

**S. S. Jain Subodh P.G. College, Jaipur
(AUTONOMOUS)**



SYLLABUS

(Three / Four Year Undergraduate Programme)

Bachelor of Commerce ABST (B. Com. ABST)

Accountancy and Business Statistics

Medium of instruction: Hindi / English

I & II Semester Examination 2025-26

(As per NEP – 2020)

Bachelor of Commerce ABST

Accountancy and Business Statistics

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Name of College	S. S. Jain Subodh P. G. College, Jaipur
Name of Faculty	Commerce
Name of Programme	B.Com. (ABST)
Name of Discipline	Major Discipline - ABST Minor Discipline - Bus. Admn., EAFM

PROGRAMME PREREQUISITES

12th Standard pass from CBSE, RBSE or a recognized board of education in any stream.

PROGRAMME OUTCOMES (POs)

Program Outcome in B.Com.(ABST) with Minor in Bus. Admn. or EAFM:

1. Accounting Knowledge: Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation.
2. Financial Statement Analysis: Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations, and making informed decisions based on financial information.
3. Taxation: Students will gain knowledge of tax laws, regulations, and procedures, both for individuals and businesses. They will learn about income tax, goods and services tax (GST), tax planning, and compliance.
4. Auditing and Assurance: Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment, and ethical considerations in auditing.
5. Financial Management: Students will learn about financial management principles, including capital budgeting, capital structure, working capital management, financial forecasting, and risk management.
6. Communication and Interpersonal Skills: Students will enhance their communication skills, both written and oral, and develop the ability to work effectively in teams, present financial information, and communicate with stakeholders.
7. Analytical and Problem-Solving Skills: Students will develop strong analytical and problem-solving skills, enabling them to analyze complex financial data, identify issues, and propose appropriate solutions.

These program outcomes are designed to prepare B.Com. in ABST graduates for careers in accounting, finance, auditing, taxation, financial analysis, consulting, and related fields.

Scheme of Examination

1 credit = 25 marks for examination/evaluation

Continuous Internal assessment, in which sessional work and the terminal examination will contribute to the final grade. Each course in Semester Grade Point Average (SGPA) has two components- Continuous Internal Assessment (30% weightage) and (End of Semester Examination) EoSE (70% weightage).

1. Sessional work will consist of class tests, mid-semester examination(s) (from first 2 units), homework assignments, etc., as determined by the faculty in charge of the courses of study.
2. Each Paper of EoSE shall carry 70% of the total marks of the course/subject. The EoSE will be of 3 hours duration. The question paper will consist of three part A, B and C:-
 - **Part A:** It will be compulsory having 10 very short answer type questions (with a limit of 30 words) of three marks each. Candidate is required to attempt any seven questions out of ten questions.
 - **Part B:** It shall consist of 4 questions selecting one question from each unit and the student shall any 2 questions (with a limit of 100 words) that carry 10 marks each
 - **Part C:** It shall be divided into four units comprising question number 6 – 9. There will be one question from each unit with internal choice. Each question will carry equal marks.
3. 75% Attendance is mandatory for appearing in EoSE.
4. Credit points in a Course/Subject will be assigned only if, the student obtains at least a C grade in midterm and EoSE examination of a Course/Subject.

Contact Hours- 15 Weeks per Semester

L – Lecture	(1 Credit = 1 Hour/Week)
T – Tutorial	(1 Credit = 1 Hour/Week)
S – Seminar	(1 Credit = 2 Hours/Week)
P – Practical	(1 Credit = 2 Hours/Week)
F – Field Practice/Projects	(1 Credit = 2 Hours/Week)
SA – Studio Activities	(1 Credit = 2 Hours/Week)
I – Internship	(1 Credit = 2 Hours/Week)
C – Community Engagement and Service	(1 Credit = 2 Hours/Week)

Exit and Entrance Policy

1. Students who opt to exit after completion of the first year and have secured **46 credits** will be awarded a **UG Certificate** if, in addition, they complete one internship of **4 credits** during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
2. Students who opt to exit after completion of the second year and have secured **96 credits** will be awarded the UG diploma if, in addition, they complete one internship of **4 credits** during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
3. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing **142 credits** and satisfying the minimum credit requirement.

Letter Grades and Grade Points

Letter Grade	Grade Point	Marks Range (%)
O (outstanding)	10	91 - 100
A+ (Excellent)	9	81 - 90
A (Very good)	8	71 - 80
B+ (Good)	7	61 - 70
B (Above average)	6	51 - 60
C (Average)	5	40 - 50
P (Pass)	4	
F (Fail)	0	
Ab (Absent)	0	

Semester wise Paper Titles

Three/Four Year Bachelor of Commerce ABST							
				B.Com. ABST	Credits		
S. No.	Level	Semester	Type	Title	L	P	Total
1	5	I	MJR	Financial Accounting	6	0	6
2	5	I	MJR	Corporate Accounting	6	0	6
3	5	II	MJR	Business Statistics	6	0	6
4	5	II	MJR	Advanced Corporate Accounting	6	0	6

B. Com. ABST Semester I Financial Accounting

Credit – 25 Marks
6 Credit- 150 Marks
Question Paper: 105 Marks
Internal Assessment: 45 Marks

Objectives of the Course:

1. To impart conceptual knowledge of financial accounting.
2. To provide knowledge and understanding of financial statements of a business.
3. To prepare departmental profit and loss account and balance sheet.
4. To explain various methods of preparing branch accounts.
5. To explain the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. To explain the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. To prepare accounts for transactions related to Hire Purchase, Installment and Lease System.

Course Learning Outcomes:

1. Understanding of the basic concepts and process of accounting.
2. Ability to prepare various subsidiary books, trial balance and final accounts of a sole proprietorship business.
3. Ability to prepare departmental profit and loss account and balance sheet.
4. Have deeper understanding with various methods of preparing branch accounts.
5. Understanding of the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. Understanding of the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. Ability to prepare accounts for transactions related to Hire Purchase, Instalment and Lease system.

Mark distribution in question paper:

The question paper (EoSE- End of Semester Examination) will consist of three parts A, B & C

Part A- 21 Marks

Part A will be compulsory having 10 very short answer-type questions (with a limit of 30 words) of three marks each and candidate is required to attempt any seven questions out of ten questions.

Part B- 20 Marks

Part B of the paper shall consist of 4 question selections selecting one question from each unit and the student shall attempt any 2 questions (with a limit of 100 words) that carry 10 marks each.

Part C- 64 Marks

Part C of the question paper shall be divided into four units comprising question number 6-9. There will be one question from each unit with internal choice. Each Question Carries will carry 16 Marks.

UNIT-I

Accounting: Meaning, Concept, Importance and Scope of Accounting, Basic Accounting Principles, Conventions, Concepts, Procedures, Methods, Forms of Accounting and Uses of Accounting information.

Accounting equations and Types of accounts, Rules of recording business transactions. Preparation of Journal, Subsidiary Journal Books, Ledger and Trial Balance, Preparation of Trading Account, Profit & Loss Account and Balance sheet with adjustments.

Sectional & Self Balancing

25 Lectures

UNIT-II

Departmental Accounting: Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers; Preparation of departmental trading and P&L account (Including general P&L account and balance sheet).

Branch Accounting: Meaning, Objective and Methods including Debtor system, Stock and Debtor system, Final Account system; Wholesale Branch system and Independent Branch system excluding Foreign Branches; Difference between branch and departmental accounting.

20 Lectures

UNIT-III

Insurance Claims: Meaning of Insurance claims, Need, Loss of Stock policy, Consequential Loss policy, Comprehensive Loss policy, steps for ascertaining insurance claims, Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

Accounting from Incomplete Records: Converting single entry into double entry system, steps in conversion, ascertainment of sales, purchases, stocks, cash and bank balances, capital etc., preparation of final accounts.

Accounting for Investments.

25 Lectures

UNIT-IV

Accounting for Hire Purchase: Meaning and importance of hire purchase system, Provisions of Hire Purchase Act 1972, Preparation of hire purchase accounts:- Journal entries and Ledger accounts in the books of hire- purchaser and hire-vendor.

Accounting for Instalment System: Meaning and importance of Installment system, Difference between hire purchase and instalment system, Preparation of installment payment accounts: Journal entries and Ledger accounts in the books of Purchaser and Vendor.

Valuation of Inventory: AS 2, Methods of valuation of Raw Material, WIP and Finished goods.

20 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Books and References:

1. Sharma, Shah, Mangal, Agarwal: Financial Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Financial Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Financial Accounting, Shivam Book House, Jaipur.
4. Tulsian: Financial Accounting: Sultan Chand & Sons, New Delhi.
5. Shukla&Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Financial Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Financial Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Financial Accounting, S. Chand & Sons, New Delhi.
11. Kumar A.S.: Advanced Financial Accounting, Himalaya Publication House.
12. Paul Sr. K.: Accountancy, Volume–I and II, New Central Book Agency, Kolkata.

B. Com. ABST Semester I Corporate Accounting

Credit – 25 Marks
6 Credit- 150 Marks
Question Paper: 105 Marks
Internal Assessment: 45 Marks

Objectives of the Course:

1. To familiar with Ind AS and IFRSs.
2. To apply accounting treatment for issue and redemption of shares and debentures.
3. Understanding the procedure for underwriting of shares and debentures.
4. To compute the purchase consideration and execute the accounting treatment required for acquisition of business.
5. To determine the profits earned by a company before and after its incorporation.
6. To prepare the financial statements of Companies.
7. Understanding the procedure for valuing the goodwill and shares of a Company.

Course Learning Outcomes:

1. Understand the various accounting treatment relating to Issue of shares and Redemption of preference shares.
2. Determine the accounting procedures for issue and redemption of debentures.
3. Understand the process of acquisition of business and underwriting of shares and debentures.
4. Construct the financial statements as per Companies Act 2013 for various financial decisions.
5. Understand the procedure of valuation of goodwill and shares.

Mark distribution in question paper:

The question paper (EoSE- End of Semester Examination) will consist of three parts A, B & C

Part A- 21 Marks

Part A will be compulsory having 10 very short answer-type questions (with a limit of 30 words) of three marks each and candidate is required to attempt any seven questions out of ten questions.

Part B- 20 Marks

Part B of the paper shall consist of 4 question selections selecting one question from each unit and the student shall attempt any 2 questions (with a limit of 100 words) that carry 10 marks each.

Part C- 64 Marks

Part C of the question paper shall be divided into four units comprising question number 6-9. There will be one question from each unit with internal choice. Each Question Carries will carry 16 Marks.

UNIT I

Introduction of Indian accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20 & Introduction of IFRS.

Issue of Shares: Under Subscription and Over Subscription, Pro-rata Allotment, Forfeiture & Reissue of Shares, Rights Issue, Sweat Equity, Buy Back of Shares, Employee Stock Option.Redemption of Preference Shares.

20 Lectures

UNIT II

Issue and Redemption of Debentures: Meaning, Types and issue of debentures.Redemption of Debentures- Meaning, procedure and methods of redemption of Debentures.

Underwriting of Shares and Debentures: Marked and Unmarked Applications, Firm Underwriting.

25 Lectures

UNIT III

Acquisition of business, Pre and Post incorporation profit.

Financial Statement of Companies: Objectives of Financial Statements, Preparation and Presentation of Financial Statements of Companies as per Schedule III of the Companies Act. 2013, Form and Contents of Profit & Loss Account and Balance Sheet.

Managerial Remuneration, Disposal of Company Profits and Issue of Bonus Shares.

20 Lectures

Unit-IV

Valuation of Goodwill: Meaning, Nature, Factors, Classification and Need. Methods of Valuation: Average Profit Method, Super Profit Method, Capitalization Method, Annuity Method.

Valuation of Shares: Need for Valuation, Factors affecting the value of Shares, Methods for Computation of Value of Shares: Net Asset Method, Yield Method and Fair Value Method.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Books and References:

1. Tulsian P.C. & CA Bharat Tulsian: Corporate Accounting, S. Chand, New Delhi.
2. Maheshwari S. N. CA Sharad K Maheshwari & Dr. Suneel K Maheshwari: Vikas Publishing House, New Delhi.
3. MC Shukla, TS Grewal, SC Gupta: Advanced Accounts, S. Chand New Delhi.
4. Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
5. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.

B. Com. ABST Semester II Business Statistics

Credit – 25 Marks

6 Credit- 150 Marks

Question Paper: 105 Marks

Internal Assessment: 45 Marks

Objectives of the Course:

1. Familiarize the students with various statistical data analysis tools that can be used for effective decision making in business.
2. Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.
3. Identify and apply appropriate statistical techniques for presenting, analyzing, interpreting business data to decide on various practical problems in business.
4. Provide comprehensive knowledge to calculate the measures of central tendency, dispersion, skewness, correlation coefficient and regression.
5. Understand time series, index numbers and explain its uses and methods.

Course Learning Outcomes:

1. Understand the basics of statistics and its applications.
2. Understand various statistical tools for business decision-making.
3. Select the appropriate method for data collection, presentation, analysis, and interpretation to make informed decisions.
4. Analyse the relationship between two variables of various managerial situations.
5. Compute basic statistical parameters and predict the values of regression, correlation, time series and index numbers.
6. Solve problems for business decision-making and interpret solutions with various statistical techniques.

Mark distribution in question paper:

The question paper (EoSE- End of Semester Examination) will consist of three parts A, B & C

Part A- 21 Marks

Part A will be compulsory having 10 very short answer-type questions (with a limit of 30 words) of three marks each and candidate is required to attempt any seven questions out of ten questions.

Part B- 20 Marks

Part B of the paper shall consist of 4 question selections selecting one question from each unit and the student shall attempt any 2 questions (with a limit of 100 words) that carry 10 marks each.

Part C- 64 Marks

Part C of the question paper shall be divided into four units comprising question number 6-9. There will be one question from each unit with internal choice. Each Question Carries will carry 16 Marks.

UNIT I

Introduction: Meaning, Importance, Objectives, Scope, Limitations of Statistics, Meaning and uses of Primary and Secondary data, Collection of data, sampling and census methods, Classification and Tabulation of data.

Measures of Central Tendency: Application and Limitation of Central Tendency. Mean, Median, Mode, Quartiles, Harmonic mean, Geometric mean, Combined mean, Missing frequency, Correction of mean.

25 Lectures

UNIT II

Measures of Dispersion: Meaning of Dispersion, Use and interpretation of measures of dispersion, Standard deviation, Mean deviation and their co-efficient, combined standard deviation, Coefficient of variation, Different ranges. Correction in S.D.

Skewness: Meaning of Skewness, Methods of computing Skewness and their coefficient i. e. Karl Pearsons and Bowleys.

Moments & Kurtosis.

20 Lectures

UNIT III

Correlation Analysis: Meaning, importance, objectives and uses of correlation, Different methods for computing correlation- Karl pearson's coefficient of correlation, Spearman's rank correlation, Concurrent deviation Method.

Regression Analysis: Meaning, importance, objectives and uses of regression analysis, computation of two regression equations (Excluding least square method)

Interpolation and Extrapolation: Binomial, Newton's Advancing Differences Method, Lagrange Method.

20 Lectures

UNIT-IV

Index Numbers: Meaning, Importance, Objectives and uses of index numbers, Different methods of calculating Price Index nos. i.e. Fixed base Index, Chain Base Index, Base shifting and conversion, Weighted Index Nos. Test of adequacy.

Analysis of Time Series: Meaning and Definitions of time series, importance and components of time series analysis, Computation of Trend Analysis and short term fluctuations.

Graphic Presentation: Graphical and Diagrammatical presentation of data.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Books and References:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi.
2. Khanna and Gupta, Business Statistics, Prantice Hall.
3. Chikkodi&SatyaPrakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
4. Naval Bajpai: Business Statistics, Pearson Education.
5. Goyal, Ranga, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur.
6. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur.
7. Oswal, Agrawal, Modi and Bhargawa : Business Statistics, Ramesh Book Depot, Jaipur.
8. R. S. N. Pillai and Bagavathi, S. Chand and Company Limited, New Delhi.
9. J. K. Sharma, Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.
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B. Com. ABST Semester II

Advanced Corporate Accounting

Credit – 25 Marks

6 Credit- 150 Marks

Question Paper: 105 Marks

Internal Assessment: 45 Marks

Objectives of the Course:

1. To identify the concept and purpose of consolidating financial statements and understanding the same through accounting procedures.
2. To get acquainted with the Human Resource Accounting.
3. To infer the operational importance when a company is acquired or amalgamated or reconstructed.
4. To comprehend upon the instances and apply the provisions of the Companies Act, 2013 in winding up of company.
5. To familiarize with the concept and application of Forensic accounting.
6. To understand the mechanism applied in preparing financial statements of Insurance Companies and Banking Companies.

Course Learning Outcomes:

1. Construct the consolidated financial statements of Holding and Subsidiary Company as per Companies Act 2013.
2. Acquainted with the Human Resource Accounting.
3. Understand the accounting procedures for internal reconstruction of a company.
4. Understand the process of Absorption and External Reconstruction of a company.
5. Understand the provisions and procedure of the Companies Act, 2013 in winding up of company.
6. Understand with the concept and application of Forensic accounting.
7. Develop an understanding to prepare financial statements of Banking and Insurance companies.

Mark distribution in question paper:

The question paper (EoSE- End of Semester Examination) will consist of three parts A, B & C

Part A- 21 Marks

Part A will be compulsory having 10 very short answer-type questions (with a limit of 30 words) of three marks each and candidate is required to attempt any seven questions out of ten questions.

Part B- 20 Marks

Part B of the paper shall consist of 4 question selections selecting one question from each unit and the student shall attempt any 2 questions (with a limit of 100 words) that carry 10 marks each.

Part C- 64 Marks

Part C of the question paper shall be divided into four units comprising question number 6-9. There will be one question from each unit with internal choice. Each Question Carries will carry 16 Marks.

Unit-I

Accounts of Holding and Subsidiary Companies: Holding Company Accounts (AS 21)- Meaning and Concept of Holding and Subsidiary Companies, Legal Requirement Relating to Presentation of Accounts of Holding Companies and its Subsidiaries, Consolidated Balance Sheet and Profit and Loss Account.

Human Resource Accounting: Meaning, Objectives, Need and Development of Human Resource Accounting, Valuation of Human Resources - Historical Cost Approach, Replacement Cost Approach, Opportunity Cost Approach, Standard Cost Approach and Present Value Approach, Recording and Disclosure in Financial Statements.

25 Lectures

Unit-II

Internal Reconstruction of Companies: Meaning, Objective and Legal provision relating to Capital Reduction, Procedure of Internal Reconstruction, Method of Internal Reconstruction, Accounting Procedure, passing of Journal Entries and Preparation of Balance Sheet after Reconstruction.

Amalgamation of Companies (AS 14): Absorption & External Reconstruction, Meaning, Types (Purchase & Merger), Purchase Consideration, Accounting in the books of the Transferor Company and Transferee Company, Special Accounts Adjustments Entries for Inter-Company Ownings and Holdings.

25 Lectures

Unit-III

Liquidation of Companies: Meaning and types of Liquidation, Liability of Contributories, Preferential Creditors, Calculation of liquidator's commission, Preparation of Statement of Affairs, Preparation of Liquidators Final Statement of Account, Preparation of Deficiency or Surplus Accounts- B List Contributories.

Forensic accounting: Introduction, Fraud examination and prevention, Financial statement analysis, Investigative accounting, Data analysis and computer forensics, Legal and regulatory framework, Asset tracing and recovery, Business valuation and damages assessment.

15 Lectures

Unit-IV

Accounts of Banking Companies: Introduction and Meaning, Books of accounts to be maintained by Banking Companies, Special features of Bank Accounting, Rebate on Bills Discounted, Statutory Reserves, Statutory Liquidity Ratio, Cash Reserve Ratio, NPA, Assets Classification and Provisions, Preparation of Final Accounts.

Accounts of Life Insurance Companies: Meaning, Type of Insurance, Statutory & Subsidiary Books, Determination of Net Liability and Amount due to policy holders, Preparation of Revenue Accounts and Balance sheet.

Accounts of General Insurance Companies: Fire, Marine and Miscellaneous Insurance, provisions relating to the treatment of reserve fund, Preparation of Revenue Account, Profit And Loss account, Profit and loss appropriation account and Balance Sheet.

25 Lectures

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Books and References:

1. Sharma, Shah, Mangal: Advanced Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Advanced Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Advanced Accounting, Shivam Book House, Jaipur.
4. Tulsian: Advanced Accounting: Sultan Chand & Sons, New Delhi.
5. Shukla & Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Advanced Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Advanced Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Advanced Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Accounting, S. Chand & Sons, New Delhi.