

ORDER

On the recommendations of the concerned Committees of Courses and Faculty of Commerce, Vice Chancellor is hereby approve the revised syllabus & schemes of the Prof. J.P. Sharma, UG & PG in the following courses/subjects Effective from the academic session 2019-20:
UG & PG in the following courses/subjects Effective from the academic session 2019-20:
UG & PG in the following courses/subjects Effective from the academic session 2019-20:

1. B.Com (Pass) III Year, Paper- Computerised Accounting (Paper Code 3803-B)
2. B.Com (Hons.) Semester Scheme Programme,
3. B.Voc (ATA) Semester Scheme Programme,
4. M.Com. – Accountancy & Statistics, Annual Scheme,
5. M.Com (CBCS)- Accountancy Statistics Semester Scheme
6. BBA
7. Certification Courses along with Scheme:
 - (a) Certification Course on Soft Skills
 - (b) Certification Course on Train the Trainers
 - (c) Certification course on wellness and Work Life Balance
 - (d) Certification Programme on Digital Marketing
 - (e) Certification Programme on Corporate Social Responsibility
 - (f) Certification Course in French/Spanish/German
 - (g) Certification Course on Industrial Relations and Labour Laws
 - (h) Certification Programme on Office Management

J.P. Sharma
Prof. J.P. Sharma
Vice Chancellor

Copy forwarded to:
1. The Dean, UCCMS, MLSU, Udaipur.

2. The Chairman, Faculty of Commerce, UCCMS, MLSU, Udaipur
3. The Dean, PGS, MLSU, Udaipur
4. The Comptroller, MLSU, Udaipur
5. The Principal, Affiliated College Admi/ Banking and Bu
6. The Head, Deptt. of Accountancy and Statistics/Bus. Economics/ BBA, UCCMS, MLSU, Udaipur
7. The COE/Dy. Registrar(Exam), MLSU, Udaipur
8. The D.R. Meeting to report in the next meeting of the Academic Council.
9. The Asstt. Registrar, Estt./Gen/Rectt., MLSU, Udaipur
10. The P.S. to Vice Chancellor, MLSU, Udaipur

BACHELOR OF COMMERCE (Honours)

2019-20

SYLLABUS

Mohanlal Sukhadia University, Udaipur

B. Com. (Honours)

B. Com. (Honours)
(Three years Six Semesters Degree Course Scheme)
Effective from 2019-2020

1. Eligibility for Admission:

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education Rajasthan or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the BBA Programme through Entrance Test.

2. Courses of Study:

B. Com. (Hons.): Three-Year (6-Semester) Programme				
Course Structure				
	Paper No	Nomenclature of Paper	Credits	Mode of Examination and Max Marks
Semester I	BCH – 1.1	Environmental Studies	6	Internal 20 External 80
	BCH – 1.2	Financial Accounting	6	Internal 20 External 80
	BCH – 1.3	Business Law	6	Internal 20 External 80
	BCH – 1.4	Micro Economics	6	Internal 20 External 80
Semester II	BCH – 2.1	Business Communication	6	Internal 20 External Practical 80
	BCH – 2.2	Corporate Accounting	6	Internal 20 External 80
	BCH – 2.3	Corporate Laws	6	Internal 20 External 80
	BCH – 2.4	Macro Economics	6	Internal 20 External 80
Semester III	BCH – 3.1	Human Resource Management	6	Internal 20 External 80
	BCH – 3.2	Income Tax Law and Practice	6	Internal 20 External 80
	BCH – 3.3	Management Principles and Applications	6	Internal 20 External 80
	BCH – 3.4	Business Statistics	6	Internal 20 External 80
	BCH – 3.5	E-Commerce	6	Internal 20 External 80

B. Com. (Honours)

Semester IV	BCH – 4.1	Cost Accounting	6	Internal 20 External 80
	BCH – 4.2	Business Mathematics	6	Internal 20 External 80
	BCH – 4.3	Computer Applications in Business	6	Viva Voce 20 External 80
	BCH – 4.4	Indian Economy	6	Internal 20 External 80
	BCH – 4.5	Entrepreneurship	6	Internal 20 External 80
Semester V	BCH – 5.1	Principles of Marketing	6	Internal 20 External 80
	BCH – 5.2	Fundamentals of Financial Management	6	Internal 20 External 80
	BCH – 5.3	Any <i>one</i> of Group A	6	Internal 20 External 80
	BCH – 5.4	Any <i>one</i> of Group A	6	Internal 20 External 80
		Group A		
		a. Management Accounting		
		b. Corporate Tax Planning		
		c. Advertising		
		d. Banking and Insurance		
		e. Computerised Accounting System		
		f. Financial Markets, Institutions and Financial Services		
Semester VI	BCH – 6.1	Auditing and Corporate Governance	6	Internal 20 External 80
	BCH – 6.2	Goods and Service Tax	6	Internal 20 External 80
	BCH – 6.3	Any <i>one</i> of Group B	6	Internal 20 External 80
	BCH – 6.4	Any <i>one</i> of Group B	6	Internal 20 External 80
		Group B		
		a. Fundamentals of Investment		
		b. Consumer Affairs and Customer Care		

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		c. Business Tax Procedures and Management		
		d. International Business		
		e. Industrial Relations and Labour Laws		
		f. Business Research Methods and Project Work		

3. Credit

One credit would mean equivalent of 15 periods of 60 minutes each.

4. Attendance

4.1 A candidate shall be required to attend minimum 75% of the classes held in each paper including the tutorials and practicals, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the semester end examination.

4.2 For students participating in Sports/Cultural event/NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Head/Course Director. No Relaxation shall be given on medical ground.

5. Medium

Medium of instruction and examination shall be both Hindi and English

6. Scheme of Examination

6.1 Each Paper shall have maximum marks as 100, to be evaluated both internally and externally. Distribution of marks is as follows:

External Examination Scheme:

For a question paper carrying maximum 80 marks, the structure shall be as follows:

The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (answer not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (answers not to exceed 250 words), selecting two from each unit, out of which one from each unit is to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which requires answers not to exceed 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

Department of Accountancy & Statistics
Mohanlal Sukhadia University, Udaipur
 (NAAC Accredited 'A' Grade University)
Bachelor of Vocation (Accounting, Taxation and Auditing)
 (Semester Scheme, 3 years Degree Course)

1. Eligibility of Admission:

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education Rajasthan or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the B. Voc. (Accounting, Taxation and Auditing) on merit basis.

2. Course of Study:

The curriculum of Bachelor of Vocation course is a suitable mix of general education and skill development components. Out of thirty papers, 12 papers belong to general education components while 18 papers belong to skill development components. Structure of course of study is given in the following table 1:

Table 1: Course Content

Semesters	Paper	Nomenclatures of Course	Credit
First		General Education Papers	
	101	Financial Accounting	6
	102	Fundamental of Computers	6
		Skill Component Papers	
	103	Practical computer (Hardware)	6
	104	Basic Practical Business Accounting	6
	105	Microsoft Office Lab -1	6
Second		General Education Papers	
	201	Business Statistics	6
	202	Business Communication and Soft skills	6
		Skill Component Papers	
	203	Business Statistics Using Excel	6
	204	Practical Business Communication and Soft skills	6
	205	Microsoft Office Lab -2	6
Third		General Education Papers	
	301	Income Tax-I	6
	302	Indirect Tax-1	6
		Skill Component Papers	
	303	Practical Income Tax	6
	304	Practical R-Vat	6
	305	Practical Documentation	6
Fourth		General Education Papers	
	401	Income Tax-2	6
	402	Indirect Tax-2	6
		Skill Component Papers	
		403	Practical Service Tax
	404	Practical Excise and Custom Duties	6
		Practical TDS and Advance Tax	6

	405		
Fifth		General Education Papers	
	501	Cost Accounting	6
	502	Financial Management	6
		Skill Component Papers	
	503	Practical Cost Accounting	6
	504	Advanced practical Business Accounting	6
	505	ERP: Materials management	6
Sixth		General Education Papers	
	601	Auditing	6
	602	Corporate & Management Accounting	6
		Skill Component Papers	
	603	Financial Management using Excel	6
	604	ERP: Sales Distribution and Accounts Procedure	6
	605	Practical Auditing	6
Total Credit : Skill component =108 General education=72			180

3. Credit

One credit would mean equivalent of 15 periods of 60 minutes each, for theory, workshop/labs and tutorials.

4. Attendance

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the above mentioned requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination.

5. Medium

Medium of instruction and examination shall be both Hindi and English

6. Levels of Awards

There are several exit points in the present course. If a candidate quits the course after successful completion of one year, he or she shall be awarded as diploma in Accounting. If a candidate quits the course after completion of two years, he or she shall be awarded as Advance Diploma in Accounting and Taxation. On successful completion of entire three years, she or she shall be awarded as Bachelor of Vocation degree in Accounting, Taxation and auditing. **This is outlined in table 2.**

Table 2: Exit Points

Exit Points /Awards	Successful completion of
Diploma (Accounting)	One Year
Advanced Diploma (Accounting and Taxation)	Two Years
B. Voc. (Accounting, Taxation and Auditing)	Three Years