UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

Accountancy & Business Statistics

Scheme for Course Work for
M.PHI. & PH.D.

(SEMESTER I\textsuperscript{st} & II\textsuperscript{nd})

Examination 2018
ABST
SEMESTER-I
(Scheme for Course Work for M.Phil. & Ph.D.)

Scheme for Course Work for M.Phil. & Ph.D is as follows:

1. Each paper shall consist of 100 marks, out of which 80 marks shall be for internal assessment and 20 marks for home assignment.

2. For a pass, a candidate shall be required to obtain (a) at least 40% marks in each paper and (b) a minimum of 50% marks in the aggregate of all papers prescribed.

3. 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).

4. 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.

Papers for Semester-I

Paper-I: Research Methodology

Paper-II: Corporate Financial Reporting

Paper-III: Contemporary Issues in Accounting and Finance

Paper IV: Preparation and Presentation of Synopsis and Viva-Voce
Paper-I

RESEARCH METHODOLOGY

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

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

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

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

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

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

Unit V

Books Recommended:-
1 Croxton & Cowden : Applied Statistics
2 Kamnel, 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, Ajmera Book Company, Jaipur (Hindi & English)
7 M.Jata, Gupta: Research Methods in Management, RBD, Jaipur.
8 Himanshu Saxsena: Research Methods in Management, RBD, Jaipur.
Paper-II
Corporate Financial Reporting

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

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

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

Unit II

Unit III
Financial Reporting by Non banking Finance companies and Merchant Bankers.

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

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

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

Books Recommended:-
2. Porwal, L.S.: Accounting Theory
3. Chakravorty H.: Accounting Theory
4. Jawhar Lal: Accounting Theory
5. Jawhar Lal: Corporate Financial Reporting
Paper-III
Contemporary Issues in Accounting & Finance

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

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

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

Unit II

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

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

Unit V

Books Recommended:-
1. I.M. Pandey: Financial Management
2. Khan and Jain: Financial Management
3. S.P. Gupta: Financial Management (Hindi)
4. Fisher and Jordan: Security Analysis and Portfolio Management (Prentice Hall)
8. Sinha, Hemlata and Balkishan: Investment Management (IFMR)
10. Agarwal, Agarwal: Jain, Bansal: Financial Reporting (Hindi)
11. Oswal, Mangal, Bidawat: Cost Analysis & Cost Control (Hindi & English)
Paper IV
Preparation and Presentation of Synopsis and Viva-Voce

Preparation of Synopsis & Review of Literature 50 Marks
Presentation and Viva-Voce 50 Marks
ABST
SEMESTER-II
(Scheme for M.Phil.)

Scheme for M.Phil. is as follows:-

1. Each paper shall consist of 100 marks, out of which 80 marks shall be for the external assessment and 20 marks for Internal assessment.

2. For a pass, a candidate shall be required to obtain (a) at least 40% marks in each paper separately in external assessment and internal assessment and (b) a minimum of 50% marks in the aggregate of all papers prescribed for the examination.

3. Successful candidates shall be classified as under:-

<table>
<thead>
<tr>
<th>Candidates obtaining 75% or more marks in the aggregate</th>
<th>First Division with distinction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Candidates obtaining 65% or more marks but less than 75% in the aggregate</td>
<td>First Division</td>
</tr>
<tr>
<td>Candidates obtaining 50% or more marks but less than 65% in the aggregate</td>
<td>Second Division</td>
</tr>
<tr>
<td>Candidates obtaining less than 50% in the aggregate</td>
<td>Fail</td>
</tr>
</tbody>
</table>

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

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

Semester-II (For M.Phil.)
Paper V: Advanced Accounting and Financial Reporting
Paper-VI: Recent Development in Cost Accounting
Paper-VII: Strategic Financial Management
Paper-VIII: Dissertation
Paper V
Advanced Accounting and Financial Reporting
Max. Marks:
External Exam.: 80
Internal Exam.: 20

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

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

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

Unit III
Environmental Accounting
Green Accounting
Carbon Credit Accounting

Unit IV
Creative Accounting
Computerized Accounting
Forensic Accounting and Auditing

Unit V
Hospital Accounting
Hotel Accounting
Agriculture Accounting

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

Recommended Books:
1. Jain, Khandelwal, Pareek : Higher Accounting (Hindi & English)
3. Porwal, L.S. : Accounting Theory
5. Jawhar Lal : Accounting Theory
7. Rawat: Accounting Standards.
Paper-VI
Recent Development in Cost Accounting

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

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

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

CAS 1 To CAS 5

Unit – II

CAS 6 To CAS 10

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

Unit – V

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

Books Recommended:

1. Maheshwari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi (Hindi & English)
2. Prasad N.K.: Principles and Practice of Cost Accounting
3. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratanam P.V. : Costing Adviser (Kitab Mahal)
5. Oswal, Mangal and Bidawat: Cost Analysis and Cost Control
6. Oswal-Modi and Mangal: Advanced Cost Accounting
7. Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi
Unit-1

Unit-2
Indian Capital Market : Role of Primary and Secondary Market Indian Capital Market, Instruments and Financial Derivatives — Stock Futures, Stock Options, Index Futures.

Unit-3

Unit-4
Portfolio Theory and Pricing — Efficient Market Theory, Random Walk Theory Markowitz Model of Risk Return Optimization, CAPM.

Unit-5
Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

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

Books Recommended:-

2. M. Pandey : Financial Management
4. S.P. Gupta : Financial Management (Hindi)
5. Fisher and Jordan : Security Analysis and Portfolio Management (Prentice Hall)
9. Sinha, Hemlata and Balkishan : Investment Management (IFMR)
Paper-VIII
Dissertation

Dissertation
Viva-Voce

Max. Marks. 75
Max. Marks. 25

Note:
1. Dissertation will be completed in the guidance of Supervisor on particular topic of research.
2. Supervisor will be allotted to all the students by the Head of The Department. Topic of Research will be allotted by the Supervisor.
3. Five Copies of Dissertation will be prepared in hard bound and cover should be lemon yellow cover in standard format which supervisor may explain.
4. Three copies of Dissertation will be submitted in the Department. One copy should be provided to the Supervisor at the time Supervisor is approving dissertation by his/her signature. One copy should be kept by the student for his/her record.
5. Dissertation should be submitted in the Department before Commencement of Examination.
6. Date of Viva-voce will be decided by the Head of Department in consultation with the external examiner appointed by Convener, B.O.S.