

(2025-26)

**BCOU3503T MANAGEMENT ACCOUNTING-I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

Credit: 5

**Note : Simple Calculator(not scientific) is allowed**

**Instructions for Paper-Setters/Examiners**

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

**UNIT – I**

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.

Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.

Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

**UNIT – II**

Comparative Statements, Common size statements, and Trend analysis.

Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

**Note: Assignments must be based on case studies.**

**Suggested Readings :**

1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y. & Jain P.K. : Management Accounting.
3. I.M. Pandey : Management Accounting, Vikas Publication
4. Debarshi Bhattacharya : Management Accounting, Pearson

*Liquid & Sumar*



(2025-26)

## BCOU3504T COST ACCOUNTING-I

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

Credit:5

**Note : Simple Calculator(not scientific) is allowed**

### Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

#### UNIT – I

**Cost Accounting :** Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization; Concept of Cost Audit.

**Accounting for Material :** Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.

#### UNIT- II

**Accounting for Labour :** Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

**Accounting for Overheads:** Definition, Classification of Overheads: element-wise, Functional and behavioural; Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .

#### Suggested Readings :

1. S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting- A Managerial Emphasis, Pearson
3. M.N. Arora : Essentials of Cost Accounting, Vikas Publication.
4. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
5. Nigam Sharma : Cost accounting- principles and problems, sultan chand & Co. New Delhi.



(2025-26)

## BCOU3505T INDIRECT TAXES

Time allowed : 3 hours  
Pass Marks : 35%  
Periods per week : 6

Max Marks: 100  
Internal Assessment: 30  
External Assessment: 70  
Credit: 5

### Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

### UNIT – I

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time, Value and Place of Supply. Levy & collection of GST; GST Council & Administrative authorities. GST Portal & Network.

### UNIT- II

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return Assessment and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.

Customs Act: Basic Concept, Types of Custom Duties, valuation of goods, Procedure for import & export, Exemptions from Custom Duty.

### Suggested Readings:

1. Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal : Goods and Services Tax, Bloomsbury Publications.
3. Shalinder Sekhon: GST... Unlocking the complex city of Indirect Taxes, SLM Publications
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxmann's Publication.
5. Taxmann's GST Manual.

*Rajinder & Shiza Begum*



(2025-26)

**BCOU3505T : GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

**UNIT – I**

Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection.

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms; Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance.

**UNIT – II**

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Greenbury Committee (UK), 1995, Hampel Committee on Corporate Governance (UK), 1997, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, Smith Report, 2003 (UK), Green Governance, clause 49 & Listing agreement.

Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000. CSR provisions under companies Act. 2013.

**Suggested Readings:**

1. Bhanu Murthy, K. V. and Usha Krishna: Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
2. J. P. Sharma: Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.
3. Christine A Mallin: Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
4. Bob Tricker : Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.

*Signature*

*06/10/2025*



(2025-26)

**STREAM- IV : E-COMMERCE**  
**BCOU3510T ESSENTIALS OF E-COMMERCE**

Time allowed : 3 hours  
Pass Marks : 35%  
Periods per week : 6

Max Marks: 100  
Internal Assessment: 30  
External Assessment: 70  
Credit:5

**Instructions for Paper-Setters/Examiners**

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabus respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

**UNIT-I**

Internet and Commerce: Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Applications in b2c : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Online travel tourism-services; Real estate market; Online stocks trading and its benefits; Online banking.

**UNIT-II**

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented market place; buyer-oriented market place and intermediary-oriented market place.

Applications in Governments: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

**Suggested Readings:**

1. Bharti Baskar : Electronic Commerce, Mc Graw Hill
2. K. K. Bajaj & Debjani Nag : E-Commerce, Mc Graw Hill
3. Sushila Madan : E-Commerce, Taxmann
4. Ravi Kala Kota : Frontiers of E-Commerce

*Rajinder Pr.*

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