UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

FACULTY OF COMMERCE

Master of Cost Control & Accounts
(MCCA)

(Semester Scheme)

I & II Semester 2015-16
III & IV Semester 2016-17

Prepared by

Checked by

Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR
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</th>
<th>Contact Hours Per week</th>
<th>EoSE Duration (Hrs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>MCC 101</td>
<td>Cost Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>MCC 102</td>
<td>Business Statistics</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>MCC 103</td>
<td>Income Tax</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>MCC 104</td>
<td>Fundamentals of Accounting</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>5.</td>
<td>MCC 105</td>
<td>Financial Management &amp; Control</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>36</td>
</tr>
</tbody>
</table>

### Second 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>MCC 201</td>
<td>Methods of Cost Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>MCC 202</td>
<td>Research Methodology and Advanced Business Statistics</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>MCC 203</td>
<td>Direct Taxes</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>MCC 204</td>
<td>Tax 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>MCC 221</td>
<td>Project Work &amp; Report</td>
<td>CCC</td>
<td>6</td>
<td>0 0 6</td>
<td>0 4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>36</td>
</tr>
</tbody>
</table>
### Third 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>MCC 301</td>
<td>Advanced Cost Accounting</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>MCC 302</td>
<td>Theory &amp; Practice of Auditing</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>MCC 303</td>
<td>Advanced Accountancy</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>MCC 304</td>
<td>Operation Research and Quantitative Techniques</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>5.</td>
<td>MCC 305</td>
<td>Indirect Taxes</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>36</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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>MCC 401</td>
<td>Cost Analysis and Cost Control</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>2.</td>
<td>MCC 402</td>
<td>Recent Developments in Cost Management</td>
<td>CCC</td>
<td>8</td>
<td>6 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>3.</td>
<td>MCC 403</td>
<td>Cost &amp; Management Audit</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>4.</td>
<td>MCC 404</td>
<td>Information System &amp; Accounting</td>
<td>CCC</td>
<td>6</td>
<td>4 2 0</td>
<td>3 0</td>
</tr>
<tr>
<td>5.</td>
<td>MCC 421</td>
<td>Dissertation</td>
<td>PRJ</td>
<td>8</td>
<td>0 0 6</td>
<td>0 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>36</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
MCCA (SEMESTER SCHEME)

SEMESTER - I (2015-16)

MCC 101  COST ACCOUNTING
MCC 102  BUSINESS STATISTICS
MCC 103  INCOME TAX
MCC 104  FUNDAMENTALS OF ACCOUNTING
MCC 105  FINANCIAL MANAGEMENT & CONTROL

SEMESTER - II (2015-16)

MCC 201  METHODS OF COST ACCOUNTING
MCC 202  RESEARCH METHODOLOGY AND ADVANCED BUSINESS STATISTICS
MCC 203  DIRECT TAXES
MCC 204  TAX PLANNING & MANAGEMENT
MCC 211  PROJECT WORK & REPORT

SEMESTER III (2016-17)

MCC 301  ADVANCED COST ACCOUNTING
MCC 302  THEORY & PRACTICE OF AUDITING
MCC 303  ADVANCED ACCOUNTANCY
MCC 304  OPERATION RESEARCH AND QUANTITATIVE TECHNIQUES
MCC 305  INDIRECT TAXES

SEMESTER IV (2016-17)

MCC 401  COST ANALYSIS AND COST CONTROL
MCC 402  RECENT DEVELOPMENTS IN COST MANAGEMENT
MCC 403  COST & MANAGEMENT AUDIT
MCC 404  INFORMATION SYSTEM & ACCOUNTING
MCC 421  DISSERTATION

Registrar
University of Rajasthan
COURSE DETAILS

MCCA (Semester-I)

Paper 101: Cost Accounting

Time : 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit – I


Unit – II


Unit – III

Labour recording of time and wages. Labour turnover and treatment of idle time and overtime, Method of remuneration. Incentive plans for direct labourer.

Unit – IV

Overhead : Meaning, Collection, Classifications, Allocation and Apportionment of overhead, Accounting treatment of research and development overhead. Accounting treatment and control of administrative, selling and distribution overhead.

Unit – V

Accounting treatment of certain overhead as packing expenses, idle time, overtime and interest on capital, Absorption of overhead on different basis.

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 : Cost Accounting (Hindi & English)
2) Saxena, and Vashist : Cost Accounting
3) B.K. Bhar : Cost Accounting
4) Agarwal and Chaturvedi : Cost Accounting (Volume I & II)
Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each Unit with an internal choice.

Unit-I
Introduction of Statistics: Definition, Scope and significance of Statistics, Collection, Classification and Tabulation of Data

Unit-II
Measures of Central Tendency: Arithmetic Mean, Median and Mode, Presentation of Data: Diagrams/Graphs of Frequency Distribution Ogive and Histograms.

Unit-III
Measures of Dispersion: Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion. Skewness: Different measures of Skewness

Unit-IV
Correlation: Meaning and Significance, Karl Pearson's Coefficient of Correlation between two Variables, Correlation by Spearman's Rank Differences, Simple Linear Regression.

Unit-V
Index Numbers: Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Fishers Ideal Index Number, Interpolation: Binominal, Newtons Advancing Differences Method and Lagrange's Method.

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. SP Gupta: Business Statistics.
3. Sharma, Jain, Pareek: Business Statistics. (Hindi & English)
4. K.N. Nagar: Elements of Statistics. (Hindi & English)
Paper 103: INCOME TAX

Time : 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit -I
Introduction of Income Tax including Residential Status.

Unit -II
Income from Salaries, Income from House Property.

Unit -III
Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

Unit -IV
Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

Unit -V
Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

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:
3. S. Sundaram: Law and Practice of Income Tax in India.
4. Patel & Choudhary: Income Tax
Paper 104: Fundamentals of Accounting

Time: 3 hours.

Max. Marks: 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I
Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

Unit-II

Unit-III
Errors and their rectification, Bank Reconciliation Statement.

Unit-IV
Classification of Capital and Revenue Transactions, Final Accounts: without Adjustment, with Adjustment and Adjusted Trial Balance.

Unit-V
Depreciation Accounting (including AS-6), Analysis of Financial Statements: Comparative Statements, Common-Size Statements.

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. Book-keeping and Accountancy: Jain, Khandelwal, Pareek (Hindi & English)
2. Financial Accounting: P.C. Tulsian
3. Elements of Accounts: T.S. Grewal
4. Practical Accounts: Paul
Time: 3 hours. Max. Marks: 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Unit-II

Unit-III

Unit-IV

Unit-V
Dividend Policy and Dividend, determinants of dividend policy, Dividend models, Capital expenditure decisions -DCF and Non-DCF techniques.

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. J Batty: Management Accounting
2. ManMohan Goyal: Management Accounting
3. Agarwal & Agarwal: Management Accounting
4. M.R. Agarwal: Management Accounting
5. B.L. Dave: Management Accounting
MCCA Semester II
Paper 201: Methods of Cost Accounting

Time: 3 hours.  
Max. Marks: 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit – I
Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost.

Unit-II
Operating Costing: Meaning and Objectives. Preparation of statement of operating cost. Computation of Cost per unit of service and determination of price.

Unit – III
Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion.

Unit-IV
Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Equivalent Production)

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) Jain, Khandelwal, Pareek: Cost Accounting (Hindi & English)
2) Saxena, and Vashist: Cost Accounting
3) B.K. Bhar: Cost Accounting
4) Agarwal and Chaturvedi: Cost Accounting (Volume I & II)
Paper 202 : RESEARCH METHODOLOGY AND ADVANCED BUSINESS STATISTICS

Time : 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Unit-II

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

Unit-IV
Time Series Analysis, Moments and Kurtosis.

Unit-V
Multiple Correlation & Multiple Regression and Association of Attributes.

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. Chawla, Deepak and Neema Soudhi: Research Methodology.
Paper 203: DIRECT TAXES

Time: 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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.

Unit - IV

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
Time: 3 hours. 

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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. Prof. C.K. Shah: Tax Planning & Tax Management
2. N.K. Sharma: Tax Planning (Hindi)
4. Choudhary, Patel: Tax Planning (Hindi & English)
MCCA II Semester

MCCA Project Work & Report

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.
MCCA Semester III
Paper 301: Advanced Cost Accounting

Time : 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit- I

Unit-II
Integrated and non-integrated Cost Accounts (Cost ledger or cost control accounts). Journal Entries as well as preparation of ledgers Accounts.

Unit-III
Reconciliation of cost and financial accounting. Uniform Costing and Inter-firm Comparison. Ratios useful for Inter-firm Comparison.

Unit-IV

Unit-V
Pricing Decisions based on Marginal Costing and Differential Costing. Marketing decisions and other decisions such as own or lease, repair or replace, now or later, shut down or continue etc. based on Marginal Costing and Differential Costing.

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 (Hindi & English)
Paper 302: Theory and Practice of Auditing

Time: 3 hours.

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit - I
Auditing: Meaning, Objects, Fraud and Errors, Relationship between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit, Internal Control Measures, Audit Programme.

Unit – II
Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification), Company Auditor: Appointment, Removal and Remuneration.

Unit - III
Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities, Company Audit, Audit Report and Certificates.

Unit - IV

Unit - V
Audit of Accounts of Private Concerns and Partnership Firms, Cost Audit: Aspects, Objects, Advantages, Cost Audit in Practice and Cost Audit under Indian Companies Act, 2013, EDP Audit: Meaning, Scope, Importance, Types and various activities of Data Processing and Approaches to EDP Systems of Audit.

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
Paper 303: Advanced Accountancy

Time: 3 hours.

Max. Marks: 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I
Issue, forfeiture and reissue of Shares, Redemption of Preference Shares, Issue of Debentures and Redemption of Debentures

Unit-II
Preparation of Corporate Financial Statements, (as per Schedule 3 of Companies Act, 2013)
Basic knowledge of IFRS 1 to 3

Unit-III
Accounting for Corporate Restructuring: An Introduction and Internal Reconstructions and Amalgamation.

Unit-IV
Valuation of Goodwill
Valuation of Shares

Unit-V
Social Accounting
Human Resources Accounting
Value Added 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.

Books Recommended
2. Jain & Narang: Advanced Accounts
3. Jain, Khandelwal, Pareek: Advanced Corporate Accounting (Hindi & English)
Paper 304: OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Time : 3 hours.                     Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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. Agaewal N.P. : Operations Research, RBD, Jaipur
3. Hadley & Whirthin : PERT CPM and Marketing Management and Inventory Control
5. Kapoor, V.K. : Operation Research
7. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English).
There will be 5 questions in all. The candidates are required to attempt all the questions. There will be 3 questions from each unit with an internal choice.

**Unit-I**
Registration of Dealer under Collection of CST, Inter State Sales, Declared Goods, Taxable turnover & Tax Liability under CST, Assessment

**Unit-II**
Computation of Tax & Filling of Returns.

**Unit-III**
Classification of goods, basis of Excise Duty and CENVAT, Valuation of Excise Duty and Exemption to SSI Units.

**Unit-IV**

**Unit-V**
Service Tax, Taxable Services and Negative List including registration for Service Tax, Valuation of Services, Rate of Service Tax, and Computation of Service Tax Liability.

Note shall be permitted to use battery operated pocket calculator that should not have memory, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Books:**
- Choudhary & Sharma: Indirect taxes, Choudhary Prakashan, Jaipur. (Hindi)
- Jigar & Sodani : Indirect taxes, Jaipur (Hindi & English)
- Mangal, Saini: Indirect Taxes (Hindi & English).
MCCA Semester IV
Paper 401: Cost Analysis and Cost Control

Time : 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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 personnel 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, cost control 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. Bhar, B.K.: Cost Accounting: Methods and Problems
4. Saxena and Vashistha: Advanced Cost Accounts (Sultan Chand & Sons)
6. Ratanam P.V.: Costing Adviser (Kitab Mahal)
7. Oswal, Mangal and Bidawat: Cost Analysis and Cost Control (Hindi & English)
8. Ravi M. Kishor: Cost Accounting, Taxmann Publication, New Delhi
Paper 402: Recent Developments in Cost Management

Time: 3 hours. Max. Marks: 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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


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
Paper 403: Cost and Management Audit

Time: 3 hours. Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit- I


Unit- II

Cost Audit Programme, Cost Accounting Records, Rules and 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 and Peer Review.

Unit-IV


Unit- V


Books Recommended

1. Khandelwal M.C.: Management Audit, Ramesh Book Depot, Jaipur (Hindi)
3. Ramanathan: Cost and Management Audit, Tata Mcgraw Hill, New Delhi, Kolkata
4. Cona W.L.: Management Audit (Prentic Hall)
5. Tikhe J.G.: Cost Audit and Management Audit (Bangalore Chapter of Cost Accountants)
7. Agarwal N.P. & Govind Pareek: Cost and Management Audit, Ramesh Book Depot, Jaipur
8. Saxena & Vasisth: Cost & Management Audit
Paper 404: Information System and Accounting

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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 Functions, 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. Information System and Accounting : Sharma, Agarwal, Mangal (Hindi & English)
2. Fundamentals of Computers V. Rajaramam
3. Programming in COBOL- Schaum Series
4. Principles of Auditing- Tondon
5. Selecting the Computer System- Chorafas
6. System Analysis & Data Processing: Subramaniam and Menon
MCCA IV Semester

MCC421: 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.

Asstt. Registrar
University of Rajasthan
JAIPUR