



UNIVERSITY OF RAJASTHAN, JAIPUR

Four Year Undergraduate Programme

Faculty of Commerce

**Programme Name: UG=MDC – Three/Four Year Bachelor of
Commerce (ABST)**

**B. Com. (MDC)
Subject/Discipline - ABST**

(Syllabus as per NEP – 2020 and Choice Based Credit System)

Medium of instruction: Hindi/English

w.e.f. Academic Session 2025-26

Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Book- Keeping (Theory)

Paper Code:UG-MDC-ABS-63T-101

Semester: III

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
III	UG=MDC-ABS-63T-101	Book-Keeping	6	4
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	MDC	Lecture- Four Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr		Midterm-20 Marks	Midterm -8 Marks	
EoSE-3 Hrs		EoSE-80Marks	EoSE-32 Marks	

Course Learning Objectives

1. This course aims at equipping the students with the basic principles and concepts of Book-keeping.
2. The students will be exposed to the global standards and regulations to be followed in accounting.
3. The course will introduce the fundamentals of double-entry accounting.
4. The students will be able to prepare the financial statements as per the accounting standards.

Unit I

Accounting: An Introduction, Accounting Standards and Principles, The regulatory framework- Role of accounting standards, Difference between Book-Keeping and Accounting, Accounting Equations.

Accounting Transactions : Books of Original Entry, Journal and Ledger Posting Sources of business transactions-Business documentation, Returns, discounts and sales tax computation, Inventory Valuation, Non - current assets acquisition

Unit II

Cash Book and Bank Transactions, Subsidiary Books, Provisions and Reserves, Trial Balance, Rectification of errors and suspense account

Unit III

Accounting for Depreciation, Treatment of Intangible assets-recording of accruals and prepayments- Accounting of Receivables-Payables, provisions and contingent liabilities Capital and Revenue expenditures and receipts

Unit IV

Control Account Reconciliations- Bank Reconciliation Statement

Suggested Books and References:

1. Book- Keeping and Accountancy, Jain, Khandelwal, Pareek, Ajmera Book Company, Jaipur
2. Book- Keeping and Accountancy, Jain, Khandelwal, Pareek, Ajmera Book Company (Hindi)
3. Book- Keeping and Accountancy, Sharma, Bhardwaj, Biyani, Ramesh Book Depot, Jaipur
4. Bookkeeping and Accounting, Garg Ajay Kumar, Nabhi Publication

Course Learning Outcome

1. Comprehend the fundamental concepts and principles of bookkeeping.
2. Understand the double-entry system and the accounting equation.
3. Accurately record various types of financial transactions.
4. Maintain general journals and ledgers.
5. Post entries from journals to ledgers.
6. Manage and record accounts receivable and payable.
7. Understand the process of invoicing and collecting payments.
8. Perform bank reconciliations to ensure accuracy of financial records.
9. Identify discrepancies and reconcile differences.
10. Understand the importance of ethical practices in bookkeeping.

Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Financial Accounting (Theory)

Paper Code:UG-MDC-ABS-64T-201

Semester: IV

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
IV	UG-MDC-ABS-64T-201	Financial Accounting	6	4
Level of Course	Type of the Course	Delivery Type of the Course		
Intermediate	MDC	Lecture -Four Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-20 Marks EoSE-80Marks	Midterm -8 Marks EoSE-32 Marks	

Detailed Syllabus

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.

UNIT-I

Adjustment Entries, Preparation of Trading Account, Profit & Loss Account and Balance sheet with adjustments and without adjustment.

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).

UNIT-III

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.

UNIT-IV

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.

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.

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..

Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Corporate Accounting (Theory)

Paper Code:UG- MDC-ABS-75T-301

Semester: V

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
V	UG-MDC-ABS-75T-301	Corporate Accounting	7	4
Level of Course	Type of the Course	Delivery Type of the Course		
High-Level	MDC	Lecture- Four Hours per Week		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-20 Marks EoSE-80Marks	Midterm -8 Marks EoSE-32 Marks	

Detailed Syllabus

Objectives of the Course:

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

Unit-I

Issue of Shares: Under Subscription and Over Subscription, Pro-rata Allotment, Forfeiture & Reissue of Shares

Unit-II

Redemption of Preference Shares, Issue and Redemption of Debentures- Meaning, Types and issue of debentures. Redemption of Debentures- Meaning, procedure and methods of Redemption of Debentures.

Unit- III

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

Unit-IV

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,

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.

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.