

(2025-26)

**FIFTH SEMESTER BCHU3501T: MANAGEMENT ACCOUNTING -I**

**Time Allowed: 3 Hrs.**

**Period per week: 6.**

**Pass percentage: 35%.**

**Max Marks:100**

**External Assessment: 70**

**Internal Assessment: 30**

**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 (consists 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, Nature, Scope and Functions of Management Accounting; Changing role of Management Accountant: Meaning and types of Financial Statements, Limitations of Financial Statements; Objectives and Methods of Financial Statements Analysis: Funds Flow Statement, Cash Flow Statement as per Indian Accounting Standard 3.

**UNIT-II**

Comparative Statements, Common Size Statements and Trend Analysis, Ratio Analysis; Classification of Ratios: Profitability Ratios, Turnover Ratios, Liquidity Ratios, Solvency Ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios, Information System and Reporting to Management.

**SUGGESTED READINGS:**

- Khan & Jain, Management Accounting, Tata Mc Graw Hill, New Delhi.
- Ravi Kishore, Advanced Management Accounting, Taxmann Publications.
- Vashist & Saxena, Advanced Cost and Management Accounting, Sultan Chand & Sons.
- Jain.S.P & Narang- Cost and Management Accounting.

*Suman*

*Rajinder*



(2025-26)

**FIFTH SEMESTER BCHU3502T: COST ACCOUNTING -I**

Time Allowed: 3Hrs.  
Period week: 6.  
Pass percentage: 35%.

Max Marks:100  
External Assessment: 70  
Internal Assessment: 30  
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 (consists 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, Objectives, importance, advantages and limitations of cost accounting; Difference between cost accounting and financial accounting, cost concepts and classifications, Various Elements of cost, Installation of a costing system, Role of a cost accountant in an organisation, Requirements of a good Cost Accounting System, Preparation of cost sheet.

Accounting for Material: Concept, Types: Direct and Indirect; objectives and procurement procedure, Store Procedure, Stores Accounting and control. Receipt's and Issues of materials, Different methods of pricing of Issues of Materials: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses; fixation of various stock levels and economic ordering quantity, techniques of Material Control.

**UNIT-II**

Accounting for 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. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's, Differential piece wage.

Accounting for Overheads: Definition, Classification of Overheads; 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:**

- Arora M.N., Cost Accounting, Vikas Publications.
- Jain S.P & Narang K.L., Advanced Cost Accounting.
- Khan M.Y & Jain P.K., Cost Accounting. Tata Mc Graw Hill.
- Ravi M. Kishore, Cost Management, Taxmann Publications.

*Kaplan &*



**(2025-26)**  
**FIFTH SEMESTER**  
**BCHU3503T- INDIRECT TAXES**

Time Allowed: 3 Hrs.  
Period per week: 6  
Pass percentage: 35%

Max.Marks:100  
External Assessment: 70  
Internal Assessment: 30  
Credits: 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: Australian Model, Canadian Model, Kelkar Shah Model; Benefits and Limitations of GST. Registration, Procedure, Amendments and cancellation. Time and value of supply. Levy & collection of GST; GST Council & Administrative authorities.

**UNIT-II**

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return 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:**

- Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
- Sanjiv Agarwal: Goods and Services Tax, Bloomsbury Publications.
- Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication.
- Nitya Tax Associates: Basics of GST, Taxmann's Publication.
- Taxmann's GST Manual.
- Indirect Tax: Taxmann Publications

*Rajinder*  
*Shruti*



(2025-26)  
**FIFTH SEMESTER**  
**BCHU3504T: E-COMMERCE**

Time allowed: 3 Hrs.  
Period per week: 6  
Pass percentage: 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30  
Credits: 5

**INSTRUCTIONS FOR THE PAPER SETTER/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**

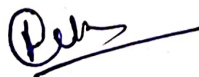
Internet and Commerce: Business Operations; E-Commerce Practices vs. Traditional Business Practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of E-Commerce to Organization, Consumers and Society. Limitation of E-Commerce. Management Issues Relating to E-Commerce. Operations of E-commerce: Credit Card Transaction; Applications in B2C: consumers Shopping Procedure on the Internet; Impact on Disintermediation and re-intermediation; Global Market; Strategy of Traditional Department Stores; Products in b2c Model; Success Factors of E-Brokers; Broker-based Services Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry; Real Estate Market; Online Stock Trading and its Benefits.

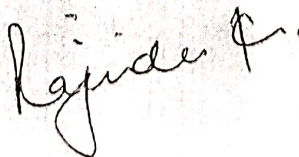
**Unit-II**

Applications 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; Benefits of b2b on Procurement Reengineering; Just in Time Delivery in b2b; in b2c; Internet-based EDI from Traditional EDI Integrating Ec with Back-end Information Systems; Marketing Issues in b2b. Applications in Governance : EDI in Governance; 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:**

- Agarwala, Kamlesh N., Amit Laland Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
- Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
- Turban, Efraim, and David King, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
- Kalakota, Ravi, Frontiers of Electronic Commerce.







**STREAM-III: BANKING AND FINANCE**  
**(2025-26)**

**BCHU3509T: MONEY AND BANKING**

Time Allowed: 3 Hrs.  
Period per week:6  
Pass percentage:35%

Max.Marks:100  
External Assessment:70  
Internal Assessment:30  
Credits :5

**INSTRUCTIONS FOR THE PAPER SETTER/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**

Money: Meaning, features, functions and kinds of money; Monetary Standards: Metallic and paper standards, system of note issues in India. Supply of money: mechanics of money supply, Measures of money supply in India. Demand for Money: Factors determining demand for money; Fisher, Cambridge, Keynesian and Freidman theories of money. Money and Credit; Credit creation; Money Multiplier; Rate of Interest: Meaning and its determination, Factors affecting the level and structure of Interest Rates. An overview of interest rate structure in India.

**UNIT- II**

Banking: Introduction, Types and functions of banks, Banking system: Branch Banking, unit banking, chain banking, group banking and mixed banking; safety-liquidity-profitability trade off; Central Banking: Functions and techniques of credit control. Monetary policy: Objectives, and its tools; Reserve Bank of India: Role and Functions.

Commercial Banking in India: structure and functioning; Banking Sector Reforms and Latest Developments in Banking Sector in India. Innovations in Banking: Internet Banking, E-Banking, Mobile banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking.

**SUGGESTED READINGS:**

- Vaish, M.C. Money, Banking and International Trade, New Age, International Pvt. Ltd.
- Hajela, T.N. Money, Banking and International Trade, Ane Books Pvt. Ltd.
- Seth, M.L. Money, Banking and International Trade.

*Rajiv*