

Appendix – I

DEPARTMENT OF ACCOUNTING

BACHELOR OF COMMERCE (B.COM.)

NAME OF UNIVERSITY : JAI NARAIN VYAS UNIVERSITY, JODHPUR

NAME OF FACULTY : COMMERCE & MANAGEMENT STUDIES

NAME OF DISCIPLINE / SUBJECT : BACHELOR OF COMMERCE (B.COM.)

Level I (NHE QF)	Semester	Course Type	Course Code	Course Title	Teaching Hours Per Week			H/W	Total Hours	Total Credits	CA Marks	EoS E Marks	Total Marks
					L	T	P						
5 / (4.5)	I	DC C	ACC5 001T	Financial Accounting	6	-	-	6	90	18	30	70	100
			BAD5 001T	Principles of Business Management	6	-	-	6	90		30	70	100
			BFE5 001T	Micro Economics I	6	-	-	6	90		30	70	100
		AEC	AEC5 212T	English	2	-	-	2	30	2	30	70	100
TOTAL CREDITS TO BE EARNED										20			
5 / (4.5)	II	DC C	ACC5 008T	Cost Accounting	6	-	-	6	90	18	30	70	100
			BAD5 006T	Business Regulatory Framework	6	-	-	6	90		30	70	100
			BFE50 04T	Micro Economics II	6	-	-	6	90		30	70	100

		AE C	AEC5 211T	Hindi	2	-	-	2	30	2	30	70	100
TOTAL CREDITS TO BE EARNED										20			
Exit with B.Com. Certificate (Need to earn 04 Credits of SEC too)													
6 / (5)	III	DC C	ACC6 001T	Corporate Accounting	6	-	-	6	90	18	30	70	100
			BAD6 001T	Company Law	6	-	-	6	90		30	70	100
			BFE60 01T	Economic Environment	6	-	-	6	90		30	70	100
		SE C	SEC62 01T	Finance for Everyone	2	-	-	2	30	2	30	70	100
			SEC62 06T	Business Communication Skills	2	-	-	2	30		30	70	100
			SEC62 11T	E-Commerce	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED										20			
(1) Student to choose one Skill paper from the three offered in the semester.													
6 / (5)	IV	DC C	ACC6 007T	Business Statistics	6	-	-	6	90	18	30	70	100
			BAD6 006T	Entrepreneurial Development	6	-	-	6	90		30	70	100
			BFE60 09T	Currency and Banking	6	-	-	6	90		30	70	100
		SE C	SEC62 02T	FinTech and Artificial Intelligence (AI)	2	-	-	2	30	2	30	70	100
			SEC62 07T	IT Tools for Business	2	-	-	2	30		30	70	100
			SEC62	Personality Development &	2	-	-	2	30		30	70	100

			12T	Communication Skills									
TOTAL CREDITS TO BE EARNED										20			
(1) Student to choose one Skill paper from the three offered in the semester.													
Exit with B.Com. Diploma													
7 (5.5)	V	DS E	ACC7 001T	(GROUP I) Management Accounting	6	-	-	6	90	18	30	70	100
			ACC7 002T	(GROUP I) Income Tax	6	-	-	6	90		30	70	100
			ACC7 003T	(GROUP I) Goods and Services Tax (GST)	6	-	-	6	90		30	70	100
			BAD7 101T	(GROUP II) Principles of Marketing	6	-	-	6	90		30	70	100
			BAD7 102T	(GROUP II) Fundamentals of Human Resource Management	6	-	-	6	90		30	70	100
			BAD7 103T	(GROUP II) Production & Operations Management	6	-	-	6	90		30	70	100
			BFE71 01T	(GROUP III) Financial Management	6	-	-	6	90		30	70	100
			BFE71 02T	(GROUP III) Public Finance	6	-	-	6	90		30	70	100
			BFE71 03T	(GROUP III) Financial Market Operations	6	-	-	6	90		30	70	100
SE	SEC72	EXIM Procedures	2	-	-	2	30	2	30	70	100		

		C	01T	and Documentation									
			SEC72 06T	Emotional Intelligence	2	-	-	2	30		30	70	100
			SEC72 11T	Micro Finance	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED										20			
<p>(1) Student to choose one of the groups for DSEs: (Group I: Accounting) (Group II: Business Administration) (Group III: Business Finance & Economics). Student will study all the papers of the chosen group only.</p> <p>(2) Student to choose one Skill paper from the three offered in the semester.</p>													
7 (5.5)	VI	DSE	ACC7 010T	(GROUP I) Practical Approach to Taxation	6	-	-	6	90	18	30	70	100
			ACC7 011T	(GROUP I) Financial Reporting and Ethics	6	-	-	6	90		30	70	100
			ACC7 012T	(GROUP I) Auditing	6	-	-	6	90		30	70	100
			BAD7 109T	(GROUP II) Fundamentals of Retail Management	6	-	-	6	90		30	70	100
			BAD7 110T	(GROUP II) International Marketing	6	-	-	6	90		30	70	100
			BAD7 111T	(GROUP II) Indian Ethos and Leadership	6	-	-	6	90		30	70	100
			BFE71 10T	(GROUP III) Foreign Exchange & Foreign Trade	6	-	-	6	90		30	70	100

			BFE71 11T	(GROUP III) Rural Economy of Rajasthan	6	-	-	6	90		30	70	100
			BFE71 12T	(GROUP III) Rural Economy of India	6	-	-	6	90		30	70	100
		SE C	SEC72 02T	Event Organising and Financing	2	-	-	2	30	2	30	70	100
			SEC72 07T	Artificial Intelligence in Business	2	-	-	2	30		30	70	100
			SEC72 12T	Investing in Stock Market	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED											20		
<p>(1) Student should choose the same Group as chosen in Semester V for DSEs: (Group I: Accounting) (Group II: Business Administration) (Group III: Business Finance & Economics). Student will study all the papers of the chosen group only.</p> <p>(2) Student to choose one Skill paper from the three offered in the semester.</p>													
Exit with B.Com. Degree													

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Financial Accounting
Semester : I

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Objectives:-

The prime objective of this course is to acquire conceptual knowledge of financial accounting, to provide knowledge about the technique for preparing accounts in different business organization and to develop an insight into the nature and uses of financial accounting

SYLLABUS

UNIT 1: Meaning and scope of Accounting : Need, development and definition of accounting, Objectives of accounting, Generally Accepted Accounting Principles (GAAP), Concepts & Conventions; Introduction of International Financial Reporting Standards and Indian Accounting Standards (IFRSs and Ind-ASs); Sectional and Self Balancing System

UNIT 2: (a) Mahajani Bahi Khata System of Accounting – Preparation of Bahis, Trial Balance and Final Accounts
 (b) Average Due Date
 (c) Accounts from Incomplete Records
 (d) Departmental Accounts

;

UNIT 3: Accounting for Non-Profit-Organizations; Insurance Claims : Loss of Stock & Consequential Losses

UNIT 4: Royalty Accounts; Consignment Accounts; Accounting for Joint Ventures

UNIT 5: Partnership Introduction, Reconstitution, Dissolution of Firm including insolvency of partners, Amalgamation of firms, sale or conversion of firm

SUGGESTED READINGS

- Agarwala, A.N. & Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.
- Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Inc.
- Copenidium of Statement and Standards of Accounting, The Insttt. of Chartered Accountants o India, New Delhi.
- Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.
- Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book, Nodia.
- Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.
- Jain, Khandelwal and Pareek: Financial Accounting, Ajmera Book Company, Jaipur
- Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting, Mayur Paper Back, Noida.

Note: Latest edition of textbooks and reference books may be used.

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Cost Accounting
Semester : II

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Objectives:-

To develop and understand the basic concepts and processes used to determine product costs & service costs through various basic cost accounting methods and techniques which develop skill in order to interpret cost accounting statements and accounts.

SYLLABUS

UNIT 1: Introduction of Cost Accounting, Concept and Types of Cost, Methods of Costing, Elements of Cost, Material Cost Control

UNIT 2: Employee Cost (Labour Cost), System of Wage Payments, Incentive Plans; Overhead: Meaning, Classifications, Allocation, Apportionment and Absorption of Overheads

UNIT 3: Unit or Single Output Costing - Cost Sheet and Statements of Cost, Tender Pricing, Production Account; Reconciliation between Cost and Financial Profit

UNIT 4: Process Costing: Treatment of Normal and Abnormal Losses and Effectives, By-Product and Joint Products, Inter Process Profit; Operating Costing

UNIT 5: Job, Batch and Contract Costing; Uniform costing and inter firm comparison

SUGGESTED READINGS

- Agarwal, M.L. : Cost Accounting, Satiya Bhawan, Agra
- Arora, M.N. : Cost Accounting-Principles and Practices, Vikas, New Delhi.
- Horngren, Charles, Foster and Datar : Cost Accounting-A, Managerial Emphasis, Prentice Hall India, N. Delhi.
- Jain, S.P. and Narang, K.L. : Cost Accounting, Kalyani, Publisher, New Delhi.
- Khan, M.Y. and Jain P.K. : Cost Accounting, Tata McGraw-Hill, New Delhi.
- Maheshwari, S.N. : Advance Problems and Solutions in Cost Accounting, Sultan Chand, N. Delhi.
- Oswal & Maheshwari: Lagat Lekhankan, Ramesh Book Depot, Jaipur.
- Tulsian P.C. : Practical Costing, New Delhi.
- Jain, Khandelwal and Pareek: Cost Accounting, Ajmera Book Company, Jaipur.

Note: Latest edition of textbooks and reference books may be used.

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Corporate Accounting
Semester : III

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
Course Objectives:-		
Enable students to acquire basic understandings about the accounting of corporate entities and learning the art and science of preparing Financial Statements related to various corporate entities.		
SYLLABUS		
UNIT 1: (a) Issue of Shares and Debentures, Buy Back of Shares, Book Building Process, Demat Accounts (b) Underwriting of Shares and Debentures (c) Redemption of Preference Share & Debentures		
UNIT 2: (a) Acquisition of Business including profit prior to incorporation (b) Preparation of Final Accounts of Companies (c) Disposal and Capitalization of Profits		
UNIT 3: Accounting for Business Combinations and Corporate Re-structuring – Merger and Acquisition (Ind AS 103)		
UNIT 4: Consolidated Financial Statements of Holding Company with one subsidiary company (Ind AS 110)		
UNIT 5: (a) Liquidation and Winding up of Companies: i) Statement of Affairs and Deficiency A/c ii) Preparation of Liquidator's Final Statement (b) Accounting for Public Utility Companies		
SUGGESTED READINGS		
<ul style="list-style-type: none"> • Gupta, R.L. Radhaswamy, M. : Company Accounts, Sultan chand & sons, New Delhi. • Maheshwari, S.N. : Corporate Accounting, Vikas publishing House, New Delhi. • Moore, C.L. and jaedicke, R.K. : Managerial Accounting, South Western publishing Co., Cincinnati, Ohio. • Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi. • Jain, Khandelwal, Pareek and Dave : Corporate Accounting, Ajmera Book Company, Jaipur. 		
Note: Latest edition of textbooks and reference books may be used.		

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Business Statistics
Semester : IV

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
Course Objectives:-		
The objective of this course is to familiarize students with basic statistical tools used for business decision making.		
SYLLABUS		
UNIT 1: Statistics : Introduction and Definition, Functions, Importance, Limitations; Statistical investigation - Planning, Types, Collection of Data; Editing, Classification and tabulation; Presentation of data - Graphic and Diagrammatic		
UNIT 2: Measures of Central Tendency: Arithmetic, Geometric, Harmonic and Weighted Mean, Mode, Median and Partition Values, Moving Progressive and Composite Average		
UNIT 3: Measures of Dispersion - Absolute and Relative (Mean, Standard and Quartile deviation); Measures of Skewness - Absolute and Relative (Karl Pearson and Bowley's Methods)		
UNIT 4: Correlation - Meaning, Importance, Types, Methods-Scatter Diagram, Karl Pearson's, Spearman (Rank) and Concurrent Deviation Method; Regression: Meaning, Importance, coefficients, equations and estimation, standard error of estimates		
UNIT 5: Analysis of Time Series - Meaning, Importance, Components, Measurement of Secular Trend and Seasonal Variations; Construction of Index Number - base conversion , base shifting, deflation, test of reversibility; Interpolation and Extrapolation - Binomial, Newton and Lagrange methods		
SUGGESTED READINGS		
<ul style="list-style-type: none"> • Bajpai, Naval, Business Statistics, Pearson, Delhi • Elhance D.N.: Fundamentals of Statistics, Kitab Mahal Allahabad. • Gupta, S.P. : Statistcial Methods, Sultan Chand & Sons, New Delhi • Levin, Richard Statistics for Management, PHI, New Delhi • Nagar, K.N. (Hindi) Sankhyiki ke Mool Tatva, Meenakshi Prakashan, Meerut • Patri, Digambar Statistical Methods, Kalyani Publishers, Ludhiana • Sancheti D.C. and Kapoor V.C.: Statistics Theory, Methods and Application Sultan Chand & Sons, New Delhi • Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi • Gupta and Goyal : Business Statistics, Ajmera Book Company, Jaipur. 		
Note: Latest edition of textbooks and reference books may be used.		

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Management Accounting
Semester : V
DSE : I

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Objectives:-

The course aims at equipping students with understanding of concepts, methods and techniques of Management Accounting.

SYLLABUS

UNIT 1: Management Accounting: Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in Decision Making; Tools and Techniques of Management Accounting; Ratio Analysis

UNIT 2: Financial Performance Appraisal including Value Added Statements, Balanced Score Card, Free Cash Flow Analysis and Fund Flow Analysis

UNIT 3: Cost information and profit planning: full cost information and its uses, concept of marginal costs, use of direct costing for planning and control, Computation of break-even point and its significance in profit planning and decision making, CVP analysis.

UNIT 4: Management Control Process:

- (a) Budget: Budgeting as a process of Management Planning, Preparation of Master and functional Budgets, Flexible Budgeting, Zero Base Budgeting
- (b) Management Control: Concept, Techniques, Control Ratios

UNIT 5: Standard Costing: General Principles, setting of standard costs, material, labour, overhead, sales and profit variance analysis

SUGGESTED READINGS

- Agarwal, J.K.&Agarwal, R.K. : Prabandhkiya Lekhankan.
- Anthony, Robert & Reece, et. al : Principles of Management Accounting, Richard Irwin Inc.
- Gupta, S.D. : Prabandhkiya Lekha Vidhi.
- Horngren, Charles, Foster and Datar et al. : Cost Accounting-A Managerial Emphasis, Prentice Hall, New Delhi.
- Kaplan R.S. and Atkinson, A.A. : Advanced Management Accounting, Prentice Hall India, New Delhi.
- Khan, M.Y. and Jain, P.K. : Management Accounting, Tata McGraw Hill New Delhi.
- Maheshwari, S.N. : Management Accounting and Financial Control.
- Manmohan and Goyal S.N. : Principles of Management Accountancy

Note: Latest edition of textbooks and reference books may be used.

Name of the Programme	:	Bachelor of Commerce (B.Com.)
Name of Course	:	Income Tax
Semester	:	V
DSE	:	II

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
Course Objectives:-		
It aims at imparting knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects Income Tax heads as per IT Act, 1961 and IT Rules, 1962		
SYLLABUS		
UNIT 1: Constitutional Provisions: Distribution of tax proceeds amongst Centre and States - a brief study. Basic concepts and definitions: Income, agriculture income, casual income, Basis of charge, Scope of total income, Residence and tax liability		
UNIT 2: Heads of Income: Income from Salary		
UNIT 3: Income from House Property, Profits and Gains of Business and Profession; Depreciation		
UNIT 4: Capital Gains; Income from Other Sources		
UNIT 5: Deemed Incomes and Aggregation of Income, Set-off and carry forward of losses		
SUGGESTED READINGS		
<ul style="list-style-type: none"> • Bhattacharya : Income Tax Law and Practice Lal, B.B. : Income Tax Law and practice Pager, Dinkar : Income Tax • Bhawan Publication, New Delhi • Bangar , Yogendra and Vandana , Aadhya Prakashan • Chandra, Mahesh and Shukla, D.C. : Income Tax Law and Practice, Pragati • Dinker Pagare : Income Tax Law and practice, Sultan Chand & Sons, New Delhi • Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax, Sahitya • Kanga and Paliwala : Law and Practice of Income Tax in India • Mehrotra, H.C. : Income Tax Law & Accounts, Sahitya Bhawan, Agra • Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi Publication, New Delhi • Singhania, V.K. : Student's Guide to Income Tax, Taxmann, Delhi 		
Note: Latest edition of textbooks and reference books may be used.		

Name of the Programme	:	Bachelor of Commerce (B.Com.)
Name of Course	:	Goods and Services Tax (GST)
Semester	:	V
DSE	:	III

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
Course Objectives:-		
The course aim at enriching students with the knowledge of goods & services tax applicable in India.		
SYLLABUS		
UNIT 1: Basic concept & Overview of GST, Definitions ,Threshold Exemption, Levy of GST, GST Council , GST Network, Meaning of Supplies, Non –Taxable Supplies, Time of Supply		
UNIT 2: Place of Supply under GST, Concept of E-way bill, Procedure of Generation of E-way Bill, Exports of Goods and Services and Imports under GST, Refunds and Procedures		
UNIT 3: Registration Process of GST, Valuation in GST, Payment of Tax and Interest, Due Dates under GST Law , TDS scheme, Types of Returns , Return & their filing Process, Concept of Input Tax Credit and Concept of Input Service Distributor in GST, Job Work under GST, Electronic Commerce and TCS		
UNIT 4: Composition Scheme, Assessment and Audit under GST, Tax Invoice, Credit and Debit Notes under GST, Transitional Provisions, Anti-Profiteering Provisions		
UNIT 5: Appeals and Revision, Demand and Recovery, Penalties and Prosecution, Inspection, Search, Seizure and Arrest, Advance Ruling, Concept of GSTN		
SUGGESTED READINGS		
<ul style="list-style-type: none"> • CGST Rules 2017 – Central Board of Excise and Customs. • GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications • GST one nation one tax one market by LVR Prasad and GJ Kiran kumar. • GST Ready Reckoner by CA. Keshav R. Garg, Bharat Law House, Delhi. • GST Ready Reckoner By V.S. Datay. • Rajasthan GST Act, 2017. • The Central Goods and Services Tax Act, 2017. • The Integrated Goods and Services Tax Act, 2017. 		
Note: Latest edition of textbooks and reference books may be used.		

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Practical Approach to Taxation
Semester : VI
DSE : I

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours
Course Objectives:- objective of this course is enriching students with the practical knowledge of direct tax and goods and services tax (GST).		
SYLLABUS		
UNIT 1: Deductions from Gross Total Income; Computation of Total Income of Individuals		
UNIT 2: Computation of Tax Liability of Individuals; Assessment of Hindu Undivided Family (HUF); Rebates and Reliefs		
UNIT 3: Assessment of Firms, Association of Person/ Body of Individual (AOP/BOI), Societies and Trust		
UNIT 4: Assessment of Companies; Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filing TDS return		
UNIT 5: Appeals and Revision, Penalties and Prosecutions, Income Tax Authorities; e-filing and practical workshop of e-filing returns		
SUGGESTED READINGS		
<ul style="list-style-type: none"> • Iyengar Sampat , A.C. : Law of Income Tax , Bharat Publishing House , Allied Publishers • Lakhotia , A.N. : How to Save Income Tax by Tax Planning Asia Pub. House, Calcutta • Lakhotia , R.N. : Tax Management , A Pitmans Publication , Calcutta • Palkiwala , N.A. and Palkiwal, B.A. : Law and Practice of Income Tax , N.M. Tripathi , BoBComy Raina , H.P. : Corporate Taxation A Hand Book , Orient Law House , NewDelhi/ Allahabad • Shah , D.D. : A Treatise on Tax Planning , N.M. Tripathi , BoB Comy • Singhanian, V.K.: Direct Taxes Law and Practice, Taxman Publication (Pvt.) Ltd. Delhi • Srinivas, E.A. : Corporate Tax Planning, Tata McGraw Hill Publishing Co., Ltd. • Ahuja, Girish, and Gupta, Ravi. Systematic Approach to Income Tax. Bharat LawHouse, Delhi 		
Note: Latest edition of textbooks and reference books may be used.		

Name of the Programme	:	Bachelor of Commerce (B.Com.)
Name of Course	:	Financial Reporting and Ethics
Semester	:	VI
DSE	:	II

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Objectives:-

After this course students will develop..

- Understanding of conceptual and regulatory framework of financial reporting
- Understanding the reporting of Tangible and Intangible Assets
- Understanding of financial reporting ethics

SYLLABUS

UNIT 1: The conceptual and regulatory framework for financial reporting - The need for a conceptual framework and the characteristics of useful information; Recognition and measurement

UNIT 2: Introduction of Indian Accounting Standards (Ind AS) and International Financial Reporting Standards (IFRS), Comparative study of Ind AS and IFRS. Relative view of Ind AS v/s IFRS, Recent Developments in Financial Reporting System

UNIT 3: Valuation and Reporting – Tangible and Intangible assets; Inventory and biological assets; Financial instruments; Provisions and events after the reporting period

UNIT 4: Analysing and interpreting the financial statements of entities; interpretation of Financial Statements through various techniques; needs; Limitations of interpretation techniques

UNIT 5: Ethics in Financial Reporting – Meaning, Importance, Ethical issues in relation to preparation of financial statements for companies and to the provision of financial reporting information

SUGGESTED READINGS

- Agarwal, A.N. : The Higher Science of Accountancy
- Agarwal, B.D. : Financial Accounting Advanced
- Batliboi : Advanced Accounting
- Gupta, R.L. : Advanced Accountancy
- Jain and Narang : Advanced Accountancy
- Chakraborty, H. : Advanced Accountancy
- Nambiar, M.C.K. : Advanced Accountancy
- Shukla, M.C. & Grewal, T.S. : Advanced Accounts William Pickles : Accountancy

Note: Latest edition of textbooks and reference books may be used.

Name of the Programme : Bachelor of Commerce (B.Com.)
Name of Course : Auditing
Semester : VI
DSE : III

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Objectives:-

To impart basic knowledge of Auditing, Auditing Ethics, Techniques of Auditing and power, duties and liabilities of Auditor in the global and Indian context.

SYLLABUS

UNIT 1: Auditing: Meaning, Objectives, Frauds, Errors, Accounting & Auditing, Types of Audit. Internal Control, Internal Check & Internal Audit, Evaluation of Internal Control System, Internal control system regarding purchases, sales, Salaries and wages

UNIT 2: Audit Procedure: Planning & procedure of audit, Audit Programme, Audit working papers and evidences, Routine check & test check; Vouching: Meaning, importance, vouching of cash and non-cash trading transactions

UNIT 3: Verification & valuation of assets & Liabilities, Auditor's Report: - meaning, characteristics, importance and preparation of qualified & unqualified report

UNIT 4: Audit of limited companies; Company Auditor: Appointment and Removal, Rotation of Auditors, Powers, Duties & Liabilities; Information Systems Audit (ISA), Social Audit

UNIT 5: Special Audit: Banking Companies, General Insurance Companies, Educational institutions & Clubs; Investigation: Meaning, Objectives, Procedure Investigation of frauds, Investigation on behalf of - (a) A prospective purchaser of a business (b) A banker for granting credit

SUGGESTED READINGS

- Gupta, Kamal : Contemporary Auditing, Tata McGraw Hill, N. Delhi.
- Jain, Khandelwal & Pareek : Auditing, Ramesh Book Depot, Jaipur.
- Pagare, Dinkar : Principles of Auditing, S. Chand & co., New Delhi.
- Pagare, Dinker : Principles & Practice of Auditing, Sultan Chand, New Delhi.
- Sharma, T.R. : Auditing Principles & Problems, Sahitya Bhawan, Agra.
- Spicer & Pegler : Practical Auditing, W.W. Bigg., Indian Edition by S.V. Gratalia, Allied publishers.
- Tandon, B.N. : Principles of Auditing, S. Chand & Co., New Delhi.
- Agarwal and Agarwal: Auditing, Ajmera Book Company, Jaipur

Note: Latest edition of textbooks and reference books may be used.