

**(B) Minor Courses (MIC) to be offered by the Department for students of other Departments of Commerce**

| Sl. No. | Sem  | Type of Course | Course Code | Name of Course                    | Credits | Marks<br>CIA+ESE<br>(30+70=100) |
|---------|------|----------------|-------------|-----------------------------------|---------|---------------------------------|
| 1.      | I    | MIC-1          | BCAF/MIC-1  | Financial Accounting              | 3       | 100                             |
| 2.      | II   | MIC-2          | BCAF/MIC-2  | Corporate Accounting              | 3       | 100                             |
| 3.      | III  | MIC-3          | BCAF/MIC-3  | Business Finance                  | 3       | 100                             |
| 4.      | IV   | MIC-4          | BCAF/MIC-4  | Management Accounting             | 3       | 100                             |
| 5.      | V    | MIC-5          | BCAF/MIC-5  | Financial Institutions and Market | 3       | 100                             |
| 6.      | V    | MIC-6          | BCAF/MIC-6  | Income Tax Law & Accounting       | 3       | 100                             |
| 7.      | VI   | MIC-7          | BCAF/MIC-7  | Investment Management             | 3       | 100                             |
| 8.      | VI   | MIC-8          | BCAF/MIC-8  | Goods and Service Tax             | 3       | 100                             |
| 9.      | VII  | MIC-9          | BCAF/MIC-9  | Cost Accounting                   | 4       | 100                             |
| 10.     | VIII | MIC-10         | BCAF/MIC-10 | Audit and Corporate Governance    | 4       | 100                             |

Sub Total = 32

**Note:** The Department may reduce the syllabus of the Minor Courses as per the credit distribution. The Department concerned may also decide practical courses.

**(C) Multidisciplinary Courses to be offered**

| Sl. No. | Sem | Type of Course | Name of Course                 | Credits | Marks |
|---------|-----|----------------|--------------------------------|---------|-------|
| 1.      | I   | MDC-1          | To be selected from the basket | 3       | 100   |
| 2.      | II  | MDC-2          | To be selected from the basket | 3       | 100   |
| 3.      | III | MDC-3          | To be selected from the basket | 3       | 100   |

Sub Total = 09

**(D) Ability Enhancement Courses to be offered**

| Sl. No. | Sem | Type of Course | Name of Course   | Credits | Marks |
|---------|-----|----------------|--|---------|-------|
| 1.      | I   | AEC-1          | MIL  | 2       | 100   |
| 2.      | II  | AEC-2          | Environmental Science                                  | 2       | 100   |
| 3.      | III | AEC-3          | Disaster Risk Management                               | 2       | 100   |
| 4.      | IV  | AEC-4          | NCC/NSS/NGOs/Social Service/<br>Scout and Guide/Sports | 2       | 100   |

Sub Total = 08

**(E) Skill Enhancement Courses to be offered**

| Sl. No. | Sem | Type of Course | Name of Course                 | Credits | Marks |
|---------|-----|----------------|--------------------------------|---------|-------|
| 1.      | I   | SEC-1          | To be selected from the basket | 3       | 100   |
| 2.      | II  | SEC-2          | To be selected from the basket | 3       | 100   |
| 3.      | III | SEC-3          | To be selected from the basket | 3       | 100   |

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Group A: Accounting & Finance  
Minor Courses

Semester-I

BCAF/MIC-1: Financial Accounting

Learning Objective:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

After completion of the course, learners will be able to:-

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant Accounting Standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare and manage cash book and other accounts necessary while running a business;
6. Prepare and maintain financial statements of sole proprietors and partnership firms;
7. Prepare accounts for Inland Branches and Not-for-Profit Organisations.

| BCAF/MIC-1: Financial Accounting<br>(Theory: 3 credits) |   |                 |
|---|---|-----------------|
| Unit  | Topics to be covered  | No. of Lectures |
| 1   | <p><b>Theoretical Framework</b></p> <p>(a) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis</p> <p>Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting, Branches of Accounting</p> <p>(b) Basic Concepts and Conventions of Accounting.</p> <p>(c) Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.</p> | 10              |

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|---|---|----|
| 2 | <b>Preparation of journal, Ledger and Trial Balance</b><br>Meaning of Journal Ledger and Trial Balance, Preparation of Subsidiary Books- Cash Book, Purchase Book, Sales Book, Bills Receivable Book, Bills Payable Book  | 5  |
| 3 | <b>Accounting for Depreciation, Inventory Valuation &amp; Business Entities</b><br>(a) Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM.<br>(b) Valuation of inventory:<br>Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO.<br>(c) Accounting for Non Corporate Business entities:<br>Preparation of Final Accounts with adjustments.; Accounting for Non profitable organizations; Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet; Accounting under Single Entry System: Computation of Profit & Loss, Conversion of Single Entry into Double Entry. | 15 |
|   | <b>TOTAL</b>  | 30 |

### Suggested Readings:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education. Lal, J., & Srivastava, S. (2017). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House
4. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
5. Batlibio J.R.: Double Entry System
6. Shukla SM: Financial Accounting
7. Gupta R.L. Advanced Accountancy Part I
8. Jha N.K. Basic Business Accounting, 2023, Vikas publications pvt ltd
9. Dr. S.k Singh and Dr. R.U Singh, SBPD Publications, Agra.
10. Dr. B.K Mehata, Shiksha Sagar, Publisher & Distributor, Agra.

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Group A: Accounting & Finance

Semester-II

BCAF/MIC-2: Corporate Accounting

Learning Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Learning Outcomes

After completing the course, the student shall be able to:-

1. develop an understanding of accounting for share capital and debentures
2. prepare financial statements of a company
3. understand the accounting for amalgamation and preparation of consolidated balance sheet for Holding Company

Course Contents

| BCAF/MIC-2: Corporate Accounting<br>(Theory: 3 credits) |  |                 |
|---|--|-----------------|
| Unit  | Topics to be covered   | No. of Lectures |
| 1   | Accounting for Share Capital and Debentures<br><br>Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. Relevant AS and IND-AS as applicable Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. | 15              |
|   | Financial Statements of a Company  | 5               |

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|---|--|----|
| 2 | Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II .  |    |
| 3 | <b>Accounting for Amalgamation of Companies and Holding Company</b><br>Accounting for Amalgamation of Companies including internal reconstruction<br>Preparation of Consolidated Balance Sheet of Holding Company and one Subsidiary | 10 |
|   | <b>TOTAL</b>   | 30 |

**Suggested Readings :-**

1. Goyal, Bhushan kumar, Corporate Accounting Taxman, New Delhi.
2. Tulsian P.C Corporate Accounting, S Chand & Co. New Delhi.
3. Monga, J. R Fundamentals of Corporate Accounting, Mayur paper Backs, New Delhi.
4. Kumar, Alok , Corporate Accounting, Kitab Mahal.
5. Shukla, S. M. Corporate Accounting Shaitya Bhawan Publication Pvt ltd.
6. Dr. S.k Singh, SBPD Publications, Agra.
7. Dr. Alok Kumar, Shiksha Sagar, Publisher & Distributor Agra.

**Semester-III**

**BCAF/MIC-3 BUSINESS FINANCE**

**Learning Objective:-**To acquaint the learner with the basic concept of Business Finance , So that they can plan the funds and capitalize them for the purpose of Business.

**Learning outcomes:-**

After completion of the course, learners will be able to:-

- 1- To understand the basic concept of Business finance.
- 2- To understand to manage the funds.
- 3- To understand to capitalize the funds.
- 4- To understand the cost and earning concepts.
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2. Use the knowledge of various provisions and procedure to compute Goods and Service Tax of various Organization.

3. Skill and knowledge acquired can be used for professional practice and uses, for filling of GST return of different assesses.

| <b>BCAF/MIC-8 GOODS AND SERVICES TAX</b><br>(Theory: 3 credits) |   |                 |
|---|---|-----------------|
| Unit  | Topics to be covered  | No. of Lectures |
| 1   | <b>Introduction :</b><br>Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Major defects in the structure of indirect taxes prior to GST. | 08              |
| 2   | <b>GST Structure:</b><br>Rationale for GST: structure of GST (SGST, CGST, UTGST&IGST) GST council, GST Network, State compensation Mechanism, Registration.   | 10              |
| 3   | <b>Levy and collection of GST</b><br>Taxable event-"supply" of goods and services : place of supply: within state, inter state, import and export: time of supply.  | 12              |
|   | <b>TOTAL</b>  | 30              |

**Suggested Readings :**

1. The goods and services Tax (Compensation to stats), 2017
2. The Union Territory Goods and service Tax, 2017
3. CA Modi, Gupta & Gupta Goods & service Tax S.B.P.D. publication Agra
4. Dr. Deepak kumar Sharma, Goods & service Tax, shikha sagar publisher & distributor Agra.

**Note:** In case of any subsequent notification/ amendments regarding GST by the government, the syllabus would be updated accordingly.

**Semester VII**

**BCAF/MIC-9 COST ACCOUNTING**

**Learning Objective-** To acquaint the learner with the basic concept of Computation of estimated as well as actual cost and its accounting for the purpose of computing profits. The Knowledge of subject will lead to cost planning and management .

**Learning Outcomes**

After completion of the course, learners will be able to:-

1. Use the knowledge for purpose of computation of various estimated and actual cost .
2. Use the knowledge of cost accounting for cost planning and management.
3. Use the knowledge for future prediction and estimations of cost and profit .

**BCAF/MIC-9 COST ACCOUNTING**

(Theory: 4 credits)

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After completion of the course, learners will be able to:-

1. Use the knowledge for purpose of audit of various corporate entity .
2. Use the knowledge to fulfill the legal requirements of audit of various corporate entity.
3. Use the knowledge for compilation of audit report.

| <b>BCAF/MICI0:- Audit and Corporate Governance</b><br>(Theory: 4 credits) |   |                 |
|---|---|-----------------|
| Unit  | Topics to be covered  | No. of Lectures |
| 1   | <b>Introduction of Auditing</b><br>Introduction, Meaning, Objectives, Principles and Techniques, Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit, Audit Procedure-Vouching and verification of Assets stabilities.  | 10              |
| 2   | <b>Audit of Companies</b><br>Audit of limited companies; Company Auditor-Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of Companies auditor, Auditors Report-Contents & Types. Liabilities of statutory Auditors under the companies Act 2013                        | 15              |
| 3   | <b>Corporate Governance</b><br>Conceptual framework of corporate Governance-Issues need, code, transparency & disclosure; Theories & Models, Broad Committees. Role of auditor, Corporate Governance Reforms. Major Corporate Scandals in India & Abroad. Common Governance problems Noticed in various corporate failures. | 15              |
| <b>TOTAL</b>  |   | 40              |

**Suggested Readings :**

1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, N. Delhi
2. Tandon, B.N.: Principles of Auditing, S Chand & Comp, N. Delhi
3. Parvate Dinkur: Principles & Practices of Auditing, Sultan Chand, N. Delhi
4. Ghose B.N.: Business Ethics and Corporate Governance, Mc Graw Hill Education.
5. Mandal S.K.: Ethics in Business and Corporate Governance Mc Graw Hill Education.
6. Sharma J.P. Corporate Governance, Business Ethics and CSR
7. Balasubramanian, N: A casebook on Corporate Governance and Stewardship, Mc Graw Hill Education.
8. Dr. B.K Mehta and CS Rachit Mittal, SBPD Publication, Agra.

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