

**Syllabus and Course Scheme  
Session 2024-25**



**B.Com. – A.B.S.T.  
Exam**

**Semester I, II – 2024-25  
Semester III, IV – 2024-25  
Semester V, VI – 2025-26**

**UNIVERSITY OF KOTA  
MBS Marg, Swami Vivekanand Nagar,  
Kota - 324 005, Rajasthan, India  
Website: [uok.ac.in](http://uok.ac.in)**

## B.Com Session 2024-25

The B.Com is a Three-year full-time course. The course has been organized in six semesters in three years. Each year will comprise of two semesters.

1. **Course Code:** ABS5109T
2. **Type of the Course:** Generic
3. **Title of the Course:** B.Com.
4. **Level of the Course:** UG level
5. **Credit of the Course:** 36
6. **Delivery Sub-type of the Course:** Theory
7. **Pre-requisite of the Course:** Senior Secondary/12<sup>th</sup> Pass from any recognized board/as per Rajasthan Government norms.
8. **Course Objectives:**
  - To enhance the students' knowledge and understanding on the basic concepts of Accounting, Statistics and International Taxation etc. and acquire the ability to apply such knowledge in practical context.
  - The curriculum is designed to inculcate the professional behaviour in graduate students to get the exposure in the area of accounting and finance.
9. **Syllabus:** Attached
10. **Scheme of end-of-semester examination:** Attached
11. **Suggested Books & References:** Attached
12. **Hyperlinks of suggested e-sources on University site and web**

E-Sources	Hyperlinks
SWAYAM Online Courses	<a href="#"><u>SWAYAM</u></a>
MOOCs	<a href="#"><u>MOOCs</u></a>
SWAYAMPBHA	<a href="#"><u>SWAYAMPBHA</u></a>
CEC-UGC YouTube Channel	<a href="#"><u>CEC-UGC</u></a>
National Digital Library	<a href="#"><u>National Digital Library</u></a>
Vidwan	<a href="#"><u>Vidwan</u></a>
EBSCO ebooks	<a href="#"><u>EBSCO e-books</u></a>

### 13. Course Learning Outcomes:

- Students will generate eligibility and employability for various exams like IBPS, SSC, and other government exams and will get an opportunity of various jobs like accountant, investment banker, etc.

- Students will gain comprehensive understanding of accounting principles, enabling them to prepare financial statements, evaluate mergers and acquisitions, and analyze complex transactions.
- Students will gain a thorough understanding of accounting standards, regulations, and compliance requirements, enabling them to navigate complex regulatory environments, and uphold ethical accounting practices.
- Students will develop a continuous learning mindset, adapting to new technologies, methodologies, and industry trends to ensure their professional relevance in the ever-evolving accounting and statistical practices.
- The program will prepare students for diverse career paths in financial management, auditing, consulting, laying a strong foundation for professional certifications and advanced studies.

### **B.Com. EXAM SCHEME OF EXAMINATION**

The examination shall be divided into two parts in which first part is continuous assessment or internal assessment and second part is semester assessment or external assessment. The schemes for the internal and external examinations shall be as under:

- a) The assessment of the student for theory shall be divided into two parts in which first part is continuous assessment or internal assessment (50 out of 150 marks) and second part is semester assessment or external assessment (100 out of 150 marks).
- b) The internal assessment for each theory paper shall be taken by the teacher concerned in the Department during each semester. Internal assessment test shall be of one hour duration for each paper and shall be taken according to academic calendar notified by the college. The internal assessment test shall be of 30 marks which is written based examination of one hour and 20 marks on the basis of PPT presentation or assignment on any topic of each paper given by the teacher concerned.

<b>Continuous Assessment Weightage</b>					<b>External Assessment Weightage</b>	<b>Total Marks (Total Credits)</b>
Regular Student		Private Student		Total	Paper based on External Evaluation (End term examination)	
Mid-Term	Seminar/project/report/presentation	Report writing	Viva-Voce			
30	20	30	20	50	100	150 (06)

i.e. the 50 marks of continuous assessment for non-practical subject will have a mid-term test of 30 marks and remaining 20 marks will be devoted to seminar/project/report/presentation. Also, if any student remains absent (defaulter) or fails or improve his/her marks one chance of continuous assessment (mid-term) will also be given to the student in the same semester with a fee of 250/- per paper, after the approval of the competent authority of Department/College.

c) Each private student will prepare a report on any topic of each course in minimum 1000 words from the prescribed syllabus of the concerned theory, paper or course. The student needs to report the concerned college at the time prescribed by the college to submit the report and the college will arrange a via voice on that report. It is proposed that the engaged teacher will be paid at the rate of per answer book per student charges. The examination section will generate an option of bill when the teacher fills the continuous assessment marks on examination portal (like done for external answer book evaluation). The various components of the report may be:

- Name of the Course/Class:
- Name of the Student:
- Father's/Husband Name:
- Examination Form No.:
- Enroll. No.:
- Name of College (Center):
- Name of Paper:
- Title of the Report:
- Introduction about the topic:
- Details/Analysis about the topic:
- Conclusion of the topic:
- References:

d) It is also proposed to adopt the two section A and B in examination scheme for the external evaluation of all the programs from session 2023-24 i.e. Section C will not be appeared in the external examination evaluation (as being used in session 2022-23). And marks will be distributed as per CBCS scheme. Further, the scheme of the examination paper of external component is also discussed and the proposed details are as under.

<b>Section</b>	<b>100 marks for theoretical paper</b>
Section-A	There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks. Hence, the total weightage of this section is 20 marks (20×1).
Section-B	There will be five questions with one question from each unit with internal choice (may have subdivisions). The weightage of each question is 16 marks. Hence the total weightage of the section is 80 marks (16×5).

- e) Student should qualify both internal and external assessment separately to pass the paper i.e. if candidate passes an external and fails an internal, the candidate has to reappear in internal and external exam of that paper. But if candidate passes in the internal and fails in the external, the candidate has to reappear in external exam of that paper and in internal examination he has option either to forward the obtained internal marks of that paper in the previous attempt (on the basis of the application submitted by the candidate and approval of the head of the department for the same) or can reappear in the internal examination if he wants to improve his marks in that paper.
- f) The pattern of question paper of internal and external shall be as follows:

### **Proposed Examination Scheme for 50 marks theory paper for internal examination of Category B**

#### **Internal Test 20.....**

**Duration of Exam: 1.00 Hr**  
**Class: B.Com**  
**Subject:**  
**No. of Students:**

**Max. Marks: 30**  
**Semester:**  
**Paper:**  
**Teacher:**

**Note:** The question paper contains two sections as under:

Section-A: One compulsory question with 05 parts. Please give short answers in 30 words for each part.

Section-B: 04 questions to be attempted having answers approximately in 300 words.

<b>SECTION A</b>		
Q.1		2
(a)		
(b)		2
(c)		2
(d)		2
(e)		2
<b>SECTION B</b>		
Q.2		5
Q.3		5
Q.4		5
Q.5		5

### **Proposed Examination Scheme for 100 marks theory paper for external examination of Category B**

Duration of Examination: 3 Hours

Max. Marks: 100

SECTION-A 10x2= 20  
 (Answer all questions)

(Two question from each unit with no internal choice)

- Q. No. 1
  - i. .... 2 Mark
  - ii. .... 2 Mark
  - iii. .... 2 Mark
  - iv. .... 2 Mark
  - v. .... 2 Mark
  - vi. .... 2 Mark
  - vii. .... 2 Mark
  - viii. .... 2 Mark
  - ix. .... 2 Mark
  - x. .... 2 Mark

SECTION-B: 5x16= 80 (Answer all questions) (One question from each unit with internal choice)  
(Maximum two sub-divisions only)

- Q. No. 2 .....  
Or  
..... 16 Marks
- Q. No. 3 .....  
Or  
..... 16 Marks
- Q. No. 4 .....  
Or  
..... 16 Marks
- Q. No. 5 .....  
Or  
..... 16 Marks
- Q. No. 6.....  
Or  
..... 16 Marks

## B.COM EXAM- 2023-24

### Course Structure with Distribution of Marks and Credits for UG (ABST Subject) without Practical component

Year/Semester	Serial Number, Code & Nomenclature of Paper		Duration of Exam	Teaching Hrs/Week & Credit			Distribution of Marks			Min. Pass Marks		
	Paper Code	Category		Nomenclature	L	P	C	Internal Assess.	Sem Assess.	Total Marks	Internal Assess.	Sem Assess.
I Year I Semester	ABS 1.1	DCC	Financial Accounting	3 Hrs	6	-	6	50	100	150	20	40
I Year II Semester	ABS 2.1	DCC	Business Statistics	3 Hrs	6	-	6	50	100	150	20	40
II Year III Semester	ABS 3.1	DCC	Cost Accounting	3 Hrs	6	-	6	50	100	150	20	40
II Year IV Semester	ABS 4.1	DCC	Income Tax Law and Accounts	3 Hrs	6	-	6	50	100	150	20	40
III Year V Semester	ABS 5.1	DSE	(A) Corporate Accounting	3 Hrs	6	-	6	50	100	150	20	40
			(B) Computer Application in Business	3 Hrs	6	-	6	50	100	150	20	40
			(C) Taxation	3 Hrs	6	-	6	50	100	150	20	40
			(D) Financial Reporting	3 Hrs	6	-	6	50	100	150	20	40
III Year VI Semester	ABS 6.1	DSE	(A) corporate & Management Accounting	3 Hrs	6	-	6	50	100	150	20	40
			(B) Operations Research	3 Hrs	6	-	6	50	100	150	20	40
			@ Auditing	3 Hrs	6	-	6	50	100	150	20	40
			(D) Business Analytics	3 Hrs	6	-	6	50	100	150	20	40

# B.Com. Semester - I

## Accountancy & Business Statistics

### *Paper ABS 1.1 (DCC) – Financial Accounting*

Time: 3 Hrs

Min. Marks: 40

Max. Marks: 100

**Note :** The question paper will contain two sections as under –

**Section-A :** There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

**Section-B :** There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

#### *Unit-I*

Accounting Standards; Ind AS and IFRS, Development and Elementary knowledge Issue of Shares and Debentures. Issue of Right Shares. Redemption of preference shares Buy-Back of Shares. Demate of Shares, Employees Share Option Scheme and Guidelines of S.E.B.I.

#### *Unit-II*

Redemption of Debentures  
Purchase of Business. Profit or Loss Prior and Post to incorporation. Underwriting of Shares and Debentures.

#### *Unit-III*

Preparation of Final Accounts of Company (including managerial Remuneration). Insurance claims.

#### *Unit-IV*

Departmental Accounts. Branch Accounts (including Foreign Branch).

#### *Unit-V*

Hire purchase and Instalment Sale Transactions.

Ethics in Accounting:- Ethics, its relevance for accounting professionals, Indian Ethos, ICAI Code of conduct, Elementary knowledge.

#### **Suggested Readings:**

- Anthony R.N. and Reece, J.S., Accounting
- Gupta, R.L. and Radhaswamy M : - Financial Accounting ; S. Chand and Co . New Delhi.
- Shukla, M.C. Grewal T.S. and Gupta: - Advanced Accounts S Chand & Co. New Delhi.
- Jain Khandelwal Pareek: - Financial Accounting.
- Punjabi, Goyal, Jain, Tiwari, & Gupta :- Financial Accounting (Ramesh Book Depot Jaipur)
- Dr. S.N. Maheshwari; Financial Accounting (Vikas Public House Pvt. Ltd., New Delhi).



**B.Com.**  
**Semester – II**  
**Accountancy & Business Statistics**

***Paper ABS 2.1 (DCC) - Business Statistics***

Time: 3 Hrs

Min. Marks: 40

Max. Marks: 100

**Note :** The question paper will contain two sections as under –

**Section-A :** There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

**Section-B :** There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

***Unit - I***

Meaning and Definition of Statistics, Functions, Importance, Limitations and Distrust of Statistics.

Census and Sampling, Methods of Sampling, Classification and Tabulation of Data, Methods of collections of Primary and Secondary data. Schedule and Questionnaire.

Concept of Measurement Central Tendency-Meaning and Definition, Determination of Statistical Averages.

***Unit - II***

Measures of Dispersion & Skewness : Meaning & Definition of Dispersion, Objectives & Importance of Measuring Dispersion, Absolute & Relative measures of Dispersion, Essential characteristics of a good measure of Dispersion, selective of an appropriate measure of Dispersion, Skewness, difference between Dispersion and Skewness.

***Unit - III***

Correlation and Regression : Meaning & Definition of Correlation, Types of Correlation, Methods of Determining Correlation, Measurement of Correlation in Time Series, Lag and Lead in Correlation. Regression Analysis - Concept, Meaning, Utility, Types, Difference between Correlation & Regression, Linear Correlation & Regression Analysis, Standard Error of Estimates, methods of computing regression lines, conceptual frame work and their application in business.

***Unit - IV***

Index Number-Concept, Utility, Methods, Simple. Weighted Average of Relatives and Aggregative Index Numbers. Weighted Index number (Including consumer price index numbers). Fishers Ideal Index Numbers. Base shifting, Deflating, splicing.

Analysis of Time Series - Theorems of Time Series, Decomposition of time series, Analysis of Trend, Application of Time Series in Business.

**Unit - V**

Permutation and combinations Probability Theory; Addition and Multiplication Theorem, Mathematical Expectation, Bay's Approach.

**Suggested Readings :**

- 1 Hooda, R.P. : Statistics for Business and Economics, Meemillam, New Delhi
- 2 Lewen and Rabin : Statistics for management ; Prentice Hall of India, New Delhi
- 3 नागर के एन : सांख्यिकी (मीनाक्षी प्रकाशन मेरठ)
- 4 यादव आर के मित्तल एस एन तथा जैन एम एल: सांख्यिकीय विधियाँ
- 5 गोयल के सी गुप्ता बी एल गोयल आर के रंगा: सांख्यिकी विधियाँ
- 6 ओसवाल, अग्रवाल, पंजाबी, तिवारी, गुप्ता :व्यावसायिक सांख्यिकी, (रमेश बुक डिपो), जयपुर
- 7 J. S. Chandan, Business Statistics (Vikas Publishing House Pvt. Ltd. New Delhi)

**B.Com.****Semester – III****Accountancy & Business Statistics*****Paper ABS 3.1 (DCC) – Cost Accounting***

Time: 3 Hrs

Min.Marks: 40

Max. Marks: 100

**Note :** The question paper will contain two sections as under –

**Section-A :** There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

**Section-B :** There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

***Unit-I***

Introduction – Nature, objective and significance of Cost Accounting, various concepts, Ascertainment and Control of Cost, Difference between cost, Financial and Management Accounting, Installation of Costing System. Elements of Cost, CAS 1- Classification of Cost. Techniques and Methods of Cost.

Direct Material :CAS 6- Material Cost, Procedure of Purchase, Storing & Issue of Materials & Stores. Economic order Quantity and determination of various levels of inventory. Methods of pricing the issue of material – inventory control techniques and accounting treatment of material losses.

Direct Labour – CAS 7- Employee Cost ,Direct labour cost and its control. Time keeping and time, Methods of wage payment. Individual and group bonus plans. Treatment of idle time, CAS 10- Direct Expences.

***Unit-II***

Overhead – CAS 3- Production and Operation Overheads, Allocation, apportionment and absorption of overhead.Treatment and disposal of under and over recovery.CAS 11- Administrative Overhead, selling and distribution overheads, CAS 15- Selling and Distribution Overhead Unit costing,.

***Unit-III***

Contract costing – Process costing (Excluding Valuation of Work-in-progress), Operating Costing.

***Unit-IV***

Standard Costing – Concepts, Significance and limitations analysis of variances (Material and Labour Variance only) Budgeting and Budgetary Control – Meaning, Objectives and Limitations. Preparation of Functional Budgets : Sales Budget, Cash Budget, Master and Flexible Budget.

**Unit-V**

Marginal Costing and B.E.P. Analysis (Including BEP Charts). Reconciliation of Cost & Financial Books.

**Books Recommended :**

1. Bhar, B.K. – Cost Accounting (Academic Publishers, Calcutta)
  2. Benerjee, B. – Cost Accounting (World Press, Calcutta)
  3. Jawahar Lal – Cost Accounting (Tata McGraw Hill, Delhi)
  4. Oswal, Maheshwari, Punjabi, Jain, Tiwari Cost Accounting, (Ramesh Book Depot, Jaipur)
  5. Maheshwari, Mittal – LagatLekhanakan (Mahaveer Prakashan, Delhi)
  6. Jain, Khandelwal Pareek – Cost Accounting (Ajmera Book Company Jaipur)
  7. Jain and Narang – Cost Accounting (Kalyani Publications, Delhi)
  8. ओसवाल, माहेश्वरी, गोयल, जैन, गुप्ता—लागत लेखांकन,(रमेश बुकडिपो—जयपुर)
  9. Arora, M.N. Cost Accounting (Vikas Publishing, Delhi)
  10. Rulsain P.C. – Practical Costing (Vikas, Delhi)
  11. जैन, खण्डेलवाल, पारीक—लागतलेखांकन (अजमेरा, बुक कं. जयपुर)
  12. Maheshwari S.N. – Cost Accounting (Sultan Chand, New Delhi)
- <https://icmai.in/upload/Students/CAS-1-24-CASB.pdf>

**B.Com.****Semester – IV****Accountancy & Business Statistics*****Paper ABS 4.1 (DCC) – Income Tax Law and Accounts***

Time: 3 Hrs

Min. Marks: 40

Max. Marks: 100

**Note :** The question paper will contain two sections as under –

**Section-A :** There will be one question with 10 parts having two parts from each unit with no internal choice. The weightage of each part is 2 marks hence the total weightage of this section is 20 marks (20x1). Total marks : 20

**Section-B :** There will be five question with one question from each unit with internal choice (may have sub-divisions). The weight of each question of 16 marks hence the total weightage of the section is 80 marks (16x5). Total marks : 80

**Unit-I**

Introduction and definitions, Tax administration and authorities, Residential status and incidence of tax, Computation of taxable income under the head salaries.

**Unit-II**

Computation of taxable income under the heads : Income from house property. Profits and Gains of Business or Profession.

**Unit-III**

Computation of Income under the head capital gains. Income from other sources. Aggregation of clubbing of Income. Set off and carry forward of losses. Exempted income.

**Unit-IV** Deduction from gross total income. Computation of total income and tax liability of individuals. Computation of total income and tax liability of Hindu Undivided Family.

**Unit-V**

Computation of total income and tax liabilities of partnership firms assessed such and assessed as association of persons. Provisions regarding deduction of tax at source and advance payment of tax. Assessment procedure. Appeals and penalties.

**Note :**The Act and Rules which are relevant for the assessment year beginning from 1<sup>st</sup> April immediately proceeding the date of commencement of the session.

**Book Recommended :**

1. मेहरोत्रा एच.सी. –आयकरविधान एवंलेखे(साहित्य भवन आगरा)
2. पटेल, चौधरी, गोयल, जैन, तिवारी–आयकर(चौधरीप्रकाशन, जयपुर)
3. अग्रवाल, जैन, शर्मा, शाह–आयकर(रमेश बुकडिपो, जयपुर)
4. Singhanian V.K. – Student Guide of Income Tax
5. Prasad, Bhagwati – Income Tax 4
6. Patel, Choudhary, Goyal, Jain – Income Tax (Choudhary Prakashan)

**B.Com.**

Semester – V

**Accountancy & Business Statistics***Paper ABS 5.1 (A) (DSE) – Corporate Accounting***B.Com.**

Semester – V

**Accountancy & Business Statistics***Paper ABS 5.1 (B) (DSE) – Computer Application in Business***B.Com.**

Semester – V

**Accountancy & Business Statistics***Paper ABS 5.1 (C) (DSE) – Taxation*

**B.Com.**  
Semester – V  
**Accountancy & Business Statistics**  
*Paper ABS 5.1 (D) (DSE) – Financial Reporting*

**B.Com.**  
Semester – VI  
**Accountancy & Business Statistics**  
*Paper ABS 6.1 (A) (DSE) – Corporate & Management Accounting*

**B.Com.**  
Semester – VI  
**Accountancy & Business Statistics**  
*Paper ABS 6.1 (B) (DSE) – Operations Research*

**B.Com.**  
Semester – VI  
**Accountancy & Business Statistics**  
*Paper ABS 6.1 (C) (DSE) – Auditing*

**B.Com.**  
Semester – VI  
**Accountancy & Business Statistics**  
*Paper ABS 6.1 (D) (DSE) – Business Analytics*

