




MAHARAJA SURAJMAL BRIJ UNIVERSITY


ACCOUNTANCY & BUSINESS STATISTICS (ABST)

(ANNUAL SCHEME)

M.Com. (Previous) Examination

M.Com. (Final) Examination


अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)


अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)




11/11/2022

Group B

SCHEME OF EXAMINATION

M.Com (ABST)
(Annual Scheme)

Each Theory Paper

100 Mark

Duration: 3 Hrs.

Dissertation/Thesis/Survey Report/Field Works, if any

100 Marks

- The number of paper and the maximum marks for each paper/practical shall be shown in the syllabus for the subject concerned. It will necessary for a candidate to pass in the theory part as well in practical part (where prescribed) of a subject/paper separately.
- A candidate for a pass at each of the Previous and the Final Examination shall be required to obtain:-
 - At least 36% marks in the aggregate of all the papers prescribed for the examination, and
 - At least 36% marks in practical(s) wherever prescribed at the examination, provided that if a candidate fails to secure at least 25% marks in each individual paper at the examination and also in the Dissertation/Survey Report Field work, wherever prescribed, he shall be deemed to have failed at the examination notwithstanding his having obtained the minimum percentage of marks required in the aggregate for the examination. No division will be awarded at the Previous and the Final Examination. Division shall be awarded at the end of the Final Examination on the combined marks obtained at the Previous and the Final Examination taken together, as noted below:

First division	60%	of the aggregate marks taken together of the Previous and the Final Examination
Second Division	48%	

All the rest will be declared to have passed the examination.

- If a candidate clears any paper(s) Practical(s)/Dissertation prescribed at the Previous and/or Final examination after a continuous period of three years, then for the purpose of working out his division the minimum pass marks only viz. 25% (36% in the Case of practical) shall be taken into account in respect of such Paper(s)/Practical(s)/Dissertation are cleared after the expiry of the aforesaid period of three years: Provided that in case where a candidate required more than 25% marks in order to reach the minimum aggregate as many marks out of those actually secured by him will be taken into account as would enable him to make up the deficiency in the requisite minimum aggregate.

- The Thesis/Dissertation/Survey Report/Field Work shall be type written and Submitted in triplicate so as to reach the office of the Registrar at least 3 weeks before the commencement of the theory examination. Only such candidate shall be permitted to offer Dissertation/Field Work/Survey Report/Thesis (if provided at least 55% marks in the aggregate of all the papers prescribed for the previous examination in the case of annual scheme irrespective of the number of papers in which a candidate actually appeared at the examination).

- The Dissertation shall carry 50 marks and there shall be a viva-voce based on dissertation of 50 marks. The Viva-voce shall be conducted in the college/institution concern by the external examiner appointed by the university.

The dissertation shall be evaluated by two examiners independently and the average of the two awards shall be taken into consideration. However if the difference between two awards exceeds 20% of the Maximum marks, the dissertation shall be evaluated by third examiner and the average of the two nearest awards shall be taken into consideration. Note: Non-Collegiate candidates are not eligible to offer dissertation as per provisions of O.170-A.

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भरतपुर (रतन)

अकादमिक प्रभारी
महाराजा सुरजमल बज विश्वविद्यालय

7. The external examiner for conducting the practical examination shall be appointed by the university through BOS.
8. There will be 9 papers in all. Out of these 9 papers, 8 will be compulsory and one optional. A candidate will be required to appear in all compulsory papers in the Previous Examination and the four compulsory papers and one optional papers in the Final Examination. Dissertation in lieu of one optional paper can be offered by a collegiate/regular student secured at least 55% marks in the aggregate of the Previous Examination.
9. 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).
10. 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.

M.Com in Accountancy & Business Statistics

Annual Scheme

There will be 9 papers in all. Out of these 9 papers, 8 will be compulsory and one optional. A candidate will be required to appear in all compulsory papers in the Previous Examination and the four compulsory papers and one optional papers in the Final Examination. Dissertation in lieu of one optional paper can be offered by a collegiate/regular student secured at least 55% marks in the aggregate of the Previous Examination.

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).

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भरतपुर (राज.)

ABST
M.Com. (Previous)

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.
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.

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 : Welth Tax, Corporate Tax
6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English).

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24/5/18

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भरतपुर (राज.)

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. Production decisions based on marginal Costing and Differential Costing.

Unit-V

Pricing Decisions based on Marginal Costing and Differential Costing. Marketing decisions and other decisions such as own or lease, repair or replace, now or later, shut down or continue etc. based on Marginal Costing and Differential Costing.

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

Books Recommended:

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

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भरतपुर (राज.)

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 Analysis, Moments and Kurtosis.

Unit-V

Multiple Correlation & Multiple Regression and Association of Attributes.

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. Sanchheti & 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. New cost concepts : Activity Based Costing, On-line Costing life Cycle Costing. Target Costing and Balance Score Card and Value Chain Analysis.

Unit - V

Standard Costing: Variance analysis related to material, labour, overhead, sales and profit variances.

Note: The candidate shall be permitted to use battery-operated pocket calculator that should not have more than 12 digits, 6 function 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. 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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M.COM. ABST (FINAL)M.com - Final

CP5. Goods and Service tax (GST)

CP6. Advanced Accountancy

CP7. Management Accounting & Financial Reporting

Optional Paper : (Choose Any ~~one~~ two)

OP-1. Operation Research and Quantative Techniques

OP-2. Tax planning

OP-3. Strategic Financial Management

OP-4. ~~for~~ Cost and Management AuditOP-5. Dissertation (only for regular students)
Who secured 55% and above in
m.com previous examination.

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भरतपुर (राज.)

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CP-5 CP4: 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. Filing 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: Beginner's guide to GST, Aadhya Publication, Allahabad.

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भरतपुर (राज.)

M.Com- ABST (FINAL)

CP 6
ADVANCED 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

Double Account System (Including accounts of Electricity Companies), Accounting for Banking Companies

Unit-II

Accounting for Insurance Companies : General Insurance & Life Insurance, Valuation of Tangible and Intangible Assets (including Brand Valuation)

Unit-III

Valuation of Goodwill and Valuation of Shares.

Unit-IV

Accounting for Corporate Restructuring: An Introduction, Internal Reconstruction and Amalgamation.

Unit-V

Consolidated Financial Statements: 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 Financial Statements: Consolidation procedures, Consolidated with two or more subsidiaries, Consolidated Income statement and 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. Monga, 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

अकादमिक प्रभारी

महाराजा गुरुजल बृज विश्वविद्यालय
भरतपुर (राज.)

अकादमिक प्रभारी

अकादमिक प्रभारी
महाराजा गुरुजल बृज विश्ववि.
भरतपुर (राज.)

M.Com- ABST (FINAL)

CP-6
CP-7
MANAGEMENT ACCOUNTING AND FINANCIAL REPORTING

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

Tools of Financial Analysis: Ratio Analysis and Cash Flow Analysis: Capital Structure — Determinants, Capital Structure Theories, Leverages Ratios and Cost of Capital

Unit-II

Working Capital Management, Estimation of Working Capital Requirements, Inventory Management, Receivables Management, Cash Management, Management of Retained Earnings and Dividend Decisions with their financial implications.

Unit-III

Corporate Financial Reporting: Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with Special Reference to Published Financial Statements, Development of Accounting Standards in India and Abroad, Role of ICAI, Introduction of IFRS; Requirement of IFRS, Convergence of Indian AS with IFRS

Unit-IV

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

Unit-V

Recent Developments in Financial Reporting System, Social Accounting, Human Resource Accounting and Inflation 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. : Prabhandkiya Lekha Vidhi
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. Agarwal : Management Accounting, (Hindi and English)

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सहाराजी सूरजमल बूज विश्वविद्यालय
भरतपुर (राज.)

माता
Dr. A. D. Gupta
12/01/18
V.C. Noida

अकादमिक प्रभारी

M.Com- ABST

OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

(Optional Paper III)

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

Linear Programming: Graphic and Simplex Methods, Concept of Dual.

Unit-II

Transportation and Assignment Models

Unit-III

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

Unit-IV

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

Unit-V

Network Analysis- PERT and CPM, Crashing.

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. Agaewal 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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अकादमिक प्रभारी

Optional -IT

M.Com- ABST

OP2:- TAX PLANNING (Optional Paper-I)

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

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 and Managerial Decisions.

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

Books Recommended:-

- 1 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 R.N. 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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अकादमिक प्रभारी

Optional - BIT

M.Com- ABST

op-3

op-4 ~~op-3~~ STRATEGIC FINANCIAL MANAGEMENT (Optional Paper-IV)

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

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, CAPM.

Unit-V

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

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)
8. Bhalla V V

ment S. Chand & Co.

V.C. Mohan

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अकादमिक प्रभारी

M.Com- ABST

op-6 ~~op-6~~ - COST AND MANAGEMENT AUDIT (Optional Paper- VI)

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

Cost Audit: Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit. Application of Cost Accounting Standards. Cost Auditor and Professional Ethics.

Unit- II

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

Unit-III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service and Peer Review.

Unit-IV

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

Unit- V

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

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 J.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 Gaveona & Vasisth : Cost & Management Audit

अकादमिक प्रभारी
महाराजा सुरजमल बूज विश्वविद्यालय
भरतपुर (राज.)

अकादमिक प्रभारी

M.Com- ABST

OP-5

OP-8

OP-8

DISSERTATION (Optional Paper-VIII)

(58)

[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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12/11/18
Dr. D. D. Gupta
(12/11/18)
12/11/18
V. C. N. N. N.

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