

**University of Rajasthan**

**Jaipur**

**SYLLABUS**


**ACCOUNTANCY & BUSINESS STATISTICS**

**(Scheme for Course Work for M.Phil.)**

*PRE Ph.D.*

**(SEMESTER- I<sup>st</sup> and II<sup>nd</sup>)**

**2015-2016**

*Prepared by* 

*checked by -*



Asstt. Registrar (Acad-I)

University of Rajasthan



# Paper-I

## RESEARCH METHODOLOGY

Max. Marks:

External Exam.: 80

Internal Exam: 20

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

Research-Meaning of Research, Objectives of Research, Types of Research.

### Unit II

Meaning and Concept of Research Methodology, Research Process, Selection of Research Problem.

### Unit III

Sample Designing, Research Design, Features of Good Research Design.

### Unit IV

Ethics in Research, Scaling Techniques. Data Collection, Data Analysis and Interpretation.

### Unit V

Format of Research Report, Precautions in Report Writing, Footnoting, Bibliography and references, Index, Preface, Acknowledgement and Preparation of Report.

### 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, Ajmera Book Company, Jaipur (Hindi & English)
- 7 Sharma, Jain & Pareek: Research Methods, RBD, Jaipur (Hindi).
- 8 Mehta, Gupta: Research Methods in Management, RBD, Jaipur.
- 9 Himanshu Saxsena: Research Methods in Management, RBD, Jaipur.

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## Paper-II Corporate Financial Reporting

Max. Marks:  
External Exam.: 80  
Internal Exam: 20

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 Standards, Interpretation and Guidance Notes on Various Accounting aspects issued by ICAI, Cost Accounting standards issued by Institute of Cost Accountant of India. Overview of International Accounting Standards, International Financial Reporting Standards(IFRS), Significant difference between Indian Accounting Standards and IFRS.

### Unit II

Corporate Financial Reporting- Issues and Problems with reference to Published Financial Statements. Financial Reporting by Mutual Funds, Financial Reporting by Stock and Commodity Markets intermediaries.

### Unit III

Financial Reporting by Non banking Finance companies and Merchant Bankers.

### Unit IV

Value Added Statements , Economic Value Added, Market Value Added, Environmental Accounting and Reporting

### Unit V

Triple Bottom Line Reporting, web-enabled Reporting, Value Reporting, Performance Reporting, Accounting in Computer Environment, Peer Audit Review

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)
2. Agarwal B.D. : Advanced Financial Accounting
3. Porwal, L.S. : Accounting Theory
4. Chakaravorty H. : Accounting Theory
5. Jawhar Lal: Accounting Theory
6. Jawhar Lal: Corporate Financial Reporting
7. Agarwal, Agarwal, Jain, Bansal: Financial Reporting(Hindi)

# Paper-III

## Contemporary Issues in Accounting & Finance

Max. Marks:  
External Exam.: 80  
Internal Exam: 20

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

Developments in Accounting: Accounting for Changing Price Level, Productivity Accounting Human Resource Accounting Mergers, Acquisitions and Restructuring

### Unit II

Development in Cost and Management Accounting: Brief Knowledge of Target Costing, Life Cycle Costing, Transfer Pricing, Learning Curve Theory, Balance Score Card, Cost Management in Service Sector.

### Unit III

Developments in Financial Management: Time Value of Money, Risk Analysis in Investment Decisions, Venture Capital Financing, Lease Accounting, Book Building

### Unit IV

Corporate Governance: Meaning, Concept and Components of Corporate Governance, Legal Requirements of SEBI, Disclosure practices

### Unit V

Capital Market: Different instruments of capital market, Option Valuation Techniques: Financial Derivatives and Commodity Derivatives, Derivatives-Swaps and Forward Rate Agreements.

### Books Recommended:-

1. I.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)
9. Kulkarni P.V. : Financial Management
10. Agarwal, Agarwal, Jain, Bansal: Financial Reporting (Hindi)
11. Oswal, Mangal, Bidawat: Cost Analysis & Cost Control (Hindi & English)

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### Paper IV

#### Preparation and Presentation of Synopsis and Viva- Voce

Preparation of Synopsis & Review of Literature

50 Marks

Presentation and Viva- Voce

50 Marks

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**ABST**  
**SEMESTER-II**  
**(Scheme for M.Phil.)**



Scheme for M.Phil. is as follows:-

1. Each paper shall consist of 100 marks, out of which 80 marks shall be for the external assessment and 20 marks for Internal assessment.
2. For a pass, a candidate shall be required to obtain (a) at least 40% marks in each paper separately in external assessment and internal assessment and (b) a minimum of 50% marks in the aggregate of all papers prescribed for the examination.
3. Successful candidates shall be classified as under:-

Candidates obtaining 75% or more marks in the aggregate	First Division with distinction
Candidates obtaining 65% or more marks but less than 75% in the aggregate	First Division
Candidates obtaining 50% or more marks but less than 65% in the aggregate	Second Division
Candidates obtaining less than 50% in the aggregate	Fail

4. 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).
5. 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-II (For M.Phil.)**

Paper V: Advanced Accounting and Financial Reporting

Paper-VI: Recent Development in Cost Accounting

Paper-VII: Strategic Financial Management

Paper-VIII: Dissertation

  
  
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## Paper V

### Advanced Accounting and Financial Reporting

Max. Marks:  
External Exam.: 80  
Internal Exam: 20

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

Detailed study of AS-16 to AS-19,  
Human Resource Accounting.

#### Unit II

Detailed study of AS-25, AS-26 and AS-29,  
Social Accounting  
Corporate Social Responsibility & Reporting

#### Unit III

Environmental Accounting  
Green Accounting  
Carbon Credit Accounting

#### Unit IV

Creative Accounting  
Computerized Accounting  
Forensic Accounting and Auditing

#### Unit V

Hospital Accounting  
Hotel Accounting  
Agriculture Accounting

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.

#### Recommended Books:

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. Jawhar Lal: Accounting Theory
6. Jawhar Lal: Corporate Financial Reporting
7. Rawat: Accounting Standards.
8. Agarwal, Agarwal, Jain & Bansal: Financial Reporting (Hindi).



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## Paper-VI

### Recent Development in Cost Accounting

Max. Marks:  
External Exam.: 80  
Internal Exam: 20

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 Accounting Standards (CAS) : Introduction, Concept, Need and Significance. Development of Cost Accounting Standards in India, Role of Institute of Cost Accountants of India (ICAI). In development of CAS. Nature of Cost Accounting Standards. Recognition of CAS. Name and respective number of CAS issued by ICAI.

#### Unit – II

CAS 1 To CAS 5

#### Unit – III

CAS 6 To CAS 10

#### Unit – IV

Developments in Business environment, Impact of Changing environment on Cost Management, Manufacturing Resource Planning (MRP), Just In Time (JIT), Pareto Analysis

#### Unit – V

New Cost Concepts : Activity Based Costing, On-line Costing, Life Cycle Costing, Target Costing, Balance Score Card and Total Quality Management (T.Q.M).

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
- 6 Oswal, Modi and Mangal: Advanced Cost Accounting
- 7 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi

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## Paper-VII

### Strategic Financial Management

Max. Marks:  
External Exam.: 80  
Internal Exam: 20

**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

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

#### Unit-2

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

#### Unit-3

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-4

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


#### Unit-5

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

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



## Paper-VIII Dissertation

**Dissertation  
Viva-Voce**

**Max. Marks. 75  
Max. Marks. 25**

**Note:**

1. Dissertation will be completed in the guidance of Supervisor on particular topic of research.
2. Supervisor will be allotted to all the students by the Head of The Department. Topic of Research will be allotted by the Supervisor.
3. Five Copies of Dissertation will be prepared in hard bound and cover should be lemon yellow cover in standard format which supervisor may explain.
4. Three copies of Dissertation will 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 Department before Commencement of Examination.
6. Date of Viva-voce will be decided by the Head of Department in consultation with the external examiner appointed by Convener, B.O.S.

