

(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 CIA+ESE (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 Insitutions 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/ 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

Sub Total = 09

4.	IV	AEC-4	NCC/NSS/NGOs/Social Service/ 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
				Sub Total = 09	

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 (Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Theoretical Framework (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 Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting, Branches of Accounting (b) Basic Concepts and Conventions of Accounting, (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.	10

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2	Preparation of journal, Ledger and Trial Balance 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	Accounting for Depreciation, Inventory Valuation & Business Entities (a) Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM. (b) Valuation of inventory: Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO. (c) Accounting for Non Corporate Business entities: 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
	TOTAL	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 (2012) 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		
(Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Accounting for Share Capital and Debentures 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	Accounting for Amalgamation of Companies and Holding Company Accounting for Amalgamation of Companies including internal reconstruction Preparation of Consolidated Balance Sheet of Holding Company and one Subsidiary	10
	TOTAL	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 Accouting, Kitab Mahal.
5. Shukla, S. M. Corporate Acconting 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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<u>BCAF/MIC-3 BUSINESS FINANCE</u>		
(Theory: 3 credits)		
Unit	Topics to be Covered	No. of Lectures
1	Introduction : Definition, nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management - Profit Maximization Vs. Wealth maximization	10
2	Planning for Funds : Financial Plan - Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements.	10
3	Capitalization : Concept, Cost and Earnings Theories of Capitalization, Over - capitalization and Under Capitalization - their Causes, Effects and Remedies.	10
	Total	30

1. Pandey, I.M. - Financial Management, Vikas Publishing, Delhi'
2. Khan, M.Y. & Other - Financial Management, Tata McGraw, New Delhi
3. Chandra Prasanna - Financial Management, Tata Mccra'a', New Delhi
4. Hampton, John - Financial Decision, Prentice Hall, New Delhi
5. Kishore, Ravi M. - Financial Management, Ta'rmann, New Delhi
6. Dr. F.C Sharma – SBPD Publications, Agra.
7. Dr. B.K Mehata, Shiksha Sagar Publisher & Distributor, Agra.

BCAF/MIC-4:MANAGEMENT ACCOUNTING

Learning outcomes:-

BCAF/MIC-4:MANAGEMENT ACCOUNTING

Learning Objective:- The basic objective of the course is to acquaint the learner with the concept of accounting is reference to management, So that they can use the knowledge to manage the Business and its accountanting.

Learning outcomes:-

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

1. Familiarize with basic management accounting concept and their application in managerial decision making.
2. Gain professional competence and skill which keeps for making managerial decisions.
3. Know management accounting techniques which can be used for business decision making.

BCAF/MIC-4:MANAGEMENT ACCOUNTING (Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Management Accounting – Definition - Objectives and functions – Advantages and limitations – Distinction between Financial Accounting and Management Accounting – Meaning of Financial statements - Tools of Financial Statement Analysis – Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.	10
2	Ratio Analysis: Meaning - Definition – Significance - Limitations – Classification – Liquidity Ratios (Short Term Solvency Ratios) and Long term Solvency Ratios, Concept of ratio, Uses of Ratio – Turnover and Profitability Ratios.	10
3	Fund Flow Analysis: Meaning - Definition – .Uses of Fund Flow Statement – Limitations of Fund Flow Statement – Preparation of Fund Flow Statement. Cash flow Analysis: Meaning - Definition – .Uses of Cash Flow Statement – Limitations of Cash Flow statement –Distinction between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement (AS - 3).	10
	TOTAL	30

Suggested Readings :

1. T.S. Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications.
2. Murthy A and Gurusamy S – Management Accounting :Theory and Practice - Vijay Nicole Imprints Private Limited
3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.
4. R.S. Pillai & Bhagavathi Management Accounting – S. Chand & Co. Ltd, New Delhi.
5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.
6. DR. B. K. Mehta, Management Accounting, S.B.P.D. publisher Agra.
7. DR. Jitendra Sunar, Management Accounting shikhsa sagar publisher & distributor, Agra

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Semester-V

BCAF/MIC-5 FINANCIAL INSTITUTIONS AND MARKET

Learning Objective:- To acquaint the learner with the basic Financial Institution and markets , So that they can understand Indian Financial System, it regulations and its role.

Learning Outcome:-

After completion of the course the learner will able to:-

1. Have full idea of Indian financial system.
2. Understand the Objective and need of financial system.
3. Know the Regulation of financial system.
4. Have the Knowledge of available resources of corporate funding.

BCAF/MIC-5 FINANCIAL INSTITUTIONS AND MARKET (Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Structures of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; future agenda of reforms.	08
2	Regulations of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; core banking solution (CBS); RTGS and internet banking NBFCs and its types; comparison between banks and NBFCs.	08

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- 2 .Use the knowledge of various provisions and procedure to compute taxable income under all the heads.
- 3.Have a skill and knowledge as acquired which can be used for professional practice and uses, for filling of income tax return of different assesseees.

<u>BCAF/MIC-6 INCOME TAX LAW AND ACCOUNTING</u> (Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number (PAN). Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	06
2	Exempted income under section 10. Computation of income under different heads: Salaries. Income from house property.	10
3	Profits and gains of business or profession, capital gains, income from other sources.	14
	TOTAL	30

Suggested Readings :

1. Singhanian, Vinod K. and Singhanian Monica, Students Guide Income Tax, University Edition, Taxmann Publication Pvt. Ltd., New Delhi
2. Ahuja , Girish and Gupta Ravi, Systematic approach to income Tax, Bharat Law house, Delhi.
3. Mehrotra, H. C. & Goyal, S. P. – Sahitya Bhawan Publication Ltd., Agra.
4. Jain thakur, Gupta & Agrawal Income tax law & Accounts S.B.P.D. Publication Agra.
5. R.K Jain, CA Nikhil Gupta and CA Manoj-SBPD Publications, Agra.

Semester-VI

BCAF/MIC-7 INVESTMENT MANAGEMENT

Learning Objectives:- To impart skill on the fundamentals of Investment and Security Analysis. To identify the risk and returns involved in managing investment.

Learning Outcomes:-

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

1. To understand the basic concept of investment Decisions and preparation of Investment portfolio.
2. To Know the different methods of security Analysis.
3. to identify the risks involved in Investment decision.
4. To assess the return of different Investment opportunities to derive the meaningful

<u>BCAF/MIC-7 INVESTMENT MANAGEMENT</u>		
(Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Investment –Meaning – Objectives – Investment Vs. Speculation –Investment Process – Investment information – Management of Investment.	08
2	Investment Alternatives – Meaning – variable Income Securities – Fixed Income Securities – Tax Sheltered Saving Schemes –Mutual Funds – Real Assets – Modern Investment –Arts and Techniques.	10
3	Risks and Returns – Meaning – Systematic Risks – Unsystematic Risks – Risk Measurement – Capital Returns and Revenue Returns – Computation of Expected Risks and Returns.	12
	Total	30

Suggested Readings:

1. Dr. L. Natarajan-Investment Management – Margham Publications
2. V.k.Bhalla ,Investment Management
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints.
4. Prasanna Chandra – Investment Analysis and Portfolio Management ,Tata Mc Graw Hill
5. R.P.Rustagi ,Security Analysis and Portfolio ,HPH
6. S.Kevin,Security Analysis and Portfolio Management ,Prentice Hall
7. Dr. F. C. Sharma – Investment Management S.B.P.D publication Agra.

Semester:-VI

BCAF/MIC-8 GOODS AND SERVICES TAX

Learning Objective- To acquaint the learner with the basic concept of Goods and Service Tax laws and its practical use in computation of tax liability with accounting .

Learning Outcomes

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

1. Use the knowledge for purpose of computation of Goods and Service Tax liability.

Learning Outcomes

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

1. Use the knowledge for purpose of computation of Goods and Service Tax liability.

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.

BCAF/MIC-8 GOODS AND SERVICES TAX (Theory: 3 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction : 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	GST Structure: Rationale for GST: structure of GST (SGST, CGST, UTGST&IGST) GST council, GST Network, State compensation Mechanism, Registration.	10
3	Levy and collection of GST Taxable event-“supply”of goods and services : place of supply: within state, inter state, import and export: time of supply.	12
	TOTAL	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, shiskha 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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Unit	Topics to be covered	No. of Lectures
1	Introduction :Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of a cost accountant in an organization, Importance of CMA as a career.	10
2	Elements of cost : (a)Materials : Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue Of materials. Methods of pricing of Materials issues–FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard treatment of Material Losses. (b) Labour : Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.	15
3	Overhead : Classification, allocation appointment and absorption of overhead. Under and over absorption. Methods of costing, Unit costing, Job costing, Contract costing.	15
	TOTAL	30

Suggested Readings :

1. Jain, S.P., Narang K.L. (2016). Cost Accounting. Principles and Practise, PHILearning.
2. Arora M.N. (2018). Cost Accounting. Principles and Practice, Vikash Publishing House, New Delhi.
3. Maheshwari, S.N. and Mittal S.N. Cost Accounting, Theory and Problems, Shri Mahavir Book Depo, New Delhi.
4. Tulsian, P.C. (2018). Cost Accounting, S. Chand and Company, NewDelhi.
5. Agarwal, M.C. (2018). Cost Accounting, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018). Horngren, Srikant M. Datar, Madhav V. Rajan. Cost Accounting, A Managerial Emphasis, Pearson Education, NewDelhi.
7. Dr. B. K. Mehta, Cost Accounting S.B.P.D publication Agra.
8. Dr. Jitendra kumar, Cost Accounting shiksha sagar Publisher & distributor Agra

Semester – VIII

BCAF/MIC10:- Audit and Corporate Governance

Learning Objective- To acquaint the learner with the basic concept audit and its use in Corporate Governance, so that corporate legal requirement can be fulfilled.

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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.

BCAF/MIC10:- Audit and Corporate Governance (Theory: 4 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction of Auditing 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	Audit of Companies 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	Corporate Governance 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
	TOTAL	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. Pansare 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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