UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

M.Com.
Accountancy & Business Statistics

Semester Scheme

I/II Semester Examination 2020-21
III/IV Semester Examination 2021-22

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR
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-A02: Financial Reporting
ABS-A 03: Tax & Audit & Practical
ABS-A04: 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-B01: 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: Goods and Service Tax (GST)
ABS 303: Research Methodology

**Optional Courses (Select any three)**
ABS-C01: Operation Research for Decision Making
ABS-C02: Financial & Commodity Derivatives
ABS-C 03: Cost Audit
ABS-C04: 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-D01: 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 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 : (Quantitative Methods and Their Applications (Hindi)
5. : 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 Procedure or E filing or 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 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
4. Lakhota R.N : Assessment of Companies and their officers
5. Patel & Choudhary : Corporate Tax
ABST
M.Com Semester-I
ABS 103: Advance 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 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, 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 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 : Principal 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 Taxman 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

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

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 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Choudhary D : Management Audit and Cost Audit
2. Ramanathan : Cost and Management Audit
3. Rose T. G : Management Audit
4. Kamal Gupta : Contemporary Audit
5. Agrawal N P & Govind Pareek : Cost and Management Audit
6. Saxena & Vasisth : 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


Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 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 GST Return, Filing other Taxes Return, Depositing Tax, Assessment Procedure, use of Different Tax Forms

Note: The 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 : Direct Taxes
7. Lokhota R.N. : Assessment of Companies and their officers
M.Com(ABST) Semester-II

ABS201 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 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Sanchetti & Kapoor : Statistical Methods
2. Sanchetti & Kapoor : Business Mathematics
3. Mathur, Khandelwal, Gupta, Gupta : Advanced Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek : Statistical Analysis (Hindi)
5. Sharma, Jain & Pareek : Advanced Business Statistics (Hindi)
ABS 202 Tax Planning and 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


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 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
6. Patel and Choudhary : Tax Planning (Hindi & English)
M.Com(ABST) Semester-II

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

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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


Books Recommended:

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

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Jaipur
ABS-B 02: Financial Services

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
4. Agashe Anil: Financial Service Markets and Regulations
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, OR and Decision Making Limitations.

Unit –II
Linear Programming- Meaning, Properties and Assumptions, Formulation of LPP, Graphical Method of LP, Infeasible Solution, 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:
3. Tulsian and Pandey : Quantitative Techniques , Pearson Eduction

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ABS- B 04: Computerised 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

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


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
M.Com(ABST) Semester-III

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
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
Identification 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 Computation 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:
2. Dr. Harsh Vardhan : Goods & Service Tax, Bharat Publication, Delhi
3. Shah and Mangal : Goods and Service Tax, RBD, Jaipur
Semester-III
ABS303 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

Unit –V
Non- Parametric Tests, Mann Whitney, Krushal Wallis Test etc

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

Books Recommended:
4. Sanchheti & Kapoor : Statistical Methods
5. K.N. Nagar : Elements of Statistics (Hindi)
6. Mathur, Khandelwal, Gupta : ------ Me
7. Mehta, Gupta: Research Methods in Management, RBD, Jaipur
8. Himanshu Saxena: Research Methods in Management, RBD, Jaipur

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Semester-III

ABS–C-01: Operation Research for 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


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:


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Jaipur
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

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 Future 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 Black Schales and Black 76 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:


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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:

1. Jain, Khandelwal, Pareek Cost & Management Audit Ramesh Book Depot- Jaipur
2. Khandelwal: Management Audit Ramesh Book Depot Jaipur
5. Rose T.G. Management Audit (Gel & 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, Portfolio Total Risk, Portfolio Market Risk and Unique Risk, Sharpe Optimization Solution..

Unit –III


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 Management Madhumati Rangrajan

[Signature]

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Semester-IV
ABS401 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
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


Unit –V

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

Recommended Books:

1. Ravi M Kishore, Advance Accounting
2. PC Tulsiyan

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ABS – 403 Cost Management for Decision Making

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 Co Decision Making – Relevant Cost Opportunity Cost and Differential 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.

Recommended Books:

1. Ravi M Kishore : Advance Management
2. Khan & Jain : Management Accounting, Text and Cases
3. Pandey I. M.: Management Accounting
4. Mehta B.K. : Management Accounting
ABS – D01

Strategic Financial Management

Unit –I


Unit –II


Unit –III


Unit –IV


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:

1. Prasna Chandra : Financial Management
ABSD 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 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
ABS D 03 Accounting Standards

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 IPRS,

AS 1 Disclosure of Accounting Policies, AS3Cash Flow Statements (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, AS28 Impairment of Assets

Unit -III

AS 7 Construction Contracts (Revised), AS 11The 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 Investment 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
ABS D 04 Dissertations

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.