



**UNIVERSITY OF RAJASTHAN  
JAIPUR**

**SYLLABUS**

**FACULTY OF COMMERCE**

**M.Com in Accountancy & Business Statistics**

**(Annual Scheme)**

**Previous Examination - 2016**

**Final Examination - 2017**

Prepared by - *[Signature]*

Checked by - *[Signature]*

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Asstt. Registrar (Acad-I)  
University of Rajasthan  
JAIPUR

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**SCHEME OF EXAMINATION**  
**M.Com (ABST)**  
**(Annual Scheme)**

Each Theory Paper	Duration: 3 Hrs.	100 Marks
Dissertation/Thesis/Survey Report/Field Work, if any.		100 Marks

1. 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.
2. A candidate for a pass at each of the Previous and the Final Examination shall be required to obtain:
  - i) At least 36% marks in the aggregate of all the papers prescribed for the examination, and
  - ii) 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.

3. 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.
4. 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.

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5. 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.
  6. 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.
  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, 6 will be compulsory and three optional. A candidate will be required to appear in three compulsory papers and one optional paper in the Previous Examination and the three compulsory papers and two 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.

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**M.Com in Accountancy & Business Statistics**  
**Annual Scheme**



There will be 9 papers in all. Out of these 9 papers, 6 will be compulsory and three optional. A candidate will be required to appear in three compulsory papers and one optional paper in the Previous Examination and the three compulsory papers and two 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).

M.Com-ABST (Previous) 2015-16

- CP1 DIRECT TAXES
- CP2 ADVANCED COST ACCOUNTING
- CP3 RESEARCH METHODOLOGY AND ADVANCED BUSINESS STATISTICS

(One Optional Paper from the list of Optional Papers)

M.Com -ABST (Final) 2016-17

- CP4 INDIRECT TAXES
- CP5 ADVANCED ACCOUNTING
- CP6 MANAGEMENT ACCOUNTING AND FINANCIAL REPORTING

(Two Optional Paper from the list of Optional Papers)

OPTIONAL PAPERS

- OP1 TAX PLANNING
- OP2 COST ANALYSIS AND COST CONTROL
- OP3 OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES
- OP4 STRATEGIC FINANCIAL MANAGEMENT
- OP5 INFORMATION SYSTEM AND ACCOUNTING
- OP6 COST & MANAGEMENT AUDIT
- OP7 COMPUTERIZED ACCOUNTING (Theory-50 Marks and Practical- 50 Marks) {Only for Regular Students}
- OP8 DISSERTATION [Only for Regular Students who secured 55 % or above in the M.Com (Prev.) Examinations]

M.Com- ABST (PREVIOUS)



CPI:- DIRECT TAXES

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**

Advance Payment of Tax, TDS, Interest on Taxes & Refund and Tax Authorities. Assessment Procedure, Penalties, Prosecutions, Appeal, Revision and Double Taxation Relief.

**Unit-II**

Assessment of Co-operative Societies, Representative Assessee, Trust and Non-Residents.

**Unit-III**

Assessment of Companies.

**Unit-IV**

Introduction of Wealth Tax, Exempted Wealth, Deemed Wealth, Valuation of Wealth.

**Unit-V**

Computation of Net Wealth & Wealth Tax Liability and Assessment Procedure of Wealth Tax.

**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. Singhanian V.K. : Direct Taxes
2. Grish Ahuja : Direct Taxes
3. Lal B.B. : Income Tax Law and Practice
4. Lakhota R.N. : Assessment of Companies and their Officers.
5. Patel & Choudhary : Direct Taxes ( Hindi & English)
6. Modi, Shah, Mangal & Saini: Direct Taxes ( Hindi & English)

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M.Com- ABST (PREVIOUS)

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 concepts. 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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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 Saxena: Research Methods in Management, RBD, Jaipur.
9. Sharma, Jain & Pareek: Advanced Business Statistics, RBD, Jaipur (Hindi).

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CP4:- INDIRECT TAXES

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**

Introduction of CST, Inter State Sales, Declared Goods, Registration of Dealer under CST, Computation of Taxable turnover & Tax Liability under CST, Assessment Procedure.

**Unit-II**

Introduction of VAT, Exemption and Exempted Goods, Incidence of Tax and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filing of Returns.

**Unit-III**

Introduction, Classification of goods, Basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

**Unit-IV**

Introduction of Custom Duty, Prohibition relating to illegal Import & Export, Procedures of Import & Export and Export promotion Schemes, Valuation of Goods and Computation of Custom Duty.

**Unit-V**

Introduction of Service Tax, Taxable Services and Negative List including Exemptions, Registration for Service Tax, Valuation of Services, rate of Service Tax, point of taxation and Computation of Service Tax Liability.

**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 Patel, Choudhary and Sharma : Indirect taxes, (Hindi & English)
- 2 Bangar, Bangar & Sodani : Indirect taxes, Aadhya Prakashan, Jaipur (Hindi & English)
- 3 V.S. Datey: Indirect taxes, Taxmann, New-Delhi.
- 4 Modi, Shah, Mangal & Saini: Indirect Taxes. ( Hindi & English)



M.Com- ABST (FINAL)



CP5:- 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

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CP6:- 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)

M.Com- ABST

OP1:- 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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OP2:- COST ANALYSIS AND COST CONTROL (Optional Paper-II)

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.

Meaning, 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 functions and 2 memories and should be noiseless and cordless

**Books Recommended:**

- 1 Maheshwari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi (Hindi & English)
- 2 Prasad N.K. : Principles and Practice of Cost Accounting
- 3 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 Oswal, Mangal and Bidawat : Cost Analysis and Cost Control (Hindi & English)
- 8 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi

OP3:- 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.

M.Com- ABST

OP4:- 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.

M.Com- ABST

OP5:- INFORMATION SYSTEM AND ACCOUNTING (Optional Paper-V)

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**

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.

**Unit – V**

Computerized Accounting by using Excel- Application of Statistical and Accounting & Finance Functions, Use of Accounting Software application.

**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 Information System and Accounting : Sharma, Agarwal, Mangal (Hindi & English)
- 2 Fundamentals of Computers V. Rajaramam
- 3 Programming in COBOL- Schaum Series
- 4 Principles of Auditing- Tondon
- 5 Selecting the Computer System- Chorafas
- 6 System Analysis & Data Processing: Subramaniam and Menon
- 7 Computer and Data Processing- Gordon B. Davis (Asian Edition)

**OP6:- 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 Saxena & Vasisth : Cost & Management Audit



**OP7:- COMPUTERIZED ACCOUNTING (Optional Paper-VII)**  
(Only for Regular Students)

**Theory: 50 Marks**

**Duration: 3 Hrs.**

**Practical : 50 Marks**

**Duration: 3 Hrs.**

**Unit-I**

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements, Manuals Accounting V/S, Computerized Accounting, Accounting with Tally: Introduction, Getting Functional with Tally, Company Creation, Company Features and Configurations.

**Unit-II**

Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting Vouchers, Accounting Voucher Entry.

**Unit-III**

Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventory Vouchers, Inventory Voucher Entry and Invoicing.

**Unit-IV**

Generation of Financial Statements:- Trial Balance, Profit & Loss Account, Balance Sheet, Fund Flow, Cash Flow, Ratio Analysis and Budget, Generation of Accounting Books & Registers: Ledger, Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Generation of Inventory Books & Reports: Stock Summary, Stock Category Summary, Purchase Order Book and Sales Order Book.

**Unit-V**

Technological Advantages of Tally: Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.

**PRACTICAL**

**Practical: 50 Marks**

**Duration: 3 Hrs.**

**Note:** Computer Practical should cover practical aspects related to the above syllabus. Practical will be conducted by Internal as well as External Examiner. External Examiner will be appointed by the University.

**Recommended Books:-**

1. A.K. Nadhani and K.K. Nadhani- Implementing Tally BPB Publications, New Delhi.
2. Namrata Agarwal- Tally, Dream Tech, New Delhi.
3. Tally, Sridharan, Narmadha Publication.

M.Com- ABST

OP8:- DISSERTATION (Optional Paper-VIII)

[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.