

**Govind Guru Tribal University, Banswara**  
**Details of Discipline Centric Core and Elective Courses for freshers who**  
**will be admitted in the session 2023-24**

*(Separate sheet to be used for each discipline/subject)*

Name of University: Govind Guru Tribal University, Banswara

Name of Faculty(ies) : COMMERCE

Name of Discipline/Subject: ABST

<b>Three- Year Bachelor Degree Program</b>								
#	Level	Semester	Type	Title	Credits			Total
					L + T	P		
1	5	I	DCC	FINANCIAL ACCOUNTING	5	1	0	6
2	6	II	DCC	BUSINESS STATISTICS	5	1	0	6
3	6	III	DCC	COST ACCOUNTING	5	1	0	6
4	6	IV	DCC	INCOME TAX	5	1	0	6
5	7	V	DSE / GE	AUDITING	5	1	0	6
6	7	VI	DSE / GE	GOODS AND SERVICE TAX	5	1	0	6

RA  
**Rajendra Prasad Agarwal**  
**Registrar**  
**Govind Guru Tribal University**  
**Banswara (Rajasthan)**





# GOVIND GURU TRIBAL UNIVERSITY BANSWARA

## B.Com Three Year Graduate Course Semester I ABST DCC FINANCIAL ACCOUNTING

### Unit -I

- **Introduction of Accounting:** meaning, objective, Accounting principles, Concepts and Convention.
- **Overview of Accounting Standards:** meaning, Objectives and function of accounting standard board procedure for issue of accounting standards, function of national financial reporting authority, elementary knowledge of accounting Standards (Ass), Indian Accounting Standards (Ind-ass) and International Financial Reporting Standards (IFRS): Applicability status and name only.
- **Valuation of Inventories (AS-2):** valuation of Inventories, Methods of Inventory valuation, Accounting and Disclosures.

### Unit-II


- **Final accounts of Companies** including computation of managerial remuneration, divisible profits and Bonus issues including guidelines of SEBI

### Unit - III

- **Valuation of Goodwill & Valuation of Shares**

### Book Recommended:

1. Gupta, R.L. and Radhaswamy, M. Financial Accounting, Sultan Chand & Sons, New Delhi.
1. Rao, N.S., Heda, B.L. and Gupta, S.L., Financial Accounting, Apex Publishing House
2. R. L. Gupta : Advanced Accountancy
3. S. N. Maheshwari : Advanced Accountancy
4. Agarwal, Sharma : Corporate and Financial Accounting

  
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# GOVIND GURU TRIBAL UNIVERSITY BANSWARA

## B.Com Three Year Graduate Course Semester II DCC

### BUSINESS STATISTICS

#### Unit -I

- **Introduction of Statistics:** Growth of statistics, Definition, Scope, Uses, Misuse and Limitation of Statistics, Collection of Primary and Secondary Data, Approximation and Accuracy, Statistical Errors.
- **Classification and Tabulation of data:** meaning and characteristics, frequency Distribution, Simple and manifold Tabulation, Presentation of Data, Diagrams/Graphs of Frequency Distribution Ogive and Histogram

#### Unit-II

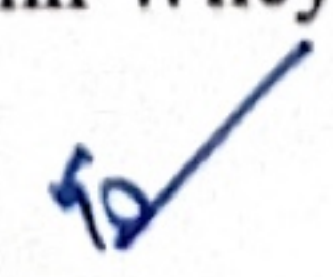
- **Measures of central tendency:** Arithmetic Mean (simple and Weighted), Median (including Quartiles, Deciles and Percentiles), Mode, Geometric and Harmonic Mean – Simple and Weighted, Use and Limitation of Measures of Central Tendency.

#### Unit - III

- **Measures of Dispersion:** Mean Deviation, Standard Deviation and Co-efficient of Variation.
- **Correlation:** Meaning and Significance, Scatter Diagram, Karl Pearson Coefficient of Correlation, Coefficient of Correlation of Spearman's Rank Difference Method

#### Book Recommended:

1. Sancheti and Kapoor : Business Statistics.
2. SP Gupta: Business Statistics.
3. K.N. Nagar: Elements of Statistics.
4. Rao, N.S., Heda, B.L. and Gupta, S.L., Business Sytatistics, Alka Publishing House, Udaipur.
5. Hoel & Jensen: Basic Statistics for Business and Economics, John Wiley and Sons, New York.

  
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