
V	**Statistical Tools in Strategies Decision Making,** Cost Information and Cost Analysis for Managerial Decisions, Research and Development Costs, Learning Curve

SUGGESTED READING

- Bhabatosh Banerjee : Cost Accounting , World Press. P. Ltd.
- Bhar, B.K. : Cost Accounting Methods and Problems, Academic Publishers

- Horngren, C. T.: Cost Accounting: A Managerial Emphasis Prentice Hall of India
- Kamal Gupta : Contemporary Audit , Tata McGraw Hill and Co. Pvt. Ltd.
- Keshu, Ravi M. : Advanced Cost Accounting Cost System Taxation
- Lawrence, D. Schall and Charlew, W. Haley: Introduction to Financial Management , Tata Mcgraw Hill Pub. Co. Ltd.
- Mariz, A. and Usry, M.F.: Cost Accounting Planning and Control
- Prasad, N.K. : Principles, and Practice of Cost Accounting, Book Syndicate Pvt. Ltd.
- Rose, T.G. : Management Audit, Gee and Co. Ltd.
- Study material of ICAI
- Tikhe J. : Cost Audit and Management Audit, Bangalore Chapter of Cost Accountants

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Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Advanced Management Accounting
Course Code	02/ BCM-ACC/DSE/452T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concept of Marginal Costing, Standard Costing and Working Capital Management • Understand the Transfer Pricing • Know that how Management Accounting information works in real life of corporate world • Understand the new concepts which is generally used in Management Accounting
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**

Unit	**Topics**
I	**Meaning and Concept of Marginal Costing:** Break Even Analysis and Differential Costing; Valuation of stock under marginal costing and absorption costing; Production decisions based on marginal costing and Differential Costing
II	**Pricing Decisions based on marginal costing and differential costing -** Marketing decision and other decision Such as own or lease, repair or replace, now or Later, Shut down or Continue etc., based on marginal costing and differential costing
III	**Transfer Pricing -** objectives, methods, advantages and disadvantage, criteria for setting transfer prices, transfer price in different situations, situation causing conflicts and resolving the conflicts; Relevant Cost Analysis - relevant cost, irrelevant cost - Sunk or Historical cost, committed cost, absorbed cost, situations when fixed cost become relevant for decision - making and its related implications
IV	**Standard Costing and Variance Analysis -** Introduction, meaning and definition of standard cost and standard costing; variance analysis- material, labour, overhead and sales variance
V	**Working Capital Management -** estimation of working capital requirements, inventory management, receivables management, cash management, management of retained earnings and dividend decisions

Suggested Readings:

- 'Tommorow's Company: The Role of Business in Changing World' a Report of the Society of Encouragement of Arts, Manufactures and Commerce, London, 1995.
- Information for Better Markets – Institute of Chartered Accountants of England of Wales.
- Johnson and Kaplan: Relevance Lost: The Rise and Fall of Management Accounting'
- William L Ferrara: Cost/Management Accounting: The 21st Century Paradigm.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII		
Session 2029-2030		
Part – A Introduction		
Subject		Accounting
Semester		VIII
Name of Course		Cyber Security and Forensic
Course Code		02/ BCM-ACC/DSE/453T
Course Type		DSE
Credits		4
Total Lecture per week		4
Pre-requisite for the course		NA
Course Learning Outcomes(CLO)		On completion of this course, the students will be able to: understand basics of cyber security and Forensic Technology
Total Marks		20 + 80 = 100
Part – B Contents of the Course		
Total Lecture per week		**4**
Unit	**Topics**	
I	**Introduction -** Laws, Investigation and Ethics - Digital Crime – Information Security and Law, Types & overview of Digital crimes - Ethical issues in Intellectual property rights - Copy Right - Patents - Data Privacy and protection - Domain name - Software privacy - Plagiarism - Issues in ethical hacking	
II	**Records, E-Discovery and Business Law -** E-Discovery - Records Retention - Destruction - Email Retention - Forensics - Privacy Policies - Evidence Law - Signatures. IT Security Laws and Policy: Security policy, Non-disclosure agreements and terms of use, Honey pots and Entrapment-Active Defenses - Hacking Back	
III	**Forensic Technology -** Introduction to computer forensics, use for forensics in law enforcement- employment proceedings - computer Forensics services. Types of computer Forensics Technology-Military, law, spyware and Adware- Biometrics security Systems	
IV	**Types of Computer Forensics Systems -** Internet security, IDS, Firewall, Public key, net privacy systems, vendor and computer Forensics services. Computer Forensics evidence and capture: Data recovery, evidence collection and data seizure, duplication and preservation of digital evidence, computer image verification and authentication	
V	**Computer Forensics Analysis -** Discovery of electronic evidence - electronic document discovery - identification of data - time keeping - forensic identification and analysis of technical surveillance devices - Reconstructing fast events	

Suggested Readings –

- Nina Godbole, SunitBelapure, Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Willey.(Text Book)
- John R. Vacca, Computer forensics:computer crime scene investigation,Volume (Text Book)
- Sood, "Cyber Laws Simplified", McGraw Hill Anthony Reyes, "Cyber Crime Investigations: Bridging the Gaps Between Security Professionals, Law Enforcement, and Prosecutors”

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Investing in Stock Market
Course Code	02/ BCM-ACC/DSE/461T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the types of investment • Understand the comparative analysis of various stocks • Know the background of mutual funds • Understand the new concepts which are generally used in investment market
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**

Unit	**Topics**
I	**Type of investment –** Equity Shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, Security market indices, sources of financial information, Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendation, Use of limit order and market order
II	**Online trading of stocks, Understanding stock quotations, types and placing or order, Risk:** its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ration analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet of quarterly results, cash flows and capital structure)
III	**Comparative analysis of companies, Stock valuations:** using ratios like PE ratio, PEG ratio, Price Revenue ratio, Use of historic prices, simple moving average, basic and advanced interactive charts, Examining the shareholding patter of company, Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging
IV	**Background of Mutual Funds:** Advantages of investing in Mutual Funds, Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debs, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds, CRISIL Mutual fund Ranking and its Usage

V	**Futures and Options -** trading in futures and options, Understanding stock market quotes on futures and options, Types of orders, Put and Call options: How Put and Call options work, Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading

Suggested Readings:

- Bodie, Alex, Marcus and Mohanty. Investments. McGraw Hill Publishing Co.
- Chandra. Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill.
- Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset. Wiley Finance
- Gitman and Joehnk. Fundamentals of Investing. Pearson.
- Madura. Jeff. Personal final. Pearson.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Investment Management
Course Code	02/ BCM-ACC/DSE/462T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of this course students will be able to • Understand the concept of investment management • Understand the technical analysis • Understand the investment theories • Understand the policies and performance
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**

Unit	**Topics**
I	**Introduction to Investment Management -** Nature and scope of investment management, investment media, Fundamentals of investment programme and process of investing Financial Markets for short term and long term securities in India New issue market and stock exchange, mechanism of floating new issues and security trading. Stock exchange membership, listing of securities in stock exchange and legal control, Security and Exchange Board of India and its functions, Capital issue control
II	**Fundamental and General Market Analysis -**Technical Analysis, Price charts and stocks Company Analysis. Selection Techniques. Valuation Models of equity, Preference, Convertible and non-debt securities
III	**Investment:** Objective, Constraints and alternative forms. Traditional portfolio management, Modern Portfolio theory, Portfolio construction models methodology and uses. Diversification and un-diversification and un-diversificable risks, interest rates. Dividend policies, Tax beneficial schemes and financial and financial intermediaries
IV	**Portfolio Evaluation:** Need and Prices of portfolio evaluation, Portfolio selection and international diversification techniques of portfolio revision- scope and formula plans
V	**Policies and performance Evaluation -** Investment Policies of individual and institutions, Investments Criteria and timing, Investment companies

	Ranking Fund Average Returns, Efficiency and reliability of the fund performance. Share's and Treynor's portfolio performance measures

SUGGESTED READINGS:

- Fredric, Amling: Investment (Prentie Hall)
- William. F. Sharke : Investment (Prentie Hall)
- Gupta, L. C. : Return of Equities – The Indian Experience, Oxford, New Delhi
- Bhalla, V. K. Investment Management, S. Chand & Co, New Delhi
- Herbert, B Mayo Basic Investments, the Dryden Press

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Security Analysis and Portfolio Management
Course Code	02/ BCM-ACC/DSE/463T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of this course students will be able to construct and manage portfolio.
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**
Unit	**Topics**
I	Concept, Nature and Scope of Security Analysis, Investment Vs. Speculation. Effective Investment Programme, Sources of Investment Information; Risk and Return Analysis
II	Primary Market, Secondary Market. Operations of Indian Capital Market
III	Valuation of Securities: Bond Analysis, Bond Valuation, Risk Immunization, Common Stock Analysis, Equity Valuation
IV	Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis; Efficient Market Theory
V	Portfolio Management; Capital Market Theory, Portfolio Selection and its Models, Markovitz Portfolio Theory. Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, Characteristic Lines, Optimum Portfolio, Arbitrage Pricing Theory

Suggested Readings:

- Chandra, P. ―Investment Analysis and Portfolio Management‖ Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. ―Investing in Stock Markets‖ Scholar Trust Press.
- Kevin, S. ―Security Analysis and Portfolio Management‖ PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. ―Investing in Stock Markets‖ Ane Books.
- Pandian, P. ―Security Analysis and Portfolio Management‖ Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. ―Security Analysis and Portfolio Management‖ Pearson Education, India.

- Singh J.K. and Singh A.K. ―Investing in Stock Markets‖ A K Publications, Delhi.
- Tripath V. & Pawar N. ―Investing in Stock Markets‖ Taxmann Publications.

Students who score 75% or more in a 3 year UG degree will be eligible for the 4th year of the Three / Four Year UG "**Hons with Research**" programme.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Advanced Accounting - I
Course Code	02/ BCM-ACC/MJR/404T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of accounting theory • Understand the basics of Ind ASs • Know that how accounting works in real life of corporate world • Understand the new concepts and new branches of Accounting
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Theoretical Framework of Accounting –** Meaning, Role, Scope, Environment, Users, Concepts, Conventions and Policies; Conceptual Framework of Accounting and Reporting-FASB and IASCs Conceptual Framework
II	**Branches of Accounting - I -** Government Accounting; Productivity Accounting; Robotic Accounting and Forensic Accounting
III	**Branches of Accounting - II -** Green Accounting, Social Accounting, Hotel Accounting, Farm Accounting
IV	**Financial Reporting -** Meaning, Scope, Current practices of financial reporting of corporate world; Financial Reporting in Inflationary Economy, Segment Reporting, Related Party Disclosure
V	**Indian Accounting Standards (Ind ASs) -** Earning Per Share (EPS) (Ind AS-33), Events after the reporting period (Ind AS-10), Leases (Ind AS-116), Fair Value Accounting (Ind AS113)

SUGGESTED READINGS

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced.
- Badiboi: Advanced Accounting
- Chakraborthy , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Advanced Cost Accounting
Course Code	02/ BCM-ACC/MJR/405T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of cost accounting • Know that how cost accounting information works in real life of corporate world • Understand the new concepts of cost accounting
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**
Unit	**Topics**
I	**Overview of Cost Accounting:** Cost terms and Concept, Cost Behavior, Pattern, Segregation, classification of cost; Costing of Service Sectors – determination of cost and prices of services of following sectors – transports, hospital, hotels, canteen /restaurants
II	**Process/Operation Costing –** Process cost recording, abnormal gain and losses, Joint Product and By-Product, Methods of Apportionment of joint cost, inter process profit, Valuation of WIP, Equivalent Production (FIFO and Average Cost Method)
III	**Budget and Budgetary Control:** Meaning of Budgets and Budgetary Control, Objectives, Merits and Limitations; Types of budget; Zero Base Budgeting, Performance Budgeting
IV	Standard Costing and Variance Analysis; Integrated and non- integrated cost accounts (cost ledger or cost control accounts)
V	Activity Based Costing; Uniform costing and inter firm comparisons, reporting requisites of reports, interpretation and uses by management

SUGGESTED READING:

- Anthony, R.N. : Management Accounting : Text and Cases
- Backer and Jucobson : Dicisional Phenomena and the Management Accountants
- Batty, J.: Management Accounting
- Bhar, B.K. : Cost Accounting Method of Problems
- Bhattacharyya Asish K., Principles and Practice of Cost Accounting, Wheller Publishing, N. Delhi
- Guru Prasad Murthy : Accounting For Management
- H. Maynand : Top Management Hand Book
- Horngren : Cost Accounting A Managerial Emphasis

- Icwa of India : Break Even Concept and Practical Dimensions
- Kisahr Ravi M. : Advanced Cost Acctg. and Cost System
- Neumner : Cost Accounting
- Oswal, Srivastava and Bidawat : Advanced Costing Problems Shillinglow Gordon : Cost Accounting Analysis and Control Mariz Curry and Frank : Cost Accounting
- Prasad, N.K.: Principles and Practice of Cost Accounting
- Roychoudhary and Bhattacharya : Cost and Management Accountancy Methods and Techniques
- Saxena V.K., Vashist C.D.: Cost Accounting, Sultan Chand and Sons, New Delhi
- Study material of ICAI

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Advanced Business Statistics
Course Code	02/ BCM-ACC/MJR/406T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of Statistics • Understand the uses of statistics for business decisions • Know that how to use statistical tools • Understand the new aspects related to statistics
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	**Probability:** Basic concepts and its types, Probability Rules, Probability under condition of statistical independence and statistical dependence, Bay's Theorem, Mathematical Expectations, Theoretical Frequency Distribution: Binomial, Poisson and Normal Distributions: Choosing the correct Probability Distribution
II	**Correlation and Regression Analysis:** Simple, Multiple and Partial Correlation, Simple and Multiple Linear Regression, Association of Attributes: Class frequencies, Association between attributes, consistency of data and Methods
III	**Sampling and Sampling Distribution:** Introduction to sampling and basic concepts for Hypothesis Testing Procedure and Estimation of parameter, Testing of Hypothesis and Estimation of Parameter for large samples (Attributes and Variables)
IV	**Hypothesis Testing -** Testing of Hypothesis and estimation of parameter for small samples (Variables) with student's t-test, Z-transformation, F-test, Analysis of Variance (ANOVA) Test
V	**Statistical Quality Control -** Concept, Control Charts - Mean, Standard Deviation and Range Chart, P-Chart, np-Chart and C-Chart ; Chi-Square Test for Independence and for Goodness of fit, Sign-test, One Sample Runs Test and Rank Correlation Test

SUGGESTED READINGS

- Clarks and Jorden: Intoduction to Business and Economics
- Cocharar , W.G. : Sampling Techniques
- Croxtan and Cowden : Applied General Statistics
- Elhance D.N. : Fundamentals of Statistics

- Gupta s.p. statistical methods
- Gupta, B.N.: Statistics
- Jean, D Gibbons: Non-Parametric Statistical Inference
- Karmel, P.H.: Applied Statistics for Economics
- Levin, Rechard I: Statistics for Management
- Nagar , K.N. : Sankhyaki ke Mool Tatva
- Sancheti and Kapoor : Statistical Method
- Sharma, K.R.: Research Methodology
- Statistics, Southern Western, USA

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Cost Accounting for Managerial Decision
Course Code	02/ BCM-ACC/DSE/404T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the advanced concept of costs • Understand the basics of pricing strategies • Know the responsibility accounting
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**
Unit	**Topics**
I	Decisions Based on Differential Cost, Relevant Cost Analysis, Statistical and other Applications for Cost Control
II	Pricing Strategies and Pricing Decisions; Product and Production Decisions
III	Decision Relating to Factors of Production, Marketing Cost Analysis and Decision Making
IV	Responsibility Accounting and Profit Centre, Learning Curve Theory
V	Cost of Knowledge based Assets, Accounting of Certain Overheads, Cost Reports for Managerial Needs

SUGGESTED READINGS

- Bhar, B.K.: Cost Accounting Method of Problems
- Bhattacharyya Asish K., Principles & Practice of Cost Accounting, Wheller publishing, N. Delhi
- Horngren : Cost Accounting A Managerial Emphasis
- Prasad, N.K. : Principles and Practice of Cost Accounting
- Saxena V.K. , Vashist C.D.: Cost Accounting, Sultan Chand & Sons, New Delhi
- Study material of ICAI

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VII
Name of Course	Cyber Security and Forensic
Course Code	02/ BCM-ACC/DSE/405T
Course Type	DSE
Credits	4
Total Lecture per week	4
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: understand basics of cyber security and Forensic Technology
Total Marks	20 + 80 = 100
Part – B Contents of the Course	
Total Lecture per week	**4**

Unit	Topics
I	**Introduction -** Laws, Investigation and Ethics - Digital Crime – Information Security and Law, Types & overview of Digital crimes - Ethical issues in Intellectual property rights - Copy Right - Patents - Data Privacy and protection - Domain name - Software privacy - Plagiarism - Issues in ethical hacking
II	**Records, E-Discovery and Business Law -** E-Discovery - Records Retention - Destruction - Email Retention - Forensics - Privacy Policies - Evidence Law - Signatures. IT Security Laws and Policy: Security policy, Non-disclosure agreements and terms of use, Honey pots and Entrapment-Active Defenses - Hacking Back.
III	**Forensic Technology -** Introduction to computer forensics, use for forensics in law enforcement- employment proceedings - computer Forensics services. Types of computer Forensics Technology-Military, law, spyware and Adware- Biometrics security Systems
IV	**Types of Computer Forensics Systems -** Internet security, IDS, Firewall, Public key, net privacy systems, vendor and computer Forensics services. Computer Forensics evidence and capture: Data recovery, evidence collection and data seizure, duplication and preservation of digital evidence, computer image verification and authentication
V	**Computer Forensics Analysis -** Discovery of electronic evidence - electronic document discovery - identification of data - time keeping - forensic identification and analysis of technical surveillance devices - Reconstructing fast events

Suggested Readings –

- Nina Godbole, SunitBelapure, Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Willey.(Text Book)
- John R. Vacca, Computer forensics:computer crime scene investigation,Volume (Text Book)
- Sood, "Cyber Laws Simplified", McGraw Hill Anthony Reyes, "Cyber Crime Investigations: Bridging the Gaps Between Security Professionals, Law Enforcement, and Prosecutors"

<table>
<tr><td colspan="3">Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VII</td></tr>
<tr><td colspan="3">Session 2029-2030</td></tr>
<tr><td colspan="3">Part – A Introduction</td></tr>
<tr><td colspan="2">Subject</td><td>Accounting</td></tr>
<tr><td colspan="2">Semester</td><td>VII</td></tr>
<tr><td colspan="2">Name of Course</td><td>Research Ethics and Methodology</td></tr>
<tr><td colspan="2">Course Code</td><td>02/ BCM-ACC/DSE/403T</td></tr>
<tr><td colspan="2">Course Type</td><td>DSE</td></tr>
<tr><td colspan="2">Credits</td><td>4</td></tr>
<tr><td colspan="2">Total Lecture per week</td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite for the course</td><td>NA</td></tr>
<tr><td colspan="2">Course Learning Outcomes(CLO)</td><td>After completing this course, students will be able to:
• Understand the nature, scope, and significance of research in commerce and management.
• Identify research problems and formulate research objectives and hypotheses.
• Apply appropriate research designs, sampling techniques, and data collection methods.
• Analyze data using basic statistical tools and interpret research findings.</td></tr>
<tr><td colspan="2">Total Marks</td><td>20 + 80 = 100</td></tr>
<tr><td colspan="2"></td><td></td></tr>
<tr><td colspan="3">Part – B Contents of the Course</td></tr>
<tr><td colspan="2">Total Lecture per week</td><td>4</td></tr>
<tr><td>Unit</td><td colspan="2">Topics</td></tr>
<tr><td>I</td><td colspan="2">Introduction to Research- Meaning and definition of research; Nature and objectives of research; Scope and significance of research in commerce and business; Types of research – basic, applied, exploratory, descriptive, analytical; Research process and steps involved; Role of research in decision-making.</td></tr>
<tr><td>II</td><td colspan="2">Research Problem and Research Design- Meaning and sources of research problems; Identification and formulation of research problems; Research objectives and hypotheses – meaning, types, and formulation; Research design – meaning, need, and types (exploratory, descriptive, diagnostic, experimental); Limitations of research design.</td></tr>
<tr><td>III</td><td colspan="2">Sampling and Data Collection- Concept of population and sample; Sampling techniques – probability and non-probability sampling methods; Sources of data – primary and secondary; Methods of data collection – questionnaire, interview, observation, schedules; Scaling techniques; Reliability and validity of data</td></tr>
<tr><td>IV</td><td colspan="2">Data Analysis and Report Writing- Data processing and classification; Tabulation and presentation of data; Introduction to statistical tools – measures of central tendency, dispersion, correlation (conceptual understanding); Interpretation of data; Research report writing – structure and components; Referencing and bibliography</td></tr>
<tr><td>V</td><td colspan="2">Research Ethics and Plagiarism- Meaning and importance of research ethics; Ethical issues in research – honesty, objectivity, integrity, confidentiality, informed consent; Misconduct in research – fabrication, falsification, plagiarism; Types of plagiarism; UGC guidelines on plagiarism; Use of plagiarism detection tools; Ethics in publication and authorship</td></tr>
</table>

Suggested Readings:

1. Kothari, C.R. – *Research Methodology: Methods and Techniques*

2. Saunders, M., Lewis, P., Thornhill, A. – *Research Methods for Business Students*
3. Gupta, S.P. – *Statistical Methods*
4. Creswell, J.W. – *Research Design*
5. UGC – *Promotion of Academic Integrity and Prevention of Plagiarism Regulations*

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Advanced Accounting - II
Course Code	02/ BCM-ACC/MJR/453T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	On completion of this course, the students will be able to: • Understand the basic concepts of share based payments • Understand the basics of Ind ASs • Know how accounting works in real life of corporate world • Understand the new concepts of Brand valuation in present scenario
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	**Topics**
I	Share Based Payments (Ind AS 102) - Meaning, Equity Settled Transactions, Transaction with Employees and Non Employees, Vesting Conditions, Determination of Fair Value of Options
II	Provisions, Contingent Liabilities and Contingent Assets (Ind AS-37), Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS – 8)
III	Valuation of Shares, Valuation of Intangibles Including Brand Valuation (Ind AS 38); Interim Financial Reporting; Final Accounts of Electricity Companies
IV	Final Accounts of Banking Companies and Insurance Companies
V	Branch Accounting Including Foreign Branch; Ind AS 21

Suggested Readings

- Agarwal, A.N.: The Higher Science of Accountancy
- Agarwal, S.D. : Financial Accounting Advanced
- Badiboi: Advanced Accounting
- Chakraborthy , H: Advanced Accountancy
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang: Advanced Accountancy
- Nambiar, M.C.K.: Advanced Accountancy
- Shukla , M.C. & Grewal, T.S. : Advanced Accounts
- Study material of ICAI
- William Pickles: Accountancy

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Security Analysis and Portfolio Management
Course Code	02/ BCM-ACC/MJR/454T
Course Type	Major(MJR)
Credits	6
Total Lecture per week	6
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	After completion of this course students will be able to construct and manage portfolio.
Total Marks	30 + 120 = 150
Part – B Contents of the Course	
Total Lecture per week	**6**

Unit	Topics
I	Concept, Nature and Scope of Security Analysis, Investment Vs. Speculation. Effective Investment Programme, Sources of Investment Information; Risk and Return Analysis
II	Primary Market, Secondary Market. Operations of Indian Capital Market
III	Valuation of Securities: Bond Analysis, Bond Valuation, Risk Immunization, Common Stock Analysis, Equity Valuation
IV	Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis; Efficient Market Theory
V	Portfolio Management; Capital Market Theory, Portfolio Selection and its Models, Markovitz Portfolio Theory. Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, Characteristic Lines, Optimum Portfolio, Arbitrage Pricing Theory

Suggested Readings:

- Chandra, P. ―Investment Analysis and Portfolio Management‖ Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. ―Investing in Stock Markets‖ Scholar Trust Press.
- Kevin, S. ―Security Analysis and Portfolio Management‖ PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. ―Investing in Stock Markets‖ Ane Books.
- Pandian, P. ―Security Analysis and Portfolio Management‖ Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. ―Security Analysis and Portfolio Management‖ Pearson Education, India.
- Singh J.K. and Singh A.K. ―Investing in Stock Markets‖ A K Publications, Delhi.
- Tripath V. & Pawar N. ―Investing in Stock Markets‖ Taxmann Publications.

Four Year Undergraduate Programme (Accounting) B. Com /B. Com Hons. Syllabus, Semester - VIII	
Session 2029-2030	
Part – A Introduction	
Subject	Accounting
Semester	VIII
Name of Course	Financial Accounting
Course Code	02/ BCM-ACC/PRJ/451T
Course Type	Project(PRJ)
Credits	12
Total Lecture per week	12
Pre-requisite for the course	NA
Course Learning Outcomes(CLO)	
Total Marks	IA 100 + EoSE 200 = 300

SEMESTER – VIII
Dissertation