University of Rajasthan  
Jaipur  

SYLLABUS  
M.Com.  

Cost and Management Accounting  

Semester Scheme  

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<th>Semester</th>
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SEMESTER SCHHEME 2018-19

SEMESTER I

COMPULSORY COURSES

MCC 101 COST ACCOUNTING
MCC 102 INCOME TAX LAW AND PRACTICE
MCC 103 FUNDAMENTALS OF ACCOUNTING

OPTIONAL COURSES (SELECT ANY THREE)

MCC - A 01 BUSINESS STATISTICS
MCC - A 02 THEORY & PRACTICE OF AUDITING
MCC - A 03 TAX, AUDIT & ACCOUNTING PRACTICAL
MCC - A 04 INFORMATION SYSTEM ACCOUNTING

SEMESTER II

COMPULSORY COURSES

MCC 201 METHODS OF COST ACCOUNTING
MCC 202 OPERATIONS RESEARCH : OPTIMISATION TECHNIQUES
MCC 203 DIRECT TAXES

OPTIONAL COURSES (SELECT ANY THREE)

MCC - B 01 MANAGEMENT ACCOUNTING
MCC - B 02 COMPUTERISED ACCOUNTING
MCC - B 03 CORPORATE ACCOUNTING
MCC - B 04 ADVANCED BUSINESS STATISTICS

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SEMESTER III

MCC 301 ADVANCED COST ACCOUNTING
MCC 302 OPERATIONS RESEARCH FOR DECISION MAKING
MCC 303 COST AUDIT

OPTIONAL COURSES (SELECT ANY THREE)
MCC – C 01 GOODS AND SERVICE TAX (GST)
MCC – C 02 STRATEGIC FINANCIAL MANAGEMENT
MCC – C 03 CORPORATE FINANCIAL REPORTING
MCC – C 04 SECURITY ANALYSIS

SEMESTER IV

COMPULSORY COURSES

MCC 401 ADVANCED MANAGEMENT ACCOUNTING
MCC 402 COST MANAGEMENT FOR DECISION MAKING
MCC 403 TAX PLANNING & MANAGEMENT

OPTIONAL COURSES (SELECT ANY THREE)
MCC – D 01 RESEARCH METHODOLOGY
MCC – D 02 MANAGEMENT AUDIT
MCC – D 03 PORTFOLIO MANAGEMENT
MCC – D 04 DISSERTATION
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 packet calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Book Recommended:

1) Jain, Khandelwal, Pareek - Cost Accounting (Hindi & English)
2) Savani and Vashisht - Cost Accounting
3) B.K. Bhat - Cost Accounting
4) Ahuja and Chaturvedi - Cost Accounting (Volume I & II)
Semester - I

MCC 102

INCOME - TAX LAW AND PRACTICE

UNIT - I  Introduction, Resedential Status and Income from Salaries.
UNIT - II  Income from House Property and Income from Business and Profession.
UNIT - III  Income from Capital Gain and Income from Other Sources.
UNIT - IV  Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.
UNIT - V  Assessement of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

- Singhania and singhania: Student's guide to Income tax, taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Ahuja and Gupta: Direct Taxes.
(Semester-I)

MCC 103 : Fundamentals of Accounting

Time : 03 hours. Max. Marks : 100

Note : There will be 5 question in all. The Candidate 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

Book of Original Entry : Journal and Subsidiary books, Leader and Trial Balance.

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.

Book 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

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(Semester-I)

MCC-01 : Business Statistics

Time : 03 hours.                        Max. Marks : 100

Note : There will be 5 question in all. The Candidate 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 Curve and Histograms.

UNIT- III


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 : Binomial, Newton’s Advancing Differences Methods 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 :

1. Business and Financial Business Statistics
2. Business and Financial Business Statistics
3. Introduction to Business Education - English & Hindi
4. Business and Financial Business Education - English & Hindi
5. Business and Financial Business Education - English & Hindi
MCC- 02 Theory and Practice of Auditing

Time : 03 hours. Max. Marks : 100

Note: There will be 5 question in all. The Candidate 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-Kepping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Type 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 Auditor (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.

Book Recommended

1. Jain, Khandelwal, Pareek : Auditing (Hindi & English)
2. C. P. Jain & H. S. Khandelwal : Auditing (English & Hindi)
3. I. R. Sharma : Auditing
ABST
Semester - I
M.CA-β-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 GST Return, Filing other
   Taxes Return, Depositing Tax, Assessment Procedure, use of Different Tax
   Forms

Note: Each Candidate is required to appear in practical examination to be conducted
by Internal & External Examiners. The University through BOS shall appoint the
equal examiner 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
M CC A04: INFORMATION SYSTEM AND ACCOUNTING (Optional Paper-V)

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
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 Computer V. Rajamani
3. Programming in COBOL- Schaum Series
4. Principles of Auditing: Tandon
5. Selecting the Computer System - Chorafis
6. System Analysis & Data Processing: Subramaniam and Menon
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

Unit-IV
Process Costing: Meaning and Significance, Treatment of Normal and Abnormal Losses in Process Accounts. Inter Process Profit (Excluding Equivalent Production)

Unit – V

Our: 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 (Volumes I & II)
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-Existence of Feasible Solution, Unrestricted Variable,
Degeneracy, Concept of Dual, Application Areas, Limitations of LP

UNIT IV

Transportation Model – Introduction, Assumptions, Solution of Transportation – North-
West Corner Rule, Vogel’s Method, Least Cost Method, Unbalanced Problems,
Maximising Problems, Degeneracy, Special Transportation Problems

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

UNIT V

Inventory Models,Replacement Theory and Sequencing

Books Recommended:

3. Walia and Pandey, Quantitative Techniques, Pearson Education

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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, Procedure

Unit - II
Assessment of Non-Residents, Representative Assessee, Double Taxation Relief and Foreign Collaboration

Unit - III
Assessment of Trusts and Local Authorities

Unit - IV
Assessment of Co-operative Societies, Penalties, 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. Singhania V.K.: Direct Taxes
2. Grish Abuja: Direct Taxes
5. Patel & Choudhary: Velth Tax, Corporate Tax

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JAIPUR
B 01 : 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
Introduction: Meaning and Concept of Management Accounting, Relationship of Management Accounting with Cost Accounting and Financial Accounting, Scope of Management Accounting, Functions of Management Accountant.

Unit-II

Unit-III

Unit-IV
Ratio Analysis as a Technique of Analysis of Financial Statements—Liquidity Ratios, Activity Ratios, Leverage Ratios, Profitability Ratios and Market Value Ratios and Cash Flow Statement (AS-3)

Unit-V
Cost of Capital and Capital Expenditure 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. 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

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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 vs 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
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 Re-issue 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), Disposal of Profits, Bonus Shares and Managerial Remunerations

Unit-III
Accounting for Corporate Restructuring: An Introduction and Internal Reconstructions, Mergers and Acquisitions

Unit-IV
Valuation of Goodwill and Valuation of Shares

Unit-V
Consolidated Financial Statements – Income Statement and Balance Sheet, Liquidation of Companies – Statement of Affairs, Liquidator’s Final Statement of Account

Note: The candidate shall be permitted to use battery operated pocket calculator that should 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)
4. Agarwal, Sharma: Advanced Corporate Accounting
B 04 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 Correlations and Multiple Regressions

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. 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)

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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
Development of Cost Accounting and Cost Concepts, Cost Information and Cost Analysis for Managerial Decision-Making, Installation of Costing System and Cost records, 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

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 Accounts, Uniform Costing and Inter-firm Comparison, Ratios Useful for Inter-firm Comparison

Unit-IV
Meaning and Concept of Marginal Costing: Break-even Analysis, Differential Costing, Valuation of Stock Under Marginal and Absorption Costing, Production Decisions Based on Marginal Costing and Differential Costing

Unit-V
Pricing Decisions Based on Marginal Costing and Differential Costing, Marketing Decisions and Other Decisions such as Own or Lease, Repair or Replace, New 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)
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:**
7. Tulsian and Pandey, Quantitative Techniques, Pearson Education
8. Sharma J. K., Operations Research
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
CAS 1 to CAS 12

Unit – III
CAS 13 to CAS 24

Unit – IV

Unit – V
Cost Audit Programme, Cost Accounting Records, Rules and Verification of Cost Records and Reports, Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service and Peer 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:
2. Ramanathan: Cost and Management Audit, Tata Mcgraw Hill, New Delhi, Kolkata
3. Cona W.L.: Management Audit (Prentice Hall)
4. Tikhe J.G.: Cost Audit and Management Audit (Bangalore Chapter of Cost Accountants)
5. Kamal Gupta: Contemporary Audit (Tata Mcgraw Hill)
6. Agarwal N.P. & Govind Pareek: Cost and Management Audit, Ramesh Book Depot, Jaipur
7. Saksena & Vasisth: Cost & Management Audit

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Semester - III

MCC-C01: GOODS AND SERVICES TAX

UNIT - I

Introduction of GST, IGST Act, 2017. Definition, Benefits, Constitutional Aspects and Legal Framework of GST Including CGST, IGST, SGST and UTGST.

UNIT - II


UNIT - III

Concept Relating to Input Tax Credit and Computation of Input Tax Credit.

UNIT - IV


UNIT - V

Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search, Seizure, Provisions with Respect to Offences and Penalties.

Books recommended:

- Nitya tax associates: Basics of GST, Taxman, Delhi.
- Shah and Mangal: Goods and service tax, RBD, Jaipur.
- Bangar and Bangar: Beginor's guide to GST, Aadhya Publication, Allahabad.

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MCC–C 02: Strategic Financial 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
Corporate Valuation: Approaches of Corporate Valuation, Forecasting Performance, Value Based Management

Unit II
Mergers, Acquisition and Restructuring: Mergers, Take over 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. Prasun Chandra: Financial Management

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MCC-C03: CORPORATE 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


Unit II

Development of Accounting Standards in India and Abroad, Role of ICAI, Introduction of IFRS; Requirement of IFRS. Accounting Standards interpretation and guidance notes on various accounting Aspects issued by ICAI and their Applications

Unit III


Unit IV

Human Resource Accounting and Inflation Accounting and Social Accounting

Unit V

Recent Developments in Financial Reporting System: Web Enabled Reporting, Triple Bottom Line Reporting and Value Reporting
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: Madhumita Rangan
Semester IV

MCC 401 : 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

Standard Costing – Analysis of Variance – Cost and Sales Variance. Reporting and Accounting Procedure of Standard Cost

Unit II

Budgetary Control – Flexible and Fixed Budgets, Functional Budgets, Zero Based Budgeting, Performance Budgeting, Budget Ratios and Budget Variance.

Unit III

Costing for Service Sector – Costing Method, Collection of Data for Service Sector, Pricing of Service Sector and Learning Curve Theory

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. 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 (Kutab Mahal)
5. Rani M Kishor : Cost Accounting, Taxmann Publication, New Delhi
6. Oswal Mangal. Eidwai : Advanced Cost Accounting (Hindi & English)
MCC 402: Cost Management of 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 and Irrelevant Cost, Opportunity Cost and Differential Cost and their Applications, 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. Maheshwari 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. 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)
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
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

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)
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 Whitney, Krushal Wallis 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:

4. Sanchoheti & 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).
10. Sharma, Jain & Pareek: Advanced Business Statistics, RBD, Jaipur (Hindi)
Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose and Objects, Scope, Aspects, Techniques and Procedures of Management.

Unit- II
Management Audit Programme and Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations

Unit-III
Appointment of Management Auditor, Rights, Duties and Responsibilities, Concept of Social Audit and Its Significance, Environment Audit and Energy Audit

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 (Prentice 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 & Vasisht : Cost & Management 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
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 Magagement – Madhumati. Rangrajan
Important Notes:

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.

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Dy. Registrar (Acad.),
University of Rajasthan,
JAIPUR

[Signature]