JAI NARAIN VYAS UNIVERSITY, JODHPUR

SYLLABUS

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

(As per NEP 2022)

2026-2030

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DEPARTMENT OF ACCOUNTING
FACULTY OF COMM. & MGT. STUDIES
J.N.V.U., JODHPUR

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/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.

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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	Cost Accounting
Course Code	02/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 - III
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Part – A Introduction	
Subject	Accounting
Semester	III
Name of Course	Know Your GST
Course Code	02/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 - IV
Session 2027-2028
Part – A Introduction

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Subject	Accounting
Semester	IV
Name of Course	Accounting for Decision-Making and Control
Course Code	02/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 - V	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting
Semester	V
Name of Course	Know Your Taxes
Course Code	02/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 - VI	
Session 2028-2029	
Part – A Introduction	
Subject	Accounting

Semester	VI
Name of Course	Forensic Accounting
Course Code	02/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.

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