University of Rajasthan
Jaipur

SYLLABUS

M.Com.

Accountancy & Business Statistics

Semester Scheme

I & II Semester	2018-2019
III & IV Semester	2019-2020

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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
and

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

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Semester III

Compulsory Courses

ABS 301 : Advanced Management Accounting

ABS 302 : ∿oods AND Service Tax(GST)

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

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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. Muthur, Khandelwal, Gupta, Gupta: Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek: (Quantitative Methods and Their Applications (Hindi)
5.   . Statistical Analysis (Hindi)
6. Sharma, Jain & Pareek: Business Mathematics & Statistics (Hindi)

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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, *.................* Procedure a\ E Filing of return

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. Singhania V.K. : Direct Taxes
2. Girish Ahuja: Direct Taxes
3. Lal B.B. : Income Tax Law and Practice
4. Lakhotia R N : Assessment of Companies and their officers
5. Patel & Choudhary . Corporate Tax

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ABST

M.Com Semester-I

ABS 103-Advance Cost Accounting

Time : 3 hours   Max. Marks. 100

Note: There will be five question 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 Ovrthead, Research and Development Costs. Learning Curve Theory.

Unit-II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting.

Unit-III

Process Costing : Accounting treatment of losses during processing, inter-process profit. By Product and Joint-Product. Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for inter-firm Comparison.

Unit-IV

Meaning of concept of Marginal Costing : Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing, Production decisions based on Marginal Costing (Make or Buy, Manual or Machine, Key Factor based product mix only)

Unit-V

Marketing decisions and other decision based on Marginal Costing (Own or lease, repair or replace, now or later, shut down or continue only) Standard Costing & Analysis ...

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 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

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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

Review of Management Fucntions: Production, Distribution, Development, Personal and Industrial Relations, Review of Research and Development and General Management Functions.

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
Review of Purchasing operations, Review of Manufacturing Operations, Appraisal of Management Decisions, Corporate Social Audit.

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. Rai nanathan: Cost and Management Audit
3. Rose T.G · Management Audit
4. Kumal Gupta. Contemporary Audit

5. Agrawal N P & Govind Pareek   Cost and Management Audit
6. Saxena & Vashith Cost and Management Audit

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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

Developments in Financial Reporting: Value Added Statement, Economic Value Added, Market Value Added and Shareholders' Value Added.

Unit –III

Environmental Accounting, Corporate Social Reporting.

Unit IV
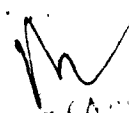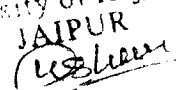Human Resource Accounting, Inflation Accounting.

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)
2. Agarwal B.D. : Advanced Financial Accounting
3. Porwal, L.S. : Accounting Theory
4. Agarwal, Agarwal Jain, Bansal : Financial Reporting, RBD, Jaipur (Hindi)

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ABST
M.Com Semester –I
' – Tax and Audit Practical

ABS –A 03

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 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
6. Lal D.B. : Income Tax Law and Practice
7. Lokhotia R.N. : Assessment of Companies and their officers
8. Patel & Choudhary : Wealth tax, Corporate Tax

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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

Advanced Concepts in Probability – Joint and Marginal Probability, Posterior Probability and Expected Value.

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

Vital Statistics : Death Rates, Birth Rates, Fertility Rates and Reproduction Rates

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)

6. Agarwal N.P.: Advanced Business Statistics

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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
4. H.P. Raina : Corporate Taxation- A Handbook
5. Shah C.K. : Tax Planning, RBD, Jaipur.
6. Patel and Choudhary: Tax Planning (Hindi & English).

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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

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

Unit II

Consolidated Financial Statement – 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. Ravi M Kishore : Advanced Accounting
2. Sehgal & Sehgal : Corporate Accounting
3. Gupta S. P. : Company Accounts Volume II

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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

Introduction : Meaning and Significance Of Security Analysis, Type Of Securities, Investment : Nature And Scope Of Investment Analysis, Elements Of Investments Avenues Of Investment, Approaches To Investment Analysis, Concepts of Return And Risk, Security Return And Risk Analysis, Measurement Of Risk And Return.

Unit II

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

Unit III

Public Issue : SEBI Guidelines On Public Issue, Size of Issue, Pricing of Issue, Promoters Contribution Appointment of Merchant Bankers, Underwriter, Brokers, Registrars, Managers, Bankers & Allotment of Shares.

Unit IV

Secondary Market : Role, Importance, Types Of Brokers, Trading Mechanism, Listing Of Security, Depository – Role and Need, Depository Act - 1996

Unit V

Fundamental Analysis : Economics Analysis, Industry Analysis and Company Analysis. Technical Analysis : Trends, Indicator, Indices and Moving Averages Applied in Technical Analysis

Recommended Books :

1. Security Analysis and Portfolio Management : P. Pandian
2. Investment Analysis and Portfolio Magagement · Madhumati. Rangrajan

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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

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 v/s Financial Analysis and procedure of credit rating

Unit-V

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

Books Recommended:

1. Avdhani A.V.: Financial Services in India, Himalaya Publications.
2. Khan M.Y.: Financial Services, Tata McGraw Hills.
3. Bhole L.M.: Financial Markets and Institutions.
4. Agashe Anil: Financial Service Markets and Regulations.

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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

Introduction to Operations Research, Characteristics, Types of Models, Techniques, Scope, OR 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

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:

1. Khandelwal and Gupta: Operations Research; Ajmera Book Company ,Jaipur
2. Vohra, N.D. Quantitative Techniques in Management,Tata McGraw Hill
3. Tulsian and Pandey, Quantitative Techniques, Pearson Education
4. Sharma J. K., Operations Research

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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

Computerized Accounting by using Excel in Business Application: Introduction of Excel, Payroll accounting, Assets accounting, Schedule forming part of the Balance Sheet, Application of Statistical & Accounting & Finance Functions, Graphs, Charts

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

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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

Standard Costing : Analysis of Variances - Cost and Sales Variances. Reporting and Accounting Procedure of Standard cost.

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. Ravi M Kishore : Advanced Management Accounting
3. Saxena & Vashist : Advanced Management Accounting

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M.COM. - ABST SEMESTER - III

Optional paper - ABS-302

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

Indentification of Nature of Supply- Inter State and Intra State Supply, Composite and Mixed Supply, Continuous Supply and Zero Rated Supply. Taxable and Non-taxable Supply, Exemptions, Composite Scheme of GST, Applicable Rates of GST.

UNIT- III

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

UNIT - IV

Procedure of Registration Under GST, Maintenance of Books and Records. Filling of Returns, Computation of GST, Payment of Tax, Reverse Charge, Refund of Tax.

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.
*   Dr. Harsh Vardhan: Goods & service Tax, Bharat Publication, Delhi.
*   Shah and Mangal: Goods and service tax, RBD, Jaipur.
*   Goods and Service Tax: P.C. Publications, Jaipur.
*   Bangar and Bangar: Beginor's guide to GST, Aadhya Publication, Allahabad.

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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

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, Krushal Wallis Test etc

Note . The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Books Recommended:

1 Croxton & Cowden : Applied Statistics
2 Karmel, P.H. . Applied Statistics for Economics
3 Gupta B.N. : Statistics
4 Sanchheti & Kapoor · Statistical Methods
5 K.N. Nagar : Elements of Statistics (Hindi)   Research methodology and Statistical Techniques
6 Mathur, Khandelwal, Gupta Gupta Business Stat (Hindi & English)

7. Mehta, Gupta: Research Methods in Management, RBD, Jaipur.
8. Himanshu Saxsena: Research Methods in 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)

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. Khandelwal and Gupta: Operations Research; Ajmera Book Company ,Jaipur
2. Vohra, N.D. Quantitative Techniques in Management,Tata McGraw Hill
3. Tulsian and Pandey, Quantitative Techniques, Pearson Education
4. Sharma J. K., Operations Research

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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

Derivatives - Definition – Types – Forward Contracts – Futures Contracts – Options Differences between Cash and Future Markets – Types of Traders Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.

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

Black - Scholes and Black 76 models

Unit IV

Advance derivative strategies, Hedging, Spread and arbitrage strategies

Unit V

Currencies and Commodities derivatives ,Commodity derivative strategies.

Books Recommended

1.   John.C.Hull, Options, Futures and other Derivative Securities', PHI Learning, 7th Edition, 2008
2.   Keith Redhead, 'Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs',– PHI Learning, 2008.
     Stulz, Risk Management and Derivaties, Cengage Learning, 1st Edition, 2008.
4.   Varma, Derivaties and Risk Management, 1st Edition, 2008.
5.   David Dubofsky – 'Option and Financial Futures - Valuation and Uses, McGraw Hill International Edition.
6.   S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2008.

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ABS - C03

Cost Audit

UNIT - I

Cost Accounting Standards (CAS): Introduction, Concept, Need and Significance.

CAS-1 to CAS 12

UNIT - II

CAS-13 to CAS 24

UNIT- III

Cost Audit: Meaning and origin of Cost Audit. Relevance and objectives of cost-audit nature, advantages and disadvantage of cost audit difference between financial audit and cost audit aspects of cost audit.

UNIT - IV

Cost Auditor- Qualification, Disqualifications, Appointment Rights and duties Professional Ethics. Cost Audit programme.

UNIT - V

Cost Accounting Records & Rules, Verification of Cost Records and Reports, Cost audit of Productivity, energy & Pollution Control, Companies (Cost Records and Audit) Rules, 2014, CARO-2016 under Indian Companies Act 2013

Books recommended:

- Jain, Khandelwal, Pareek Cost & Management Audit Ramesh Book Depot- Jaipur.
- Khandelwal: Management Audit Ramesh Book Depot Jaipur.
- Chaudhary D: Management Audit & Cost audit New Central Book Agency Kolkata.
- Ramanathan: Cost and Management Audit Tata, McGraw Hill, New Delhi, Kolkata.
- Rose T.G.: Management Audit (Gel & Co. Landon)
- Cona W.L. Management Audit (Prentice Hall)

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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

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

Capital Market Theories : Capital Market Line and Security Market Line, Risk Free Lending And Borrowings, Factor Model, Arbitrages Price Theory, Two Factors and Multifactor Model, Principal Arbitrage Portfolios.

Unit IV

Efficient Market Hypothesis : Portfolio Performance Evaluation : Measurement Of Return, Risk Adjusted Measure of Return, Market Timing

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

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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, GST Audit, Corporate Governance and Clause 49

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ABS - 402

Accounting for Service and Government Sector

UNIT - I

Final Accounts of Banking Companies.

UNIT - II

Financial Statement of life and Non-Life Insurance Companies.

UNIT- III

Final Accounts of Electricity Companies and Double Accounts System.

UNIT - IV

Government Accounting - Accounting Books: Daily Income Register, Cash book, Stock Register, Source of Capital and Revenue Receipt, Contingency Fund.

UNIT - V

Internal Audit, Departmental Audit and CAG audit in Government sector.

Books recommended:

- Ravi M. Kishore, Advance Accounting

- PC Tulsiyan

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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

Cost Cor   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

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ABS - D01

Stratagic Financial Management

UNIT - I

Indian Financial System, Introduction to Financial Market, Role of Financial Market in Economic Development. Financial Policy and Corporate Strategy, Strategic decision making framework, Corporate Valuation, Conceptual Framework of Valuation, Methods of Corporate Valuation.

UNIT - II

Risk Management, Identification of types of Risk faced by an organisation, Evaluation of Financial Risks, Evaluation of appropriate method for the identification and management of financial risk.

UNIT - III

Foreign Exchange Exposure and Risk Management , Exchange rate determination , Foreign currency market , Management of transaction, translation and economic exposures , Hedging currency risk , Foreign exchange derivatives - Forward, futures, options and swaps.

UNIT - IV

Mergers, Acquisitions and Corporate Restructuring, Conceptual Framework, Different Forms of Mergers and Acquisitions. Reverse Merger, Demerger, Ownership Restructuring , Management/Leveraged Buyouts , Cross Border Mergers

UNIT - V

Startup Finance. Introduction including, Sources of Funding, Start up India Initiative, Small & Medium Enterprises Market Size, Employment Generation and Contribution to GDP

Books recommended:

- Prasnna Chandra: Financial Management
- Khan & Jain: Financial Management
- Pandey I.M.: Financial Management
- Ravi M. Kishore: Financial Management
- Agarwal M.R. : 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

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

Project Control, Project Management Information System, Project Management Performance.

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
2 Dean J. : Capital Budgeting (Columbia University Press, New York, 1974)
3 Agarwal N.P. and Mishra B.K. : Project Planning, Ramesh Book Depot. Jaipur
4 Himanshu Saxsena: Project Management, RBD, Jaipur

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D................hours   Max. Marks 100

........ere will be five questions in all. The candidate will require to
........ll the questions selecting one question from each unit with an internal
.... (either/or)

........portant 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
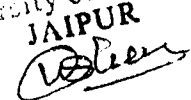AS 14 Accounting for Amalgamations, AS 20 Earnings per Share

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
AS 25 Interim Financial Reporting, AS 27 Financial Reporting of Interests in
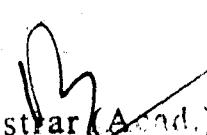Joint Ventures

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

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Max. Marks 100

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

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