

**MAHARAJA SURAJMAL BRIJ UNIVERSITY BHARATPUR
(RAJASTHAN)**



SYLLABUS

**Master of Commerce (M.Com)
in
Accountancy and Business Statistics (ABST)
Under
Faculty of Commerce**

Semester Scheme

**I & II Semester Examination 2025-26
& Onwards**

Satish
डॉ० सतीश कुमार
विभागाध्यक्ष
ABST (Commerce)
एम. एस. जे. कॉलेज, भरतपुर

Prakash
प्रमोद अकादमिक प्रचार

MAHARAJA SURAJMAL BRIJ UNIVERSITY, BHARATPUR (RAJASTHAN)

M.Com (ABST)

(ACCOUNTANCY AND BUSINESS STATISTICS)

SYLLABUS - SEMESTER SCHEME

SEMESTER - I

S.No.	Subject/ Paper Code	Particular's Course Discipline	Course Category	Contact Hours Per Week			Course Credit
				L	T	P	
1	ABS-30101-T	Applied Business Statistics	(CC)	4	0	0	4
2	ABS-30102-T	Direct Tax	(CC)	4	0	0	4
3	ABS-30103-T	Advance Cost Accounting	(CC)	4	0	0	4
4	ABS-30104-T	Management and Operational Audit (OR)	Elective Paper (CE) (Select any one)	4	0	0	4
	ABS-30105-T	Information System Accounting		4	0	0	4
5	ABS-30106-T	Financial Reporting (OR)	Elective Paper (CE) (Select any one)	4	0	0	4
	ABS-30107-T	Operation Research for Decision Making Techniques		4	0	0	4


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MAHARAJA SURAJMAL BRIJ UNIVERSITY, BHARATPUR (RAJASTHAN)

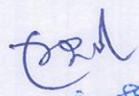
M.Com (ABST)

(ACCOUNTANCY AND BUSINESS STATISTICS)

SYLLABUS - SEMESTER SCHEME

SEMESTER - II

S.No.	Subject/ Paper Code	Particular's Course Discipline	Course Category	Contact Hours Per Week			Course Credit
				L	T	P	
1	ABS 30201-T	Advanced Business Statistics	(CC)	4	0	0	4
2	ABS 30-202-T	Taxation (Practical)	(CC)	0	0	8	4
3	ABS 30203-T	Advanced Corporate Accounting (OR)	Elective Paper (CE) (Select any one)	4	0	0	4
	ABS 30204-T	Financial Services		4	0	0	4
4	ABS 30205-T	Cost Audit (OR)	Elective Paper (CE) (Select any one)	4	0	0	4
	ABS 30206-T	Security Analysis		4	0	0	4
5	IRM.....	Introduction to Research Methodology		4	0	0	4


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Scheme of Examination for Postgraduate Programme as Per UGC Framework:

MSBU have offered two types of schemes of the examination detail below

Sr. No.	Scheme Type	Theory Credit	Practical Credit	Total Credit
1	Scheme-I	4	0	4
2	Scheme-II	4	4	4

Scheme Type-I & II : Scheme of the Examination for subjects having **Four** credit theory and **Four** Credit Practical only:

1 Credit = 25 marks for examination/evaluation (Paper Marks =100)

Continuous assessment, in which sessional work and the terminal examination will contribute to the final grade. Each course in Semester Grade Point Average (SGPA) has two components- **Continuous Assessment (CA)** (20% weightage) and **End of Semester Examination (EoSE)** (80% weightage).

Each Paper of EoSE shall carry 80% of the total marks of the course/subject. The EoSE will be of 3 hours duration.

Part-A: Part A of the paper shall have short answer type and multiple-choice questions of equal marks. This first question shall be based on knowledge, understanding and applications of the topics/texts covered in the syllabus.

Part B: Part B of the paper shall consist of 2 questions with an internal choice of each unit. The two questions will be solved each of the units with internal choice. **Second to fifth** questions shall be based on applications of the topics/texts covered in the syllabus.

Examination Pattern (4 Credit)

Type	Questions	Types of Questions	Marks
Part-A	Qus. 1	8 Compulsory short answer type or multiple-choice questions from all units and students should answer all questions.	2*8=16
	Qus. 2	Two questions are given from UNIT-I, make subsections if required. Student should answer only one question.	16 or 8*2=16
Part-B	Que. 3	Two questions are given from UNIT-II, make subsections if required. Student should answer only one question.	16 or 8*2=16
	Que. 4	Two questions are given from UNIT-III, make subsections if required. Student should answer only one question.	16 or 8*2=16
	Que. 5	Two questions are given from UNIT-IV, make subsections if required. Student should answer only one question.	16 or 8*2=16
		Total	80

Programme Outcome

The aim of this course is to enhance students understanding of legitimate ways of commerce, accounts & finance and Taxation to improve their analytical skills for industrial development, financial management and managerial decisions.

1. Proficiency in Accounting Practices

- **Outcome:** Develop expertise in recording, classifying, and summarizing financial transactions using various accounting frameworks.
- **Skills Developed:** Attention to detail, accuracy, problem-solving, application of accounting standards.

2. In-depth Understanding of Taxation Laws and Practices

- **Outcome:** Acquire knowledge of direct and indirect taxation, tax planning, and compliance with tax laws.
- **Skills Developed:** Critical thinking, legal interpretation, tax planning strategies.

3. Mastery of Goods and Services Tax (GST)

- **Outcome:** Learn the intricacies of GST, including registration, compliance, and return filing.
- **Skills Developed:** Regulatory knowledge, operational efficiency, compliance management.

4. Expertise in Management Accounting

- **Outcome:** Understand and apply management accounting techniques for internal decision-making and performance evaluation.
- **Skills Developed:** Strategic thinking, cost analysis, budgeting, and forecasting.

5. Ability to Analyze and Interpret Financial Statements

- **Outcome:** Develop the capability to analyze balance sheets, income statements, and cash flow statements for business evaluation.
- **Skills Developed:** Analytical skills, financial literacy, reporting proficiency.

6. Effective Use of Financial Tools and Software

- **Outcome:** Gain hands-on experience with accounting and financial software like Tally, QuickBooks, and ERP systems.
- **Skills Developed:** Technical proficiency, software literacy, data management.

7. Knowledge of Corporate Governance and Ethics

- **Outcome:** Understand the principles of corporate governance, ethical issues, and their application


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in business.

- **Skills Developed:** Ethical reasoning, integrity, leadership.

8 Practical Application through Case Studies and Projects

- **Outcome:** Apply theoretical knowledge to real-world scenarios through case studies, projects, and internships.
- **Skills Developed:** Practical application, project management, experiential learning.

9. Effective Communication and Presentation Skills

- **Outcome:** Develop the ability to communicate financial information effectively to various stakeholders.
- **Skills Developed:** Communication skills, presentation skills, report writing.

10. Global Perspective on Finance and Accounting

- **Outcome:** Understand global financial markets, international accounting standards, and cross-border taxation.
- **Skills Developed:** Global awareness, adaptability, cultural competence.


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ABST
M.Com Semester-I

ABS-301: Applied Business Statistics
30101-T

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

Objectives of the Course

1. Learning how to apply mathematical techniques to solve business problems, such as optimization, financial modeling, and decision-making.
2. Gaining proficiency in using statistical methods to analyze data, make forecasts, and draw meaningful conclusions for business operations.
3. Using quantitative analysis to support business decision-making processes, such as product pricing, production planning, and market analysis.
4. Developing critical thinking and problem-solving abilities through practical exercises and case studies.
5. Learning to interpret data, including graphs, charts, and statistical measures, to extract insights relevant to business performance.

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, Statistical Decision Theory & Statistical Quality Control


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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. Sanchheti & Kapoor: Statistical Methods
2. Sanchheti & 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)
6. Sharma, Jain & Pareek : Business Mathematics & Statistics (Hindi)

Course Learning Outcome

1. This course would equip the student with tools and models to analyze business data.
2. Help to analyze business problem by applying various statistical methods.
3. The learners will understand the basics of data science and data analytics.
4. It facilitate them with forecasting performance & optimizing operation.
5. It suggest ways to enhance profitable & decision making skill.


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ABST

M.Com Semester-I

ABS 202 - Direct Tax

30/02-T-

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

Objectives of the Course

1. Gain a thorough knowledge of the direct tax laws, including income tax, corporate tax, and other relevant direct taxes.
2. Learn how to compute taxable income for individuals, businesses, and other entities according to the applicable tax laws.
3. Study important tax cases, judicial rulings, and their implications on tax practices and policies.
4. Understand the administrative procedures and compliance requirements related to direct taxes, including audits, assessments, and penalties.
5. Stay updated with the latest amendments, notifications, and circulars issued by tax authorities and their impact on tax practices.

Unit -I

Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund Procedure, E filing of return

Unit-II

Assessment of Trust, Assessment of Local Authorities, Assessment of Co-operative Societies

Unit-III

Assessment of Non-residents and Representative Assessee;

Advance Ruling, Double Taxation Relief and Foreign Collaboration

Unit-IV

Assessment of Companies

Penalties and Prosecutions, Appeal, Revision and Tax Authorities



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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
3. Lal B.B.: Income Tax Law and Practice
4. Lakhotia R.N: Assessment of Companies and their officers
5. Patel & Choudhary: Corporate Tax

Course Learning Outcome

1. To provide a high-level of learning about the various heads of income, computation of total income and measures to deal with related problems, such as interest, refunds, penalties, persecutions
2. Impart knowledge about assessment of trust, local authorities, cooperative societies, non-residents and representative assessees.
3. Provide an understanding about advance ruling, double taxation, relief, and foreign collaboration.
4. By understanding direct tax laws one can plan their finances.
5. It help to minimize their tax liabilities and avoid heavy penalties for non-compliance
6. It enables students to compute tax & understand concepts of advance ruling double taxation, TDS, E Filing etc.
7. It help to understand the statics of people and various assessment areas.

Signature

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ABST

M.Com Semester-1

ABS : Advance Cost Accounting

30103-T

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

Objectives of the Course

1. To provide a comprehensive understanding of advanced cost accounting concepts and practices.
2. To equip students with the tools and techniques for effective cost control and cost reduction.
3. To analyze various cost control methods and their applications in real-world scenarios.
4. To enhance decision-making skills by using cost information to support business decisions.
5. To understand the role of cost accounting in strategic planning and management.

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

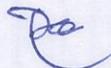
Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting.

Unit-III

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)
Marketing decisions and other decision based on Marginal Costing (Own or lease, replace, Now or later, shut down or continue only)


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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 (KitabMahal)
5. Ravi M Kishor: Cost Accounting Taxman Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting

Course Learning Outcome

1. Develops students' ability to construct accounting reports.
2. Student will learn to apply their knowledge by making decisions from such accounting information.
3. Students gain knowledge about types of cost accounts and develop analytical skills in this field.
4. They will learn process costing, marginal costing & how to prepare regular cost reports based on it.
5. It provides excellent scope for professional growth.


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ABST

M.Com Semester-I

ABS Management & Operational Audit

30104-T

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

Objectives of the Course

1. Familiarizing students with the principles and techniques of auditing, particularly focusing on management and operational aspects.
2. Teaching methods to identify and assess risks related to management practices and operational procedures within organizations.
3. Evaluating the effectiveness of internal controls in managing risks and achieving organizational objectives.
4. Understanding the regulatory framework and corporate governance principles that guide management and operational practices.
5. Assessing the performance of management functions and operational processes to enhance efficiency and effectiveness.

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

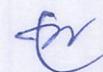
Review of Management Functions: Production, Distribution, Development, Personal and Industrial Relations, Review of Research and Development and General Management Functions.

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


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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

Course Learning Outcome

1. Develop students ability to construct management audit accounting reports.
2. It builds strong performance analysis auditing and management skill in the students.
3. It will build capability to verify that organizational policies and processes are being implemented or not.
4. It provides various ways to optimize efficiency of an organization.


उपकुलसांचव
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ABST

M.Com Semester-I

ABS : information system and accounting
-30105-T-

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

Objectives of the Course

1. Learn to use accounting software effectively for various financial transactions and reporting.
2. Develop proficiency in automating routine accounting tasks like data entry, calculations, and report generation.
3. Improve accuracy and efficiency in financial record-keeping and reporting through computerized systems.
4. Understand how computerized accounting systems integrate with other business processes and financial systems.
5. Gain skills in analyzing financial data and generating various reports required for decision-making and compliance.

Unit-I

Information System- Data and information concept, System concept, Open and closed system, Business as a system.

Unit-II

Information System Security. Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.

Unit-III

Accounting Information System- Categories of accounting information system. Architecture of AIS, Implementation of AIS, Major Accounting information system, financial information system.

Unit-IV

Transaction Processing and Computerized Commercial Application- TP Cycle, Data validation, Batch and on line processing, computerized commercial application. Computerized Accounting by using Excel- Application of Statistical and Accounting & Finance Functions, Use of Accounting Software application.

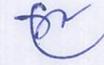

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Books Recommended: -

- 1 Information System and Accounting: Sharma, Agurwal, Mangal (Hindi & English)
- 2 Fundamentals of Computers V. Rajarumam3 Programming in CONOf- Schaun Series
- 4 Principles of Auditing- Tondon
- 5 Selecting the Computer System-Chorafas
- 6 System Analysis & Data Processing: Subramaniam and Menon
- 7 Computer Data Processing Ciordon B. Davix (Asian Edition)

Course Learning Outcome

1. To introduce the students basic of accounts and the usage of tally for accounting purpose.
2. Students will learn to create company enter accounting voucher entries, reconcile bank statement etc.
3. Develop analytical skill using tally & generate different types of financial statements.
4. Students will learn computerized accounting by using excel in business application.



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ABST

M.Com Semester-I

ABS Financial Reporting

-30106-T

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

Objectives of the Course

1. Learning how to read and interpret financial statements such as the balance sheet, income statement, and cash flow statement.
2. Learning how to prepare financial statements according to the relevant accounting standards.
3. Developing skills to analyze financial statements to assess the financial health and performance of an organization. Understanding the regulatory requirements and compliance issues related to financial reporting.
4. Recognizing the importance of financial reporting in decision-making processes within organizations, including investment decisions, credit decisions, and strategic planning.

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, Web Enabled Reporting, Value Reporting, Segment Reporting (AS-17).

Unit-IV

Human Resource Accounting, Inflation Accounting.

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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, KhandelwalPareek: Higher Accounting (Hindi and English)
2. Agarwal BD: Advanced Financial Accounting
3. Porwal, L. S: Accounting Theory
4. Agarwal, Agarwal Jain, Bansal: Financial Reporting, RBD, Jaipur (Hindi)

Course Learning Outcome

1. This course aims at equipping the students with the basic concepts of financial reporting.
2. Students will be exposed to various issues and developments in financial reporting.
3. It updates about the recent trends in the financial system.
4. The paper enables the students to have better understanding about human resource accounting.
5. It highlights the importance & environmental accounting as well.
6. Helps to create consolidated financial statement using the application of financial reporting standard.

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ABST

M. Com Semester-I

ABS 30107-T: Operation Research for Decision Making Techniques

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

Objectives of the Course:

1. Introduce students to the fundamental concepts, methodologies, and techniques used in operations research to solve decision-making problems.
2. Teach students how to formulate real-world problems as mathematical models, including linear programming, integer programming, and network models.
3. Develop students' ability to apply various optimization techniques to find the best solutions to decision-making problems. This includes methods like the Simplex method, duality theory, and sensitivity analysis.
4. Enhance students' quantitative analysis skills to analyze and interpret data for informed decision-making.

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. Simulation for Business Monte Carlo Method, Application of Simulation in Business Situations

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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

Course Learning Outcome

1. Helps to understand basic concepts of operational research and its applications.
2. Equips students with basic operations research tools & techniques.
3. Game theory can help students to predict how people behave when they are in competitive situation.
4. Students learn time and cost management techniques using PERT & CPM.
5. Help to develop practical skill in application of simulation business situations.



प्रभारी अकादमिक प्रथम

ABST
M.Com Semester-II

ABS : Advanced Business Statistics
30201-T

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

Objectives of the Course

1. Learning and applying advanced statistical methods beyond basic statistics, such as multivariate analysis, time series analysis, regression analysis, and hypothesis testing.
2. Equipping students with the skills to use statistical tools to make informed business decisions and solve complex business problems.
3. Developing proficiency in analyzing large datasets using statistical software and interpreting results effectively.
4. Understanding techniques for forecasting trends, predicting outcomes, and assessing risks based on statistical models.
5. Applying statistical techniques to real-world business scenarios, such as marketing analytics, financial analysis, operations management, and strategic planning.

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. ANOVA

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. Sanchheti & Kapoor: Statistical Methods
2. Sanchheti & 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)
6. Agarwal NP: Advanced Business Statistics

Course Learning Outcome

1. Mastery in applying advanced statistical methods to analyze and interpret data effectively.
2. Ability to make informed business decisions based on statistical analysis and data insights.
3. Competence in advanced statistical techniques including regression analysis, ANOVA, time series analysis, multivariate analysis, and non-parametric methods.



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ABST

M.Com Semester-II

ABS 3002 : Taxation (Practical)
30202-T

Objectives of the Course

1. Gain a comprehensive understanding of the principles, rules, and regulations governing taxation, both at the national and possibly international levels.
2. Learn how to apply theoretical knowledge to real-world scenarios through case studies, simulations, or practical exercises.
3. Understand the fundamentals of audit processes, including planning, execution, and reporting.
4. Familiarize oneself with the compliance requirements related to tax laws and audit standards applicable to businesses and individuals.
5. Enhance skills related to critical thinking, problem-solving, and decision-making in the context of tax planning and audit activities.

1. Obtaining PAN/TAN, Depositing of Income Tax, TDS, Advance Tax, Self-Assessment Tax, filing of Income Tax Return, TDS/TCS Return, Depositing Tax, Assessment Procedure, use of Different Tax Forms, Tax Audit
2. Obtaining GST Number, Depositing GST, Use of Different types of GST Forms, Filling of Various GST Return, Assessment, GST Audit

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. Singhanian VK: Direct Taxes
5. Girish Ahuja: Direct Taxes
6. Lal B.B.: Income Tax Law and Practice



प्रधान अध्यापक प्रथम

7. Lokhotia R.N.: Assessment of Companies and their officers

8. Patel & Choudhary: Wealth Tax, Corporate Tax

Course Learning Outcome

1. Students learn auditing process & methods that auditors use to obtain reliable audit evidence.
2. This subjects enable them to gain a sound judgment about an organizations financial status.
3. It help them to check whether the financial statements are prepared in accordance with the relevant accounting standards.
4. It provides a valuable opportunity to learn practically whatever has been learnt theoretically.



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M. Com Semester II

ABS ~~1003~~ Advanced Corporate Accounting

30203-T

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

Objectives of the Course

1. Gain a deep understanding of advanced accounting principles and practices, including consolidation, foreign currency transactions, and segment reporting.
2. Develop skills to analyze and interpret complex financial statements of corporations.
3. Learn to apply various accounting standards and regulations in the preparation and presentation of financial statements.
4. Understand accounting for corporate restructuring activities such as mergers, acquisitions, and amalgamations.
5. Gain knowledge of accounting for specialized transactions like share-based payments, financial instruments, and leases.

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.

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Books

Recommended:

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

Course Learning Outcome

1. Develop an in-depth understanding of financial statements for corporate entities, including consolidated financial statements.
2. Gain expertise in the consolidation of financial statements for parent and subsidiary companies, including handling inter-company transactions and minority interests.
3. Understand the accounting treatment for business combinations, mergers, and acquisitions under various accounting standards.
4. Achieve a thorough understanding of IFRS and GAAP, with the ability to apply these standards in preparing and analyzing financial statements.
5. Learn the principles and practices of segment reporting and interim financial reporting.
6. Gain a deep understanding of corporate taxation and its impact on financial reporting.



प्रभारी अकादमिक प्रश्न

ABST

M. Com Semester II

ABS : Financial Services

30204-T

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

Objectives of the Course:

1. Gain knowledge about various financial institutions, such as banks, insurance companies, investment firms, and their roles in the economy.
2. Learn about different financial instruments, including stocks, bonds, mutual funds, derivatives, and their uses in investment and risk management.
3. Study the functioning of financial markets, including stock exchanges, bond markets, and money markets, and understand their impact on the economy.
4. Develop skills to identify, assess, and manage financial risks using various tools and techniques.
5. Understand the regulatory framework governing financial services, including laws, regulations, and compliance requirements.

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



प्रभारी अकादमिक प्रथम

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

Course Learning Outcome

1. Gain comprehensive knowledge of financial markets, including equity, debt, forex, and derivatives markets.
2. Learn fundamental and technical analysis for valuing stocks, bonds, and other securities.
3. Understand the principles of portfolio theory and investment strategies.
4. Identify various types of financial risks, including market risk, credit risk, operational risk, and liquidity risk.
5. Understand the regulatory framework governing financial services, including key regulations and compliance requirements.
6. Learn the fundamentals of corporate finance, including capital structure, financing decisions, and dividend policy.
7. Understand the ethical issues and professional standards in the financial services industry.



प्रभारी अकादमिक प्रधन

ABST

M. Com Semester II

ABS Cost Audit

30205-7

Objectives of the Course:

1. Introduce the fundamental concepts, principles, and objectives of cost auditing.
2. Familiarize students with the legal and regulatory framework governing cost audits, including relevant laws, standards, and guidelines.
3. Teach the planning and execution of a cost audit, including the development of audit programs, audit procedures, and the collection of audit evidence.
4. Understand the requirements for maintaining cost records and documentation as per regulatory standards and the role of these records in the cost audit process.
5. Analyze techniques for cost control and cost reduction, and evaluate the effectiveness of cost management practices in an organization.

Unit-I

Cost Accounting Standards (CAS) Introduction, Concept, Need and Significance Cost Accounting Standards (CAS) 1 to 12.

Unit-II

Cost Accounting Standards (CAS) 13 to 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. Companies (Cost Records and Audit) Rules, CARO.

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प्रभारी अकादमिक प्रथम

Books Recommended:

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

Course Learning Outcome

1. In depth knowledge of cost audit ensures compliance with legal standards.
2. Student appraise about opportunities for cost saving and enhance financial transparency.
3. This subject help them to streamline expenses, save money and improve overall financial health of an organization.
4. It explains about the crucial role functions of cost auditor in accounting system.


उत्सुकता
प्रभारी अकादमिक प्रथम

ABST
M. Com Semester II
ABS Security Analysis
30206-T-

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

Objectives of the Course

1. Gain knowledge about various financial markets, including equity, debt, and derivatives markets.
2. Learn about different financial instruments and their characteristics.
3. Master different valuation methods for equities, bonds, and other securities.
4. Understand discounted cash flow (DCF) analysis, relative valuation techniques, and other models.
5. Study the concepts of risk and return in the context of investment decisions.

Unit-I

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

Unit-II

Financial 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 Rankers, 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.



प्रभासी अकादमिक प्रथम