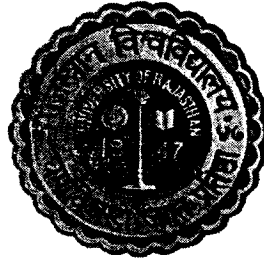


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**UNIVERSITY OF RAJASTHAN
JAIPUR**

SYLLABUS

FACULTY OF COMMERCE

M.Com in Accountancy & Business Statistics


(Semester Scheme)

I & II Semester 2015-16

III & IV Semester 2016-17

Received by 

checked by


Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR

1. Eligibility: It is given in the Prospectus of the University of Rajasthan ✓

2. Scheme of Examination: ✓

- a) There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).
- b) The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

3. Semester Structure: The details of the courses with code, title and the credits assign are as given below.

Abbreviations Used

Course Category

CCC: Compulsory Core Course

ECC: Elective Core Course

OEC: Open Elective Course

SC: Supportive Course

SSC: Self Study Core Course

SEM: Seminar

PRJ: Project Work

RP: Research Publication

Contact Hours

L: Lecture

T: Tutorial

P: Practical or Other

S: Self Study


Relative Weights

IA: Internal Assessment (Attendance/Classroom Participation/Quiz/Home Assignment)

ST: Sessional Test

EoSE: End of Semester Examination

4. Course Details: It is given in the Syllabus as follows:-


Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR

First Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABS 101	Business Mathematics and Statistics	CCC	6	4	2	0	3	0
2.	ABS 102	Direct Taxes	CCC	8	6	2	0	3	0
3.	ABS 103	Advanced Cost Accounting	CCC	8	6	2	0	3	0
4.	ABS 104	Cost and Management Audit	CCC	8	6	2	0	3	0
5.	ABS 111	Taxation and Audit Practical	CCC	6	0	0	6	0	4
				36					

Second Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABS 201	Advanced Business Statistics	CCC	6	4	2	0	3	0
2.	ABS 202	Cost Analysis and Control	CCC	8	6	2	0	3	0
3.	ABS 203	Information System & Accounting	CCC	8	6	2	0	3	0
4.	ABS 204	Indirect Taxes	CCC	8	6	2	0	3	0
5.	ABS 211	Computer Practical	CCC	6	0	0	6	0	4
				36					

2

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Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR

Third Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABS 301	Research Methodology	CCC	6	4	2	0	3	0
2.	ABS 302	Advanced Accounting	CCC	8	6	2	0	3	0
3.	ABS 303	Management Accounting	CCC	8	6	2	0	3	0
4.	ABS 304	Tax Planning & Management	CCC	8	6	2	0	3	0
5.	ABS 311	Accounting Practical	CCC	6	0	0	6	0	4
				36					

Fourth Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABS 401	OR & QT	CCC	8	6	2	0	3	0
2.	ABS 402	Financial Reporting	CCC	8	6	2	0	3	0
3.	ABS 403	Strategic Financial Management	CCC	8	6	2	0	3	0
4.	ABS 404	Project Planning & Management	CCC	6	4	2	0	3	0
5.	ABS 421	Dissertation	PRJ	6	0	0	6	0	1
				36					

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Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR

M.Com. in ABST (Semester Scheme)

2015-16
SEMESTER - I (2015-16)

- ABS 101 BUSINESS MATHEMATICS AND STATISTICS
- ABS 102 DIRECT TAXES
- ABS 103 ADVANCED COST ACCOUNTING
- ABS 104 COST AND MANAGEMENT AUDIT
- ABS 111 TAXATION AND AUDIT PRACTICAL

2015-16
SEMESTER - II (2015-16)

- ABS 201 ADVANCED BUSINESS STATISTICS
- ABS 202 COST ANALYSIS AND CONTROL
- ABS 203 INFORMATION SYSTEM & ACCOUNTING
- ABS 204 INDIRECT TAXES
- ABS 211 COMPUTER PRACTICAL

SEMESTER - III (2015-16)

- ABS 301 RESEARCH METHODOLOGY
- ABS 302 ADVANCED ACCOUNTING
- ABS 303 MANAGEMENT ACCOUNTING
- ABS 304 TAX PLANNING & MANAGEMENT
- ABS 311 ACCOUNTING PRACTICAL

SEMESTER - IV (2015-16)

- ABS 401 OPERATION RESEARCH AND QUANTATIVE TECHNIQUE
- ABS 402 FINANCIAL REPORTING
- ABS 403 STRATEGIC FINANCIAL MANAGEMENT
- ABS 404 PROJECT PLANNING & MANAGEMENT
- ABS 421 DISSERTATION

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19.8.15

COURSE DETAILS

M.Com. in ABST

Semester Examination Papers (Courses)

SEMESTER - I (2015-16)

ABS 101	BUSINESS MATHEMATICS AND STATISTICS
ABS 102	DIRECT TAXES
ABS 103	ADVANCED COST ACCOUNTING
ABS 104	COST AND MANAGEMENT AUDIT
ABS 111	TAXATION AND AUDIT PRACTICAL

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19.8.15

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Asstt. Registrar (Acad-I)

University of Rajasthan
Jaipur

ABS 101:- Business Mathematics and Statistics



Duration: 3 Hrs.

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Arithmetic, Geometric and Harmonic Progressions, Set Theory.

Unit-II

Permutation and Combination and Theory of Probability.

Unit-III

Interpolation and Extrapolation, Moments and Kurtosis, Significance of Statistics in different fields.

Unit-IV

Theoretical Frequency Distributions - Binomial, Poisson and Normal Distribution.

Unit-V

Statistical Decision Theory & Statistical Quality Control.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Sanchheti & Kapoor : Statistical Methods
2. Sanchheti & Kapoor : Business Mathematics
3. Mathur, Khandelwal, Gupta, Gupta : Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek : Quantitative Methods and Their Applications (Hindi)
5. Sharma, Jain & Pareek: Statistical Analysis (Hindi).
6. Sharma, Jain & Pareek: Business Mathematics & Statistics (Hindi)

Asstt. Registrar (Acad-I)

University of Rajasthan
JALPOUR

ABS 102:- DIRECT TAXES

Duration: 3 Hrs.

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Advance Payment of Tax, TDS, Interest on Taxes and Refund, Assessment Procedure, Penalties, Prosecutions, Appeal, Revision and Double Taxation Relief, Tax Authorities.

Unit - II

Assessment of Non- Residents, Co-operative Societies, Representative Assessee and Trust.

Unit - III

Assessment of Companies & Minimum Alternative Tax.

Unit - IV

Introduction of Wealth Tax, Exempted Wealth, Deemed Wealth and Valuation of Wealth.

Unit - V

Computation of Net Wealth, Wealth Tax Liability and Assessment Procedure of Wealth Tax.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Singhania V.K. : Direct Taxes
2. Grish Ahuja : Direct Taxes
3. Lal B.B. : Income Tax Law and Practice
4. Lakhotia R.N. : Assessment of Companies and their Officers.
5. Patel & Choudhary : Welth Tax, Corporate Tax
6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English).

AS 103:- Advanced Cost Accounting

Duration: 3 Hrs.

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit -I

Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence. Accounting Treatment and Control of Administrative, Selling and Distribution Overhead, Research and Development Costs.

Learning Curve Theory.

Unit -II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting.

Unit -III

Process Costing: Accounting treatment of losses during processing, inter-process profit. By-Product and Joint-Product. Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for Inter-firm Comparison.

Unit -IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing, Production decisions based on Marginal Costing (Make or Buy, Manual or Machine, Key Factor based product mix only) .

Unit -V

Marketing decisions and other decisions based on Marginal Costing (Own or lease, repair or replace, now or later, shut down or continue only).

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Maheshwari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K. : Principles and Practice of Cost Accounting
3. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratanam P.V. : Costing Adviser (Kitab Mahal)
5. Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting

ABS 104. Cost and Management Audit



Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Cost Audit: Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit, Application of Cost Accounting Standards, Cost Auditor and Professional Ethics.

Unit - II

Cost Audit Programme, Cost Accounting Records Rules, Verification of Cost Records and Reports.

Unit - III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service, Peer Review.

Unit - IV

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/Objects, Scope, Aspects, Techniques and Procedures of Management Audit, Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions.

Unit - V

Review of Purchasing Operations, Review of Manufacturing Operations, Appraisal of Management Decisions, Corporate Social Audit.

Books Recommended

1. Chaudhary D.: Management Audit and Cost Audit,
2. Ramanathan: Cost and Management Audit,
3. Rose T.G.: Management Audit
4. Kamal Gupta: Contemporary Audit
5. Jain, Khandelwal, Pareek: Cost and Management Audit (Hindi)
6. Agarwal N.P. & Govind Pareek: Cost and Management Audit.
7. Saxsena & Vasisth : Cost & Management Audit.

ABC 111: Tax and Audit Practical

Max. Marks : 100

1. Audit Procedure: Statutory and Internal Audit, Audit Programme, Internal Control and Internal Check, Vouching, Verification, Case Studies, Preparation of Audit Reports.
2. Obtaining PAN/TAN, Filing I.T. Return, Filing W.T. Return, Filing VAT Return, Filing Other Taxes Return, Depositing Tax, Assessment Procedure, Use of Different Tax Forms.

Note: Each candidate is required to appear in practical examination to be conducted by Internal & External Examiners. The University through BOS shall appoint the external examiner and Head of the Department/Principal of the College will appoint internal examiner.

Books Recommended:

1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
2. C.P. Jain & H.S. Khandelwal: Auditing (Hindi & English)
3. T.R.Sharma: Auditing
4. Singhanian V.K. : Direct Taxes
5. Grish Ahuja : Direct Taxes
6. Lal B.B. : Income Tax Law and Practice
7. Lakhotia R.N. : Assessment of Companies and their Officers.
8. Patel & Choudhary : Welth Tax, Corporate Tax
9. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English).

M.Com in ABST

Semester Examination Papers (Courses)

2015-16
SEMESTER - II (~~2015-16~~)



- ABS 201 ADVANCED BUSINESS STATISTICS
- ABS 202 COST ANALYSIS AND CONTROL
- ABS 203 INFORMATION SYSTEM & ACCOUNTING
- ABS 204 INDIRECT TAXES
- ABS 211 COMPUTER PRACTICAL

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(2015-16)

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ABS 201. Advanced Business Statistics

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Duration: 3 Hrs.

Max. Marks: 100

Unit-I

Analysis of Time Series.

Unit-II

Association of Attributes

Unit-III

Multiple Correlation and Multiple Regression

Unit-IV

Sampling Analysis- Small Sample as well as Large Sample.

Unit-V

Analysis of Variance, Chi-Square test.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. Sanchheti & Kapoor : Statistical Methods
2. Sanchheti & Kapoor : Business Mathematics
3. Mathur, Khandelwal, Gupta, Gupta : Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek: Statistical Analysis (Hindi)
5. Sharma, Jain & Pareek: Advanced Business Statistics.(Hindi)
6. Sharma, Jain & Pareek: Advanced Business Statistics.(Hindi)
7. Agarwal N.P.: Advanced Business Statistics

ABS 202: Cost Analysis and Cost Control

Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit – I

Objectives of cost accountancy. Techniques of cost accounting, cost control and decision making. Preparation of cost reports. Productivity accounting : Ratio analysis to measure overall as well as factorial productivity.

Unit – II

Employees' Cost Analysis : Payment of salaries compensation and bonus to managerial personal including directors; profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees, welfare and Fringe benefits.

Meaning, concept and difference between cost reduction and cost control. Techniques, Principles and Procedures of Cost Reduction. Value analysis and difference between cost reduction and value analysis.

Unit – III

Statistical and OR Application for cost control in certainty, uncertainty and risk. Expected value of perfect information. BEP under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre Transfer pricing :

Unit – IV

Budgetary control : Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, zero based budgeting, New cost concepts : Activity Based Costing, On-line Costing, Life Cycle Costing, Target Costing and Balance Score Card and Value Chain Analysis.

Unit – V

Standard costing: Variance analysis related to material, labour, overhead, sales and profit variances.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Books Recommended:

- 1 Maheshwari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi (Hindi & English)
- 2 Prasad N.K. : Principles and Practice of Cost Accounting
- 3 Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
- 4 Ratanam P.V. : Costing Adviser (Kitab Mahal)
- 5 Oswal, Mangal and Bidawat : Cost Analysis and Cost Control (Hindi & English)
- 6 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi

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ABS 203: Information System and Accounting

Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit – I

Information System- data and information concept, System concept, Open and closed system, Business as a system.

Unit – II

Information System Security- Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.

Unit – III

Accounting Information System- Categories of accounting information system, Architecture of AIS, Implementation of AIS, Major Accounting information system, financial information system.

Unit – IV

Transaction Processing and Computerized Commercial Application- TP Cycle, Data validation, Batch and on line processing, computerized commercial application.

Unit – V

Computerized Accounting by using Excel- Application of Statistical and accounting & Finance Functional, Use of Accounting Software application.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1 Fundamentals of Computers: V. Rajaramam
- 2 Information System and Accounting : Sharma, Agarwal, Mangal (Hindi & English)
- 3 Selecting the Computer System:Chorafas
- 4 System Analysis & Data Processing: Subramaniam and Menon
- 5 Computer and Data Processing: Gordon B. Davis (Asian Edition)

ABS 204 : Indirect Taxes

Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Introduction of CST, Inter State Sales, Declared Goods, Registration of Dealer Under CST, Computation of Taxable turnover & Tax Liability under CST, Assessment Procedure.

Unit-II

Introduction of VAT , Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filling of Returns.

Unit-III

Introduction, Classification of goods, basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

Unit-IV

Introduction of Custom Duty, Prohibition relating to illegal Import & Export, Procedures of Import & Export and Export promotion Schemes, Valuation of Goods and Computation of Custom Duty.

Unit-V

Introduction of Service Tax, Taxable Services and Negative List including Exemptions, Registration for Service Tax, Valuation of Services, rate of Service Tax, point of taxation and Computation of Service Tax Liability

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Patel, Choudhary, Sharma & Bhargav: Indirect Taxes, Choudhary Prakashan, Jaipur. (Hindi & English)
2. Bangar, Bangar & Sodani : Indirect taxes, Aadhya Prakashan, Jaipur (Hindi & English)
3. Modi, Shah, Mangal & Gupta: Indirect Taxes, RBD, Jaipur (Hindi & English).

ABS 211 : Computer Practical



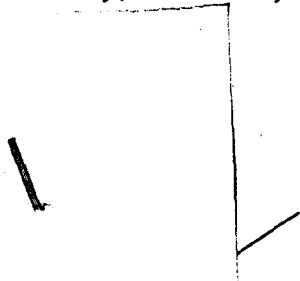
Max. Marks. 100

1. Application of M.S. Excel and M.S. Access, Internet Application, System and File Security.
2. Tally and other Accounting Software, Recording Financial and Inventory Transactions, Preparation of Ledgers and Grouping, Preparation of Financial Statements.

Note: Each candidate is required to appear in practical examination to be conducted by Internal & External Examiners. The University through BOS shall appoint the external examiner and Head of the Department/Principal of the College will appoint internal examiner.

Recommended Books:-

1. A.K. Nadhani and K.K. Nadhani- Implementing Tally BPB Publications, New Delhi.
2. Namrata Agarwal- Tally, Dream Tech, New Delhi.
3. Tally, Sridharan, Narmadha Publication.



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Semester Examination (Courses)

SEMESTER - III (2016-17)

- ABS 301 RESEARCH METHODOLOGY
- ABS 302 ADVANCED ACCOUNTING
- ABS 303 MANAGEMENT ACCOUNTING
- ABS 304 TAX PLANNING & MANAGEMENT
- ABS 311 ACCOUNTING PRACTICAL

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17

ABS 301 : Research Methodology



Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-1

Research: Meaning Objectives, Importance and Types of Research.

Unit-2

Meaning and concept of Research Methodology, Research Process, Data Collection and Data Analysis.

Unit-3

Sampling Theory- Methods of Sampling, Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its Utility.

Unit-4

Parametric Tests- 't', 'Z and F test.'

Unit-5

Non-Parametric Tests-Chi square, Mann Whiteny, Krushal Wallis Test etc.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Books Recommended:

- 1 Croxton & Cowden : Applied Statistics
- 2 Karnnel, P.H. : Applied Statistics for Economics
- 3 Gupta B.N. : Statistics
- 4 Sanchheti & Kapoor : Statistical Methods
- 5 K.N. Nagar : Elements of Statistics (Hindi)
- 6 Mathur, Khandelwal, Gupta, Gupta : Business Statistics (Hindi & English)
- 7 Sharma, Jain & Pareek: Research Methods, RBD, Jaipur (Hindi).
- 8 Mehta, Gupta: Research Methods in Management, RBD, Jaipur.
- 9 Himanshu Saxsena: Rescarch Methods in Management, RBD, Jaipur.
- 10 Sharma, Jain & Pareek: Advanced Business Statistics, RBD, Jaipur (Hindi).

18.

ABS 302: Advanced Accounting



Time : 3 hours.

Max. Marks.-100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Double Account System (Including accounts of Electricity Companies), Accounting for Banking Companies

Unit-II

Accounting for Insurance Companies : General Insurance & Life Insurance, Valuation of Tangible and Intangible Assets (including Brand Valuation)

Unit-III

Valuation of Goodwill and Valuation of Shares.

Unit-IV

Accounting for Corporate Restructuring: An Introduction, Internal Reconstruction and Amalgamation.

Unit-V

Consolidated Financial Statements: Meaning, Holding company in India, Concept of subsidiary companies, Advantages, relevance with Indian Companies Act, 2013, Documents to be attached with the Balance Sheet of holding company. Consolidated Financial Statements: Consolidation procedures, Consolidated with two or more subsidiaries, Consolidated Income statement and Consolidated Balance Sheet

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Books Recommended

1. Agarwal B.D. : Advanced Financial Accounting
2. Shukla Grewal : Advanced Accounts
3. R.L. Gupta and R. Radhaswami : Advanced Accounts Vol. I & II
4. Monga, Sehgal, Ahuja : Advanced Accounts, Vol. II
5. Jain & Narang : Advanced Accounts
6. Jain, Khandelwal, Pareek : Advanced Corporate Accounting (Hindi & English)
7. Agarwal, Sharma : Advanced Corporate Accounting

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Time : 3 hours.

Max. Marks.-100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Tools of Financial Analysis: Comparative Statements, Common Size Statements, Ratio Analysis.

Unit-II

Cash Flow and Fund Flow Analysis.

Unit-III

Working Capital Management, Estimation of Working Capital Requirements, Inventory Management, Receivables Management and Cash Management. Basel's recommendations for capital adequacy.

Unit-IV

Capital Structure — Determinants, Capital Structure Theories, Computation of Cost of Capital, Leverages. Miller and Mudiglians (MM) Approach.

Unit-V

Management of Retained Earnings and Divided Decisions with their financial implications, Advanced Management Techniques, Bench Marking, Kaizen Management and Balance score-card.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. Agarwal and Agarwal : Prabhandkiya Lekhankan.
2. Gupta S.P. : Prabandhkiya Lekha Vidhi.
3. M.D. Agarwal and N.P. Agarwal : Management Accounting, RBD, Jaipur (Hindi & English)
4. K.G. Gupta : Management Accounting (Hindi)
5. M.R. Agarwal : Management Accounting, (Hindi and English)
6. Agarwal and. J.K. Agarwal : Management Accounting, RBD, Jaipur (Hindi & English)

ABS 304. Tax Planning and Management

Time : 3 hours.

Max. Marks.-100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Tax Planning and Tax Management, Concept of Income and Problems of Tax Planning, Tax Planning & Residential Status and Tax Planning for Employees Remuneration.

Unit-II

Capital Gain & Tax Planning., Set off and Carry Forward of Losses and Tax Planning with Investments.

Unit-III

Tax Planning and Form of Organizations., Diversion of Income and Tax Planning.

Unit-IV

Tax Planning for Industrial Development and Financial Management.

Unit-V

Tax Planning and Managerial Decisions.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:-

1. N.K. Sharma : Tax Planning, RBD, Jaipur (Hindi)
2. Singhania V.K. : Direct Taxes Law and Practice
3. R.N. Lakhotiya : Tax Management
4. H.P. Raina : Corporate Taxation- A Handbook
5. Shah C.K. : Tax Planning, RBD, Jaipur.
6. Patel and Choudhary : Tax Planning (Hindi & English).

1. Preparation of common size statements and companies statements, Trend Analysis, Application of Ratios, Analysis and interpretation of Financial statements. Classification of Cost (Traditional and New Techniques), Analysis of Cost.
2. Use of Banking instruments & Bank Reconciliation Statements, Preparation of Project Reports for commencement of new projects, Appraisal of loans proposals, Study of Annual Report of Companies.

Note: Each candidate is required to appear in practical examination to be conducted by Internal & External Examiners. The University through BOS shall appoint the external examiner and Head of the Department will appoint internal examiner

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M.Com in ABST

Semester Examination Papers (Courses)

SEMESTER - IV (2016-17)

ABS 401 OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

ABS 402 FINANCIAL REPORTING

ABS 403 STRATEGIC FINANCIAL MANAGEMENT

ABS 404 PROJECT PLANNING & MANAGEMENT

ABS 421 DISSERTATION

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AB5401. OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Linear Programming: Graphic and Simplex Methods, Concept of Dual.

Unit-II

Transportation and Assignment Models

Unit-III

Games Theory- Two persons zero-sum game: Pure and Mixed Strategy, Rule of Dominance and Queuing theory: Single Channel Queuing Problems.

Unit-IV

Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Decision tree analysis. Simulation Techniques.

Unit-V

Network Analysis- PERT and CPM, Crashing.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Books Recommended:

1. Agarwal N.P. : Operations Research, RBD, Jaipur
2. Kothari, C.R. : Operation Research
3. Kapoor, V.K. : Operation Research
4. Mathur, Khandelwal, Gupta, Gupta : OR & QT, Ajmera Book Company, Jaipur.
5. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English).
6. R.K. Tailor: OR & QT, Shivam Book Dept, Jaipur.

ABS 402 : Financial Reporting



Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Corporate Financial Reporting : meaning, Need, Developments, Issues and Problems, in Corporate Financial Reporting with Special Reference to Published Financial Statements

Unit-II

Development of Accounting Standards in India and Abroad, Role of ICAI, Introduction of IFRS; Requirement of IFRS, Convergence of Ind. AS with IFRS.

Unit-III

Developments in Financial Reporting : Value Added Statement, Economic Value Added, Market Value Added and Shareholders Value Added, Environmental Accounting

Unit-IV

Human Resource Accounting,, Inflation Accounting.

Unit-V

Recent Developments in Financial Reporting System: Web Enabled Reporting, Value Reporting, Segment Reporting (AS-17), Corporate Social Reporting

Note : The candidate shall be permitted to use battery operated pocket calculator that should note have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1 Jain, Khandelwal, Pareek : Higher Accounting (Hindi & English)
- 2 Agarwal B.D. : Advanced Financial Accounting
- 3 Porwal, L.S. : Accounting Theory
- 4 Chakaravorty H. : Accounting Theory
- 5 Agarwal, Agarwal, Jain, Bansal: Financial Reporting, RBD, Jaipur. (Hindi)

ABS 403. Strategic Financial Management

Duration: 3 Hrs.

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.

Unit-II

Indian Capital Market : Role of Primary and Secondary Market Indian Capital Market, Instruments and Financial Derivatives — Stock Futures, Stock Options, Index Futures.

Unit-III

Security Analysis — Fundamental Analysis : Economic, Industry and Company Analysis, Technical Analysis — Market Cycle Model and Basic Trend Identification, Different Types of Charting, Support and Resistance Price Pattern and Moving Averages.

Unit-IV

Portfolio Theory and Pricing — Efficient Market Theory, Random Walk Theory, Markowitz Model of Risk Return Optimization, CAPM.

Unit-V

Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:-

1. M. Pandey : Financial Management
2. Khan and Jain : Financial Management
3. S.P. Gupta : Financial Management (Hindi)
4. Fisher and Jordan : Security Analysis and Portfolio Management (Prentice Hall)
5. Jones, Tuttle and Heaton : Essential of Modern Investment (Ronald Press)
6. Gupta L.C. : Return on equities the Indian Experience (Oxford, New Delhi)
7. Bhalla V.K. : Investment Management S. Chand & Co.
8. Sinha, Hemlata and Balkishan : Investment Management (IFMR)

ABS 404: Project Planning and Management



Time : 3 hours.

Max. Marks. 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Project Management, Project Management System and System Development Cycle, Project Feasibility Study.

Unit-II

Project Planning, Project Evaluation, Managing Risk in Projects.

Unit-III

Project Organization Structure, Risk and Sensitivity Analysis, Social Cost Benefit Analysis.

Unit-IV

Cost Estimation and Budgeting, Network Analysis (PERT & CPM).

Unit-V

Project Control, Project Management Information System, Project Management Performance.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Books Recommended:

1. Prasanna Chandra : Project Preparation Appraisal Budgeting and Implementation
2. Dean J. : Capital Budgeting (Columbia University Press, New York, 1973)
3. Agarwal N.P. and Mishra B.K. : Project Planning, Ramesh Book Depot, Jaipur.
4. Himanshu Saxsena: Project Management, RBD, Jaipur

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M.COM IV Semester

ABS421: Dissertation

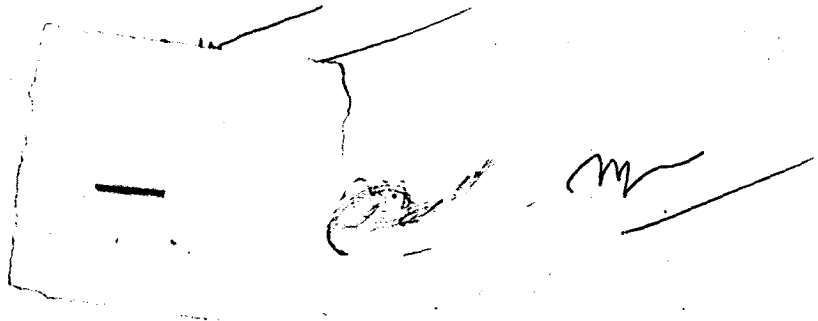


Max. Marks- 100

Project Work- 50 marks and Viva- Voce- 50 marks

Note:

1. Dissertation will be completed in the guidance of Supervisor on particular topic of research.
2. Supervisor will be allotted to the student by the Head of The Department. Topic of Research will be allotted by the Supervisor.
3. Five Copies of Dissertation should be prepared in hard bound and cover should be lemon yellow cover in standard format as explained by the supervisor.
4. Three copies of Dissertation should be submitted in the Department. One copy should be provided to the Supervisor at the time Supervisor is approving dissertation by his/her signature. One copy should be kept by the student for his/her record.
5. Dissertation should be submitted in the College so as to reach the University before three weeks of the commencement of Examination.
6. Viva-Voce Exam of Dissertation should cover aspects related to the Dissertation. Viva-Voce Exam will be conducted by External Examiner, who will be appointed by the University.



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Asstt. Registrar (Acad-I)
University of Rajasthan