



Maharaja Surajmal Brij University

Bharatpur (Raj.)

SYLLABUS

ABST

M.Com. (Final)

Only For Session
2020-21


अकादमिक प्रभारी
महाराजा सुरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

ABST
M.Com (Final)

M.Com Final

- CP5 Goods And Service Tax (GST)
CP6 Advanced Accountancy
CP7 Management Accounting and Financial Reporting
OPTIONAL PAPER (Choose any two)
OP 1. Operation Research and Quantitative Techniques
OP 2. Tax Planning
OP 3. Strategic Financial
OP 4. Cost & Management Audit
OP 5. Dissertation (Only for regular students who secured 55% or above in the M. Com (prev.) examinations)

CP5: Goods and Service Tax (GST)

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

GST:- Introduction, Overview, Benefits, Comparison with earlier indirect tax regime, Historical developments, including CGST, IGST, state, and UTGST and compensation to states.

UNIT-II

Identification of nature of Supply- Inter State and Intra State, Continuous Supply, Taxable and Non-taxable Supply, exemptions composition schemes.

UNIT-III

Concepts relating to Input tax credit.

UNIT-IV

Maintenance of Records and Books- invoicing, e-way billing, Inter-State Credit Note, Debit Note, Filing of Returns

UNIT-V

Administration of GST, assessment, demand and recovery.

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CP6 :- Advanced 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

Accounting for Banking Companies.

Unit-II

Accounting for Insurance Companies: General Insurance & Life Insurance, Valuation of Tangible Assets.

Unit-III

Valuation of Shares.

Unit-IV

Accounting for Corporate Restructuring: An Introduction, Internal Reconstruction.

Unit-V

Consolidated Financial Statement : Meaning, Holding Company in India, Concept of subsidiary companies, advantages, relevance with Indian Companies Act, 2013, Documents to be attached with the Balance Sheet of holding company, Consolidated Balance Sheet

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. Agarwal B.D. : Advanced Financial Accounting.
2. Shukla Grewal: Advanced Accounts.
3. R.L. Gupta and R. Radhaswami : Advanced Accounts Vol. I & II.
4. Mongn, Sehgal, Ahuja: Advanced Accounts, Vol. II.
5. Jain & Narang : Advanced Accounts.
6. Jain, Khandelwal, Pareek: Advanced Corporate Accounting (Hindi & English).
7. Agarwal, Sharma: Advanced Corporate Accounting.



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Only For Session

2023-24

CP7:- Management Accounting and Financial Reporting

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

Tools of Financial Analysis: Cash Flow Analysis: Capital Structure - Determinants, Capital Structure Theories, Leverages Ratios.

Unit-II

Working Capital Management, Estimation of Working Capital Requirements, Inventory Management, Receivables Management, Cash Management.

Unit-III

Corporate Financial Reporting: Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with Special Reference to Published Financial Statements.

Unit-IV

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

Unit-V

Recent Developments in Financial Reporting System, Social 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.

Books Recommended:

1. Agarwal, Agarwal, Jain, Bansal : Financial Reporting (Hindi).
2. Batty J : Management Accountancy
3. Manmohan & Goyal: Principles of Management Accountancy
4. Hingorani N.L. & Ramanath A.R.: Management Accountancy
5. Agarwal & Agarwal: Prabhandkiya Lekhankan
6. Gupta S.P. : Prabhandklya Lekha Hindi
7. M.D. Agarwal and N.P. Agarwal: Management Accounting (Hindi)
8. K.G. Gupta: Management Accounting (Hindi)
9. N.M. Khandelwal : Management Accounting
10. M.R. Agrawal Management accounting. (Hindi and English)

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OPTIONAL PAPERS (Choose any two)

OPI:- Operations Research And Quantitative Techniques

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

Linear Programming: Graphic and Simplex Methods.

Unit-II

Transportation

Unit-III

Games Theory. Two persons zero-sum game: Pure and Mixed Strategy, Queuing theory: Single Channel Queuing Problems.

Unit-IV

Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Simulation Techniques.

Unit-V


Network Analysis- PERT.

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Books Recommended :

1. Agarwal N.P.: Operations Research, RBD, Jaipur
2. Churchman C. West: Introduction of Operations Research
3. Hadley & Whirthin : PERT CPM and Marketing Management and Inventory Control
4. Kothari, C.R.: Operation Research
5. Kapoor, V.K. : Operation Research
6. Mathur, Khandelwal, Gupta, Gupta: OR & QT, Ajmera Book Company, Jaipur.
7. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English).
8. R.K. Tailor: OR & QT, Shivam Book Dept, Jaipur.

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OP2:- Tax Planning (Optional Paper-2)

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.

Unit-II

Capital Gain & Tax Planning., Set off and Carry Forward of Losses.

Unit-III

Tax Planning and Form of Organizations., Diversion of Income.

Unit-IV

Tax Planning for Industrial Development.

Unit-V

Tax Planning.

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 (Hindi)
2. Singhanian V.K.: Direct Taxes Law and Practice
3. R.N. Lakhotiya : How to save income tax by Tax Planning
4. E.A. Srivastava : Corporate Tax Planning
5. RN. Lakhotiya : Tax Management
6. H.P. Raina : Corporate Taxation - A Handbook
7. C.K. Shah: Tax Planning 8. Patel, Choudhary : Tax Planning (Hindi & English)

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OP3 :- Strategic Financial Management (Optional Paper-III)

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

Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.

Unit-II

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

Unit-III

Security Analysis - Fundamental Analysis : Economic, Industry and Company Analysis, Technical Analysis - Market Cycle Model and Basic Trend identification, Different types of Charting, Support and Resistance, Price Pattern and Moving Averages.

Unit-IV

Portfolio Theory and Pricing - Efficient Market Theory, Random Walk Theory, Markowitz model of Risk Return Optimization, CAAM.

Unit-V


Mutual Fund Regulatory Framework, Evaluation of various schemes of Mutual Funds.

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Books Recommended:

1. Kulkarni P.V.: Financial Management
2. M. Pandey: Financial Management
3. Khan and Jain: Financial Management
4. S.P. Gupta: Financial Management (Hindi)
5. Fisher and Jordan: Security Analysis and Portfolio Management.
6. Jones, Tuttle and Heaton : Essential of Modern Investment (Ronald Press)
7. Gupta L.C.: Return on equities the Indian Experience (Oxford, New Delhi)

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OP4 :- Cost And Management Audit

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

Cost Audit: Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit.

Unit-II

Cost Audit Programme, Cost Accounting Records, Rules and Verification of Cost Records.

Unit-III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory.

Unit-IV

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/Objects, Scope, Aspects, Techniques and Procedures of Management Audit : Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions.

Unit-V

Review of Manufacturing Operations, Appraisal of Management decisions.

Books Recommended:

1. Khandelwal M.C. : Management Audit, Ramesh Book Depot, Jaipur (Hindi)
2. Chaudhary D. : Management Audit and Cost Audit, New Central Book Agency, Calcutta
3. Ramanathan: Cost and Management Audit, Tata Mcgraw Hill, New Delhi, Kolkata 4. Cona W.L. : Management Audit (prentic Hall) 5. Tikhe I.G. : Cost Audit and Management Audit (Bangalore Chapter of Cost Accountants) 6. Rose T.G. : Management Audit (Gel & Co. London) 7. Kamal Gupta: Contemporary Audit (Tata McGraw Hill) 8. Agarwal N.P. & Govind Pareek: Cost and Management Audit, Ramesh Book Depot, Jaipur 9. Saksena & Vasisth : Cost & Management Audit.

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OP5:- Dissertation

[Only for regular students who have secured 55 % or above
in the M.Com (Prev.) Examinations)

Dissertation- 50 marks and Viva- Voce-50 marks

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 College so as to reach the University before three weeks of the commencement of Examination.
6. Viva-Voce Exam of Dissertation should cover aspects related to the Dissertation. Viva- Voce Exam will be conducted by External Examiner, who will be appointed by the University.

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M.Com. ABST
M.Com. (Previous & Final)

M.Com Previous

CPI Direct Taxes

CP2 Advanced Cost Accounting

CP3 Research Methodology and Advanced Business Statistics

CP4 Cost Analysis And Cost Control

CP 1 - Direct Tax

Time: 3 hours.

Max. Mark.: 100

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

Unit - I

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

Unit - II

Assessment of Trust Assessment of Local Authorities.

Unit - III

Assessment of Non-Residents and Representative Assesse. Advance Ruling. Double Taxation Relief and Foreign Collaboration.

Unit -IV

Assessment of Co-operative Societies.

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Recommended Books :

1. Singhanian V.K. : Direct Taxes
2. Grish 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 : Wealth Tax, Corporate Tax
6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English)



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CP2 :- Advanced Cost Accounting

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

Development of Cost Accounting and cost concept- 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. 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 process, 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 and concept of Marginal Costing: Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing.

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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)

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CP3 :- Research Methodology And Advanced Business Statistics

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

Research: Meaning Objectives, Importance and Types of Research. Meaning, and concept of Research Methodology, Research Process, Data Collection and Data Analysis.

Unit-II

Theory of Probability and Theoretical Frequency Distributions - Binomial, Poisson and Normal Distribution.

Unit-III

Sampling Theory- Methods of Sampling, Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its Utility, Hypothesis Testing and Parametric and Non-Parametric Tests.

Unit-IV

Time Series

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. Chawla, Deepak and Neema Soudhi: Research Methodology.
2. Bajpai Navin: Business Research Methods.
3. Saneheti & Kapoor: Statistical Methods
4. K.N. Nagar: Elements of Statistics (Hindi)
5. Mathur, Khandelwal, Gupta, Gupta : Business Statistics, Ajmera Book Company, Jaipur (Hindi & English)
6. Sharma, Jain & Pareek: Research Methods, RBD, Jaipur (Hindi).
7. Mehta. Gupta: Research Methods in Management, RBD, Jaipur.
8. Himanshu Saxsena: Research Methods in Management, RBD, Jaipur
9. Sharma, Jain & Pareek : Advanced Business Statistics, RBD, Jaipur (Hindi)

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CP 4:- Cost Analysis and Cost Control

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

Objectives of cost accountancy, Techniques of Cost accounting, cost control and decision making, Preparation of cost reports. Productivity accounting : Ratio analysis to measure overall as well as factorial productivity.

Unit - II

Employees' Cost Analysis : Payment of salaries compensation and bonus to managerial personnel including directors, profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees, welfare and Fringe benefits. Manning, concept and difference between cost reduction, cost control and value analysis.

Unit - III

Statistical and OR Application for cost control in certainty, uncertainty and risk. Expected value of perfect information. BEP under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre Transfer pricing.

Unit - IV


Budgetary Control : Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, zero based budgeting.

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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. Bhar, B.K: Cost Accounting : Methods and Problems
4. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
5. Ashish K. Bhattacharya : Principles and Practice of Cost Accounting (Wheeler Publishers)
6. Ratanam P.V.: Costing Adviser (Kitab Mahal)
7. Ravi M. Kishor: Cost Accounting, Taxmann Publication, New Delhi

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