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
Eligibility: It is given in the Prospectus of the University of Rajasthan

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.

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

Course Details: It is given in the Syllabus as follows:
First Semester

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Subject Code</th>
<th>Course Title</th>
<th>Course Category</th>
<th>Credit Hours</th>
<th>Contact Hours Per week</th>
<th>EoSE Duration (Hrs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>ABS 101</td>
<td>Business Mathematics and Statistics</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>ABS 102</td>
<td>Direct Taxes</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>ABS 103</td>
<td>Advanced Cost Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>ABS 104</td>
<td>Cost and Management Audit</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>5.</td>
<td>ABS 111</td>
<td>Taxation and Audit Practical</td>
<td>CCC</td>
<td>6</td>
<td>0 0 6</td>
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</tr>
</tbody>
</table>

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Second Semester

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Subject Code</th>
<th>Course Title</th>
<th>Course Category</th>
<th>Credit Hours</th>
<th>Contact Hours Per week</th>
<th>EoSE Duration (Hrs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>ABS 201</td>
<td>Advanced Business Statistics</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>ABS 202</td>
<td>Cost Analysis and Control</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>ABS 203</td>
<td>Information System &amp; Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>ABS 204</td>
<td>Indirect Taxes</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
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<tr>
<td>5.</td>
<td>ABS 211</td>
<td>Computer Practical</td>
<td>CCC</td>
<td>6</td>
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### Third Semester

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<thead>
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<th>S. No.</th>
<th>Subject Code</th>
<th>Course Title</th>
<th>Course Category</th>
<th>Credit</th>
<th>Contact Hours Per week</th>
<th>EoSE Duration (Hrs.)</th>
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<tbody>
<tr>
<td>1.</td>
<td>ABS 301</td>
<td>Research Methodology</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
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<tr>
<td>2.</td>
<td>ABS 302</td>
<td>Advanced Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
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<tr>
<td>3.</td>
<td>ABS 303</td>
<td>Management Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>ABS 304</td>
<td>Tax Planning &amp; Management</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>5.</td>
<td>ABS 311</td>
<td>Accounting Practical</td>
<td>CCC</td>
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### Fourth Semester

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Subject Code</th>
<th>Course Title</th>
<th>Course Category</th>
<th>Credit</th>
<th>Contact Hours Per week</th>
<th>EoSE Duration (Hrs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>ABS 401</td>
<td>OR &amp; QT</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>ABS 402</td>
<td>Financial Reporting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>ABS 403</td>
<td>Strategic Financial Management</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>ABS 404</td>
<td>Project Planning &amp; Management</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>5.</td>
<td>ABS 421</td>
<td>Dissertation</td>
<td>PRJ</td>
<td>6</td>
<td>0 0 6</td>
<td>0 1</td>
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<td></td>
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<td>36</td>
</tr>
</tbody>
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[Signature]

*Asstt. Registrar (Acad-I)
University of Rajasthan
Jaipur*
M.Com. in ABST (Semester Scheme)

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

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 (2016-17)

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

SEMESTER – IV (2016-17)

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

19.8.15
COURSE DETAILS
M.Com. in ABST

Semester Examination Papers (Courses)

2015-16

SEMESTER - I

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

19.8.15

Asst. Registrar (Acad-I)
University of Rajasthan
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. Sanchetti & Kapoor: Statistical Methods
2. Sanchetti & Kapoor: Business Mathematics
3. Mathur, Khandelwal, Gupta, Gupta: Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek: Quantitative Methods and Their Applications (Hindi)
ASS 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
5. Patel & Choudhary: Wealth Tax, Corporate Tax
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. Osval, Mangal, Bidawat : Advanced Cost Accounting

Asstt. Registrar (Acad.)
University of Rajasthan
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


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


Unit - V


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.
1. Audit Procedure: Statutory and Internal Audit, Audit Programme, Internal Control and Internal Check, Vouching, Verification, Case Studies, Preparation of Audit Reports.

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. Singhania V.K.: Direct Taxes
5. Grish Ahuja: Direct Taxes
M.Com in ABST

Semester Examination Papers (Courses)

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
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)
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


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
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
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

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

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)
ABS 211: Computer Practical

Max. Marks. 100


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:-

2. Namrata Agarwal- Tally, Dream Tech, New Delhi.
3. Tally, Sridharan, Narmadha Publication.

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M.Com in ABST

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
Time : 3 hours.

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 Whitney, 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:
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).
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**
2. Shukla Grewal: Advanced Accounts
5. Jain & Narang: Advanced Accounts
6. Jain, Khandelwal, Pareek: Advanced Corporate Accounting (Hindi & English)
7. Agarwal, Sharma: Advanced Corporate Accounting
ABS 303. Management 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


Unit-II

Cash Flow and Fund Flow Analysis.

Unit-III


Unit-IV


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.
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)
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

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

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


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.
M.Com in ABST

Semester Examination Papers (Courses)

SEMESTER – IV (2016-IQ)

A-BS 401 OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

A-BS 402 FINANCIAL REPORTING

A-BS 403 STRATEGIC FINANCIAL MANAGEMENT

A-BS 404 PROJECT PLANNING & MANAGEMENT

A-BS 421 DISSERTATION
A B S 401. 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

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
5. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English).
ASC 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 not 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)
3. Porwal, L.S.: Accounting Theory
5. Agarwal, Agarwal, Jain, Bansal: Financial Reporting, RBD, Jaipur. (Hindi)
ABSS 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


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


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)
8. Sinha, Hemlata and Balkishan: Investment Management (IFMR)
A B C 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

Unit-III

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

Unit-V

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
4. Himanshu Saxena: Project Management, RBD, Jaipur
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.