B.Com. (Hons.) 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 (Hons.)
Session 2023-24

The B.Com (Hons.) 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:** ABS6800T

2. **Type of the Course:** Generic

3. **Title of the Course:** B.Com (Hons.)

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	**SWAYAM**
MOOCs	**MOOCs**
SWAYAMPRABHA	**SWAYAMPRABHA**
CEC-UGC YouTube Channel	**CEC-UGC**
National Digital Library	**National Digital Library**
Vidwan	**Vidwan**
EBSCO ebooks	**EBSCO e-books**

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 studie

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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			Paper based on External Evaluation (End term examination)	
Mid-Term	Seminar/project/report/ presentation	Report writing	Viva-Voce	Total		
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	**Max. Marks: 30**
Class: B.Com (Hons.)	**Semester:**
Subject:	**Paper:**
No. of Students:	**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 (a)		2
(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

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Course Structure with Distribution of Marks and Credits for UG (ABST Subject) without Practical component

Year/Semester	Paper Code	Category	Nomenclature	Duration of Exam	L	P	C	Internal Assess.	Sem Assess.	Total Marks	Internal Assess.	Sem Assess.
I Year I Semester	ABSH 1.1	DCC	Corporate Accounting	3 Hrs	6	-	6	50	100	150	20	40
I Year II Semester	ABSH 2.1	DCC	Advanced Business Statistics	3 Hrs	6	-	6	50	100	150	20	40
II Year III Semester	ABSH 3.1	DCC	Taxation Law and Practice	3 Hrs	6	-	6	50	100	150	20	40
II Year IV Semester	ABSH 4.1	DCC	Advanced Cost Accounting	3 Hrs	6	-	6	50	100	150	20	40
III Year V Semester	ABSH 5.1	DSE	(A) Operations Research	3 Hrs	6	-	6	50	100	150	20	40
			(B) Tax Planning	3 Hrs	6	-	6	50	100	150	20	40
			(C) Management Accounting	3 Hrs	6	-	6	50	100	150	20	40
			(D) Business Analytics	3 Hrs	6	-	6	50	100	150	20	40
III Year VI Semester	ABSH 6.1	DSE	(A) Functional Accounting	3 Hrs	6	-	6	50	100	150	20	40
			(B)Auditing Assurance & Standard of Audit	3 Hrs	6	-	6	50	100	150	20	40
			(C)Financial Reporting	3 Hrs	6	-	6	50	100	150	20	40

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Semester - I

Accountancy & Business Statistics

Paper ABSH 1.1 (DCC) Corporate 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

Procedure of issue of shares and debentures and role of SEBI. Underwriting of shares and debentures. Redemption of Preference Shares and Buy back of shares.

Unit II

Purchase of business. Treatment of profits prior and post incorporation. Disposal of profits capitalization of profit.

Unit III

Valuation of Goodwill and Valuation of Shares.

Unit IV

Internal Reconstruction (Including scheme of reconstruction). Accounting for Merger and Amalgamation of companies (Including inter company holding).

Unit V

Liquidation of companies. Double account system (Including Electricity Supply Companies)

Suggested Readings:

1. Gupta R.L. and Radhaswamy, M: Financial accounting: S. Chand & Co. New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C.: Advanced accounts S. Chand & Co. New Delhi.
3. SN Maheshwari, S.K. Maheshwari: Corporate Accounting (Vikas publishing House Pvt. Ltd., New Delhi).
4. Jain, Khandelwal, Pareek: Advanced Accountancy.
5. Punjabi, Goyal, Jain and Gupta: corporate Accounting, Ramesh Book Depot, Jaipur.

Semester – II

Accountancy & Business Statistics

Paper ABSH 2.1 (DCC) <u>Advanced Business Statistics</u>

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 sample, methods of sampling, classification & Tabulation of data. Diagrammatic presentation of data. Graphic presentation of data. Methods of collections of primary and secondary data, schedule and questionnaire. Concept of Central Tendency, Meaning and definition, determination of statistical averages.

Unit II

Measures of Dispersion and skewness : Meaning and definition of dispersion Objectives and importance of measuring dispersion, absolute and relative measures of dispersion, essential characteristics for an ideal measure of dispersion, Methods of measuring dispersion, Lorenz curve. Skewness. Difference between dispersion and skewness. Moments and kurtosis.

Unit III

Co-relation and Regression:- Meaning and definition of correlation, Types of correlation, Methods of determining correlation, Measures of correlation in time series, Lag and lead correlation Regression analysis: Concept and meaning, utility, types, difference between correlation and regression. Linear correlation and regression analysis, methods of regression lines, conceptual framework and their application in business.

Unit IV

Index number: Concept, Definition, Characteristics, importance, utility, limitations, construction of Index Number : Fixed base method, Chain base method, Construction of simple index number, base conversion, Construction of Weighted Index Number, Fishers ideal index number, consumer price index number, trust of adequacy of index numbers, formula viz Time reversal test, Factor Reversal test, Circular test. Base shifting, Deflating of index numbers, Splicing.

Analysis of time series: Meaning and Definition of Time Series, Components of time series, measurements of secular trend, least square method, measurement of seasonal variations.

Unit V

Probability (Including Permutations and combination): Meaning, importance, uses, Approaches or types of probability. Permutations, combination, Probability theory and theorems, conditional probability, Bernoulli's theorem. Bay's theorem (Inverse

probability) Mathematical Expectation. Theoretical Frequency Distribution: Meaning, Types of Theoretical Frequency Distribution.

Suggested Readings:

1. Hooda R.P. :Statistics for Bussiness and ecnomics,Macmillan,New Delhi
2. Lewen and Robin: Statistics for management:Prentice Hall of India,New Delhi.
3. J.S.Chandan,Bussiness Statistics Vikas Publishing House,New delhi
4. Nagar,K.N. : Statistics (Minakshi Prakashan,Merath)
      Yadav,Jain,Mittal :(Statistics Methods)
5. Goyal KC,Gupta BL,Ranga R.K. :(Statistics Methods)
6. Sharma,Pareek,Jain: (Statistics Methods)
7. Oswal,Agrawal,Goyal,Jain,Gupta (Bussiness statistics ,Ramesh Book depot,Jaipur

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Semester - III

Accountancy & Business Statistics

Paper ABSH 3.1 (DCC) <u>Taxation Law and Practice</u>

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Semester – IV

Accountancy & Business Statistics

Paper ABSH 4.1 (DCC) <u>Advanced Cost Accounting</u>

B.COM. (HONS.)

Semester - V

Accountancy & Business Statistics

Paper ABSH 5.1 (A) (DSE) <u>Operations Research</u>

B.COM. (HONS.)

Semester - V

Accountancy & Business Statistics

Paper ABSH 5.1 (B) (DSE) <u>Tax Planning</u>

B.COM. (HONS.)

Semester - V

Accountancy & Business Statistics

Paper ABSH 5.1 (C) (DSE) <u>Management Accounting</u>

B.COM. (HONS.)

Semester - V

Accountancy & Business Statistics

Paper ABSH 5.1 (D) (DSE) <u>Business Analytics</u>

B.COM. (HONS.)

Semester – VI

Accountancy & Business Statistics

Paper ABSH 6.1 (A) (DSE) <u>Functional Accounting</u>

B.COM. (HONS.)

Semester – VI

Accountancy & Business Statistics

Paper ABSH 6.1 (B) (DSE) <u>Auditing Assurance & Standards of Audit</u>

B.COM. (HONS.)

Semester – VI

Accountancy & Business Statistics

Paper ABSH 6.1 (C) (DSE) <u>Financial Reporting</u>