

**Syllabus and Course Scheme
Session 2023-24**



**B.Com. – A.B.S.T.
Exam**

**Semester I, II – 2023-24
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**

B.Com Session 2023-24

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/12th 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 behavior in graduate students to get the exposure in the area 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	<u>SWAYAM</u>
MOOCs	<u>MOOCs</u>
SWAYAMPBHA	<u>SWAYAMPBHA</u>
CEC-UGC YouTube Channel	<u>CEC-UGC</u>
National Digital Library	<u>National Digital Library</u>
Vidwan	<u>Vidwan</u>
EBSCO ebooks	<u>EBSCO e-books</u>

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.

Continuous Assessment Weightage					External Assessment Weightage	Total Marks (Total Credits)
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.

Section	100 marks for theoretical paper
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.

SECTION A		
Q.1		2
(a)		
(b)		2
(c)		2
(d)		2
(e)		2
SECTION 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*****B.Com.****Semester – IV****Accountancy & Business Statistics*****Paper ABS 4.1 (DCC) – Income Tax Law and Accounts*****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