UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

Faculty of Commerce

M.Com. Accountancy & Business Statistics

Semester Scheme

I & II Semester 2016-2017
III & IV Semester 2017-2018
M.COM IN ABST (SEMESTER SCHEME)

Semester I

Compulsory Courses

ABS 101 : Business Mathematics and Statistics
ABS 102 : Direct Tax
ABS 103 : Advanced Cost Accounting

Optional Courses (Select any three)

ABS-A 01 : Management & Operational Audit
ABS-A 02 : Financial Reporting
ABS-A 03 : Tax, Audit & Practical
ABS-A 04 : Information System & Accounting

Semester II

Compulsory Courses

ABS 201 : Advanced Business Statistics
ABS 202 : Tax Planning & Management
ABS 203 : Advanced Corporate Accounting

Optional Courses (Select any three)

ABS-B 01 : Security Analysis
ABS-B 02 : Financial Services
ABS-B 03 : Operations Research : Optimisation Techniques
ABS-B 04 : Computerised Accounting
Semester III

**Compulsory Courses**

ABS 301 : Advanced Management Accounting
ABS 302 : Indirect Taxes
ABS 303 : Research Methodology

**Optional Courses (Select any three)**

ABS-C 01: Operation Research for Decision Making
ABS-C 02 : Financial & Commodity Derivatives
ABS-C 03 : Cost Audit
ABS-C 04 : Portfolio Management

Semester IV

**Compulsory Courses**

ABS 401 : Advanced Auditing
ABS 402 : Accounting for Service and Government Sector
ABS 403 : Cost Management for Decision Making

**Optional Courses (Select any three)**

ABS-D 01: Strategic Financial Management
ABS-D 02 : Project Planning & Management
ABS-D 03 : Accounting Standards
ABS-D 04 : Dissertation
ABST
M.Com Semester - I
ABS 101:- Business Mathematics and Statistics

Duration: 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
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 Distribution-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)
ABST
M.Com Semester –I
ABS 102:- Direct Tax

Duration: 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
Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund, Assessment Procedure

Unit –II
Assessment of Trust, Assessment of Local Authorities

Unit –III
Assessment of Non-Residents and Representative Assessee.
Advance Ruling, Double Taxation Relief and Foreign Collaboration

Unit IV
Assessment of Co-operative Societies
Penalties and Prosecutions, Appeal, Revision and Tax Authorities

Unit –V
Assessment of Companies

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. Singhana V.K.: Direct Taxes
2. Girish Ahuja: Direct Taxes
4. Lakhotia R.N.: Assessment of Companies and their officers
5. Patel & Choudhary: Corporate Tax
6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English)
ABST  
M.Com Semester – I  
ABS 103 – Advanced Cost Accounting  

Duration: 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  
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  

Unit IV  
Meaning or 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. Maheswari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi.  
2. Prasad N.K. : Principles and Practice of Cost Accounting  
3. Saxena and vashishta : Advanced Cost Accounts (Sultan Chand & Sons)  
4. Ratnam P.V. : Costing Adviser (Kitab Mahal)  
5. Ravi M Kishore : Cost Accounting, Taxmann Publication, New Delhi  
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting
ABST
M.Com Semester -I
ABS A-01 – Management & Operational Audit

Duration: 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
Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/Objects, Scope, Aspects, Techniques and Procedures of Management Audit. Management Audit Programme.

Unit –II

Unit –III
Audit of Public Sector undertakings, Bank Audit, Audit of General Insurance Companies.

Unit IV
Review of Personnel Audit, Appraisal and Review of Management Information System and Audit of Cooperative Societies

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. 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. Agrawal N.P. & Govind Pareek : Cost and Management Audit
7. Saxena & Vasishth: Cost and Management Audit
ABST M. Com Semester - I
ABS A-02 - Financial Reporting

Duration: 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 Statement

Unit - II

Unit - III
Environmental Accounting, Corporate Social Reporting.

Unit IV
Human Resource Accounting, Inflation Accounting.

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

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 and English)
3. Porwal, L.S. : Accounting Theory
ABST
M.Com Semester –I
ABS A-03 – 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 Report.
2. Obtaining PAN/TAN, filing I.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 and Head of the Department /Principal of the College will appoint Internal Examiner.

Books Recommended:

1. Jain, Khandelwal, Pareek : Auditing (Hindi & English)
2. C.P.Jain & H.S. khandelwal: Auditing (Hindi & English)
3. T.R. Sharma : Auditing
4. Singhania V.K. : Direct Taxes
5. Girish Ahuja L Direct Taxes
7. Lokhotia R.N. : Assessment of Companies and their officers
8. Patel & Choudhary : Wealth tax, Corporate Tax
9. Modi Shah, Mangal, Saini: Direct Taxes (Hindi & English)
M.Com (ABST) Semester II

ABS 201 Advanced Business Statistics

Duration : 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
Multiple Correlation and Multiple Regression

Unit-III
Analysis of Time Series: Meaning, Component of Time Series, Calculation of Different Components

Unit-IV
Association of Attributes and Chi-Square Test

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. Sancheti & Kapoor : Statistical Methods
2. Sancheti & 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)
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 for Specific Managerial Decisions and Investment 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
ABS 203 Advanced Corporate Accounting

Duration : 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

Accounting of Corporate Restructuring, Internal Reconstruction, and Buy Back of Shares

Unit II

Consolidated Financial Statements – Income Statement and Balance Sheet Including Inter-company holdings

Unit III

Accounting for Mergers and Acquisitions, Application of Accounting of Standard 14

Unit IV

Liquidation of Accounts – Statement of Affairs and Liquidator’s Final Statement of Account, Valuation of Brand, Objectives of Corporate Branding and Accounting of Brand

Unit V

Analysis and Interpretation of Corporate Financial Statements

Books Recommended :

1. Jain, Khandelwal & Pareek : Corporate Accounting
2. Ravi M Kishore : Advanced Accounting
3. Sehgal & Sehgal : Corporate Accounting
4. Gupta S. P. : Company Accounts Volume II
ABS - B 01 : Security Analysis

Duration : 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

Financial Assets : Types And Their Characteristics, Source Of Financial Information

Unit III


Unit IV


Unit V


Recommended Books :

1. Security Analysis and Portfolio Management : P. Pandian
2. Investment Analysis and Portfolio Management : Madhumati. Rangrajan
Duration : 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, role of financial system, scope, importance, types and innovative financial services

Unit-II

Mutual Funds: concept, evolution of Mutual funds, types, organisation of Mutual Funds and valuation method of individual scheme i.e. Net Present Value

Unit-III

Factoring: concept, meaning, procedure of workings, types and future prospects, Forfeiting: concept, meaning, salient features, difference between factoring and Forfeiting and operating procedure.

Unit-IV

Securitization of Debts: Introduction, meaning, objective, importance, advantages and structure of Securitization, Credit Rating: Concept, Meaning, types, advantages, credit rating w/s Financial Analysis and procedure of credit rating

Unit-V

Treasury and Wealth Management Services, Custodian Services, Pension Fund – Role of PFRDA

Books Recommended:

ABS-B 03 Operations Research: Optimisation Techniques

Duration : 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 to Operations Research, Characteristics, Types of Models, Techniques, Scope, O.R. and Decision Making, Limitations

UNIT II

Linear Programming – Meaning, Properties and Assumptions, Formulation of LPP, Graphical Method of LP, Infeasible Solutions, Multiple Solutions, Unbounded Solutions, Limitations of Graphic Method

UNIT III

Linear Programming – Simplex Method – Maximisation and Minimisation Problems, Two Phase Method, Non – Existance of Feasible Solution, Unrestricted Variable, Degeneracy, Concept of Dual, Application Areas, Limitations of LP

UNIT IV


Assignment Models – Introduction, Assumptions, Maximising Problems, Special Problems

UNIT V

Inventory Models, Replacement Theory and Sequencing

Books Recommended:

1. Khandelwal and Gupta: Operations Research; Ajmera Book Company, Jaipur
3. Tulsian and Pandey, Quantitative Techniques, Pearson Education

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Duration : 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
Computerised Accounting System: Concept, Features, Transaction Processing system, Manual v/s computerised Accounting, Advantages and limitation of computerised Accounting system, Different types of Accounting software, Essential features of Accounting packages, Generic considerations

Unit II

Unit III
Structuring databases for Accounting: Concept, Objectives of Database, Data Processing Cycle, Designing database for Accounting, Creating database tables for Accounting, Designing structure query, Designing tables query, forms and reports of accounting data using MS Access

Unit IV
Accounting in Tally : Introduction, Company creation & configurations, Setup accounting Masters, Creations, display & alteration of groups & ledgers, Accounting vouchers, creating Inventory masters, Stock groups & stock categories.

Unit V
Analysis of Financial Statements and Report Generation: Generation of different types of financial statements, Fund flow; Cash flow; Ratio Analysis; Budget, Stock Summary; Generation of report Accounting Books and Registers (ledgers, cash books, bank books, Purchase register, sales register, Journal register, purchase and sales)

Books Recommended

1. Tally Education Private Limited: Computerised Accounting Using Tally.
2. Michael Fardon : Computer Accounting (Accounting & Finance)
3. William Murray :Computerised Accounting: the Complete Tutorial
4. S. Sudalaimuthu, S Anthony Raj: Computer Application in Business
5. Rajesh Narang: Database Management System
ABS 301 Advanced Management Accounting

Duration : 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

Budgetary control – Flexible/Fixed Budgets, Functional Budgets, Zero Based Budgeting, Performance Budgeting, Budget Ratios and Budget Variances

Unit III

Costing for Service Sector – Costing Method, Collection of Data for Service Sector, Pricing of Service Sector

Unit IV

Pricing Decisions – Pricing Strategies, Pareto Analysis, Pricing Policies

Unit V

Cost Reduction and Cost Control – Cost Reduction Techniques, Productivity Accounting

Books Recommended :

1. Oswal, Mangal & Bidawat : Cost Analysis & Control
2. Jain, Khandelwal & Pareek : Advanced Cost Accounting
3. Ravi M Kishore : Advanced Management Accounting
4. Saxena & Vashist : Advanced Management Accounting
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

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 303 Research Methodology

Duration : 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
Research: Meaning Objectives, Importance and Types of Research.

Unit-II
Meaning and concept of Research Methodology, Research Process, Data Collection and Data Analysis

Unit-III
Sampling Theory- Methods of Sampling, Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its Utility, Hypothesis Testing : Parametric Test in Large Samples – ‘Z’ Test

Unit-IV
Hypothesis Testing in Small Samples – ‘t’ Test, ‘F’ Test & Analysis of Variance

Unit-V
Non-Parametric Tests, Mann Whiteny, Krushkal 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  Konnel, P.H. : Applied Statistics for Economics
3  Gupta B.N. : Statistics
4  Sancheti & 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: Research Methods in Management, RBD, Jaipur.
ABS-C 01 Operations Research: Decision Making Techniques

Duration: 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
Decision Theory, Decision Making Under Uncertainty, Decision Making Under Risk, Bayesian Approach, Decision Tree-Applications

Unit II
Decision making in a Competitive Situation-Game Theory, Types of Games, Two Person Zero Sum Games, Mixed strategy and Method of Solution Using Linear Programming.

Unit III
Waiting line, Characteristics, Arrival process, Structure and Service Process, Single Channel Models, Cost analysis and Business Application of Waiting Lines

Unit IV
PERT & CPM, Network construction and analysis, Critical path, Time-cost trade off, Crash Activity analysis, Planning and scheduling, Project costs, Controlling Project Costs, 

Unit V
Simulation for Business, Monte Carlo Method, Application of Simulation in Business Situations

Books Recommended:

1. Khaneja and Gupta: Operations Research; Ajmera Book Company, Jaipur
3. Tulsi and Pandey, Quantitative Techniques, Pearson Education
ABS-C 02 FINANCIAL AND COMMODITY DERIVATIVES

Duration : 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

Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures,- Relationship between Future Prices, Forward Prices and Spot Prices.

Unit III

Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts

Unit IV

Advance derivative strategies, Hedging, Spread and arbitrage strategies

Unit V

Currencies and Commodities derivatives, Commodity derivative strategies.

Books Recommended
ABS - C 03 Cost Audit

Duration : 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 Accounting Standards (CAS) : Introduction, Concept, Need and Significance.
CAS - 1 to CAS - 5

Unit-II

CAS - 6 to CAS - 10

Unit-III


Unit-IV


Unit-V

CARO-2015 under Indian Companies Act 2013

Books Recommended:
3. Chaudhary D: Management Audit & Cost audit New Central Book Agency Kolkata
4. Ramanathan : Cost and Management Audit Tata, McGraw Hill, New Delhi, Kolkata
5. Rose T.G. : Management Audit 9Gel & Co. Landon
6. Cona W.L. Management Audit (Prentice Hall)
ABS-C 04 Portfolio Management

Duration : 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

Portfolio Analysis : Estimated Rate of Return and Standards Deviation of Portfolio, Marketwise Risk and Return Optimization.

Unit II

Single Index Model, Portfolio Total Risk, Portfolio Market Risk and Unique Risk, Sharpe Optimization Solution.

Unit III


Unit IV


Unit V

Portfolio Evaluation – Sharpe Treynor and Jensen Model, Portfolio Revision

Recommended Books :

1. Security Analysis and Portfolio Management .... P. Pandian
2. Investment Analysis and Portfolio Management – Madhumati. Rangrajan
M.Com. (ABST) Semester IV

ABS 401 Advanced Auditing

Duration : 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
Audit Standards – Meaning, Need and Objectives, Introduction to Different Audit Standards

Unit II
Investigation and Due – Diligence- Meaning, Difference between Audit and Investigation, Investigation of Frauds, Financial Due-diligence and Reporting, Concept of Environmental Audit, Energy Audit and Public Expenditure Audit

Unit III
Tax Audit – Concept, Significance, Objectives and Scope, Need of Tax Audit, Legal Provisions, Maintenance of Books

Unit IV
Appointment of Tax Auditor, Process of Tax Audit, AS -22 and Guidance Notes Issued by ICAI and Tax Audit Reports

Unit V
Audit of Life Insurance Companies and NBFCs, Excise Audit, VAT Audit, Corporate Governance and Clause 49
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
Final Accounts of Banking Companies

Unit II
Financial Statements of life and Non-Life Insurance Companies

Unit III
Final Accounts of Electricity Companies and Double Accounts System

Unit IV
Government Accounting – Accounting Books, Sources of Capital and Revenue Receipt, Contingency Fund, Plan and Non-Plan Expenditure

Unit V
Public Budget System – Preparation Pre-Budget Meetings Analysis and Approval Procedure

[Signature]

[Institution Name]

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[Institution Name]
ABS 403 Cost Management for Decision Making

Duration : 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 Concepts for Decision Making – Relevant Cost Opportunity Cost and Differential Cost and their application, Research and Development Cost

Unit II
Activity Based Costing, Target Costing, Life Cycle Costing and JIT

Unit III
Cost Sheet – Profitability Analysis and Reporting, Value Chain Analysis, Manufacturing Resource Planning and Throughput Accounting

Unit IV
Balanced Score Card, Benchmarking, Kaizen Costing

Unit V
Transfer pricing and Divisions Performance Analysis, Total Quality Management

Books Recommended :
1. Ravi M. Kishore : Advanced Management
2. Khan & Jain : Management Accounting, Text and Cases
3. Pandey I. M. : Management Accounting
4. Mehta B. K. : Management Accounting
Duration: 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 Valuation: Approaches of Corporate Valuation, Forecasting Performance, Value Based Management

Unit II

Mergers, Acquisition and Restructuring: Mergers, Take cress Swap Ratio determination, Objective of mergers, De-mergers and Dynamics of Restructuring

Unit III

Corporate Governance and Peer Review: Divergence of Interest, Legal Provisions and SEBI guidelines

Unit IV


Unit V

Corporate Risk Management – Classification of Risk, Measurement of Risk, Techniques of Corporate Risk Management, Financial Engineering and Corporate Strategy

Books Recommended:

1. Prasnna Chandra: Financial Management
ABS-D 02 Project Planning & Management

Duration : 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

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

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Duration: 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).

Important Note: Business problems based on Accounting Standards will also be asked in the examination.

UNIT I

Introduction to AS, IndAS, Guidance Notes and Schedule III of Companies Act, 2013, Introduction to IFRS,
AS 1 Disclosure of Accounting Policies, AS 3 Cash Flow Statement (Revised),
AS 4 Contingencies and Events Occurring after the Balance Sheet Date,
AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies (Revised), AS 9 Revenue Recognition 01/04/1993

UNIT II

AS 2 Valuation of Inventories (Revised), AS 6 Depreciation Accounting (Revised)
AS 10 Accounting for Fixed Assets, AS 16 Borrowing Costs
AS 26 Intangible Assets, AS 28 Impairment of Assets

UNIT III

AS 7 Construction Contracts (Revised), AS 11 The Effects of Changes in Foreign Exchange Rates (Revised)
AS 12 Accounting for Government Grants, AS 13 Accounting for Investments
AS 14 Accounting for Amalgamations, AS 20 Earnings per Share

UNIT IV

AS 17 Segment Reporting, AS 18 Related Party Disclosures
AS 21 Consolidated Financial Statements, AS 23 Accounting for Investments in Associates in Consolidated Financial Statements

UNIT V

AS 15 Employee Benefits, AS 19 Leases
AS 22 Accounting for Taxes on Income, AS 24 Discontinuing Operations
AS 29 Provisions, Contingent Liabilities and Contingent Assets
Important 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 Department before Commencement of Examination.