

# **M.G.S. UNIVERSITY BIKANER**

**BIKANER**

**SYLLABUS**

**SCHEME OF EXAMINATION AND**

**COURSES OF STUDY**

**FACULTY OF COMMERCE**

**M. COM. (A.B.S.T.)**

**M.COM. PREVIOUS EXAMINATION- 2021**

**M. COM. FINAL EXAMINATION \_ 2022**



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## M.Com. A.B.S.T

### SCHEME OF EXAMINATION

Each theory paper	3 Hrs. Duration	100Marks
Dissertation Thesis/Survey Report/Field Work. If any		100Marks

1. There shall be three (03) sections in the Question paper.

**Section A** shall consist of ten questions (02 questions from each Unit), of 02 marks each, all compulsory to be answered in around 50 words.

**Section B** shall consist of seven (07) questions (at least 01 question from each Unit), of 08 marks each, to be answered in around 200 words. Five questions must be answered out of given seven

**Section C** shall consist of four (04) questions (maximum 01 question from each Unit), of 20 marks each, to be answered in around 500 words. Two questions must be answered out of given four.

The number of paper and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately.

2. A candidate for a pass at each of the Pervious and the Final Examination shall be required to obtain (i) atleast 36% marks in the aggregate of all the papers prescribed for the examination and (ii) atleast 36% marks in practical (s) whenever prescribed the examination provided that if a candidate fails to atleast 25% marks in each individual paper 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 Pervious Examination, Division shall be awarded at the end of the Final Examination combined marks obtained at the Pervious and the Final Examination taken together, as noted below :

First Division	60%	of the aggregate marks taken together
Second Division	48%	of the Pervious and the final Examination.

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

3. If a candidate clears any paper (s) Practical(s)/Dissertation Prescribed at the Pervious 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 year, provided that in case where a candidate require more than 25% marks in order to reach the minimum aggregate as many marks out of those actually secured by him will betaken into account as would enable him to make the deficiency in the requisite minimum aggregate.

4. The Thesis/Dissertation/Survey Report/Field Work shall be typed & written and submitted in triplicate so as to reach the office of the Registrar atleast 3 weeks before the commencement of the theory examinations. Only such candidates shall be permitted to offer dissertation/Fields work/Survey Report/Thesis (if provided in the scheme of examination) in lieu of a paper as have secured atleast 55% marks in the aggregate of all scheme and I and II semester examination taken in the case of semester scheme, irrespective of the number of paper in which a candidate actually appeared at the examination.

N.B. (i) Non-Collegiate candidates are not eligible to offer dissertation as per Provision of 170-A

### **DISTRIBUTION OF PAPERS**

There will be 9 papers in all. Of these 9 papers 7 papers will be compulsory and 2 optional. A Candidate will be required to offer four compulsory papers in previous and remaining three compulsory papers and 2 optional papers in the Final examination. Each paper will be of 100 marks and 3 hours duration. Dissertation in lieu of the paper can be offered at the Final Examination provided that a candidate secures at least 55% marks in the aggregate of the previous examination.

### **M.COM. PREVIOUS (FOUR PAPERS-ALL COMPULSORY)**

Paper I	: Management Accounting and financial Control.
Paper II	: Research Methodology and Statistical Techniques.
Paper III	: Higher Accounting
Paper IV	: Cost Accounting and Cost Control.

## **M.Com. Final**

**(Five Papers-Three Compulsory and any Two Optional Papers)**

### **COMPULSORY PAPERS .**

- PaperV : Direct & Indirect Taxes  
Paper. VI : Operations Research  
PaperVII : Management and operational Audit.

### **OPTIONAL PAPERS (ANY TWO)**

- Paper VIII : Advanced Costing Problems.  
Paper IX : Project Planning, Appraisal and Control  
Paper X : Taxation & Tax Planning  
Paper XI : Dissertation (Subject to the approval of the topic of survey work and a candidate being adjudged suitable for undertaking such work.)

## **M.Com. (PREVIOUS)**

### **ACCOUNTANCYANDBUSINESS STATISTIECS**

#### **PAPER 1- MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL**

##### **Unit-1 .**

Introduction, Meaning, objective, scope and limitations of Management Accounting. Function and Organization of Management Accounting. Role of Management Accountant. Financial Statement Analysis: Nature of Financial Statement, need for their analysis. Techniques of financial Statement Analysis: Ratio Analysis, Comparative analysis, Common size Analysis, Trend Analysis.

##### **Unit -II**

Funds Flow analysis and Cash Flow analysis.

##### **Unit -III**

Financing of Capital: Concept of capital with reference to (1) Sources (Equity v/s Borrowed Capital). (2) Period (Short Term V/s Long Term capital) (3) Application (Fixed and Working Capital). Determination of Capital requirements (Short term and Long term). Factors affecting working capital requirements. Concept and Calculation of return

on Capital employed. Capitalisation : over and under capitalisation. Designing of Capital Structure in term of availability of sources of Finance and Maximization of return on Capital employed, Capital gearing, trading on equity. Regulation of Capital issues in India.

#### **Unit~ IV**

Capital expenditure decisions. Cost of Capital. Installing information system in Business House.

#### **Unit-V**

Reporting: Presentation of Accounting and Financial data to Management through reports and statement, interpretation of reports and statements. Forecasting.

Decision Making :The Accounting and decision Establishment decisions, operating decisions, Financial and Non Financial Consideration, New aids to decision making including C.P.M. PERT and Linear Programming.

#### **Suggested Books:**

- 1 J. Batty : Management Accountancy
2. R.N. Anthony : Management Accounting Principles.
3. Brown and Howard : Principle and Practice of Management Accountancy.
4. N.K. Kulshrestha : Approach to Management Accounting
5. S.N ..Chakrabarty : Management Accountancy.
6. N. Sarkar : Management Accountancy
7. Sen Gupta: Management Accountancy .
8. N. Sarkar : An Outline of Management Accountancy.
9. S.P. Gupta :Management Accounting (Hindi) .
10. J.K. Agarwal and R.K. Agarwal :PrabandhakeeyaLekhankan (Hindi) .
11. M.R. Agrawal: Prabandhakeeyalekhankan (Hindi)
12. Man Mohan &Goyal : Management Accounting
13. Management Accounting: Oswal, Gupta. Surolia& Sharma (Kailash BookDepot) . .

#### **Books for Reference :**

1. Kholer :Accounting for Management
2. Murphy: Management Accounting.
3. Kuchhal : Financial Management

4. S.N. Maheshwari: Management Accounting
5. Bahadur Murao: Management Accounting
6. S.B. Chaudhary : Management Accounting

## **Paper II : RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES**

### **Unit -I**

Introduction to Research: Nature, Objects & Utilities. Types of Research- fundamental, applied policy purpose, explanatory, descriptive, predicative. Process of Research hypothesis formulation and all Principles testing them, Chi-square Test, Research design-data sources, Data collection Methods, Statistical Analysis and operation designs. Analysis of research data, report writing, Referencing, bibliography.

### **Unit-II**

Interpolation and Extrapolation: meaning and importance, assumptions. Graphics methods of curve fitting. Algebraic, Binomial, Lagrange's, Newton's Method for Advancing Difference, Newton's Method of Divided Difference. Moments and Kurtosis.

### **Unit -III**

Association of Attributes: Meaning, Classification According to Attributes. Method of calculation of association between attributes. Partial association consistence of data. Elements of probability: Theorems of simple, total and compound probabilities, Mathematical expectation.

### **Unit- V.**

Theoretical Frequency Distributions : Elementary knowledge of Normal, Binomial and Poisson distributions and application to business problems. Analysis of variance: One way and two way classifications, Design of Experiments & Elementary Treatment.

### **Unit-V**

Elementary Sampling Theory : Basic ideas, statistics and parameters, sampling and non- sampling errors, sampling distributions and standard error, sampling of variables. Tests of significance: z, t, f & chisquare. Review of sampling Methods.

**Suggested Books:**

1. शर्मा जैन पारीक शोध प्रणाली एवं वांख्यिकी प्रविधियां रमेश बुक डिपो जयपुर
2. B.N. Gupta : Sankhyaki
3. K.N.Nagar : SankhyakikeMoolTattwa
4. Neiswanger: Elementary Statistical Method as Applied to Business and Economics Data.
5. Croxton&Cowden : Applied General Statistics.
6. Croxton&Cowden : Practical Business Statistics.
7. D,N. Elhance : Fundamentals of Statistics. Kitab Mahal, Allahbad
8. माथुर खण्डेलवाल : शोध प्रणाली एवं सांख्यिकी प्रविधियां अजमेरा बुक कम्पनी
9. Chaudhary, C.M.: Research Methodology.
10. Sancheti, Kapoor : Statistics (Sultan Chand & Sons)

**Paper-III : HIGHER ACCOUNTING****Unit -I**

Concept and Measurement of Profit in Economics and Accounting, Determination and Disposal of Profits with special reference to Companies Act., 1956. Accounting for Agriculture Farms, Responsibility Accounting.

**Unit -II**

Accounting for Investment & Stock Market transactions. Human Resource Accounting. Social Accounting (Elementary Knowledge). Accounting for price level changes with special reference to inflation. accounting : meaning, significance and limitations, Various Approaches and methods, partial and total revaluations. Special study of problems related to valuation of inventories and depreciation accounting under changing price level.

**Unit-III**

Internal & External Reconstruction, formulation of schemes and recording in books of accounts. Problems related to amalgamation and absorption of Companies. Problems of Demerger.

**Unit-IV**

Accounts of Holding and Subsidiary companies under the Companies Act, 1956  
Preparation of Consolidated Balance Sheet and Profit & Loss Account. Indian  
Accounting Standards (all) International Accounting Standards (Elementary  
Knowledge).

### **Unit-V**

Accounts of Companies in liquidation. Final Accounts of Banking and Insurance  
Companies (including Life Insurance)

#### **Suggested Books:**

1. R.R. Gupta :Advanced Accountancy
2. Shukla &Grewal :Advanced Accounts
3. R.L. Gupta :Advanced Accountancy - Theory Methods and Application.
4. Chakrabroty :Advanced Accountancy .
5. A.N. Agarwal :Higher Science of Accountancy
6. J.R. Batliboi :AdvancedAccountancy
7. जैन खण्डेलवाल पारीक उच्चतर लेखांकन रमेश बुक डिपो
8. Chaturvedi T.N.: Government Accounting & Budgeting IIPA, New Delhi

#### **Books for Reference:**

1. Pickles : Accountancy.
2. Croxton, Smith & Brown: Advanced Accountancy
3. Davidson & others :Inflation Accounting (Tata Megraw Hill; New Delhi)

## **PAPER IV : COST ACCOUNTING AND COST CONTROL**

### **Unit -I**

Organization of the costing departments and its integration with other departments,  
installation of costing system and modification thereof.Design of forms and records  
maintained under the Companies Act.Management control and cost information  
system.Performance reporting at various levels of management.Operating costing.

### **Unit- II**

Process costing emphasis on inter-process-profit and equivalent production.Job, batch  
and contract costing.

### **Unit - III**

Standard Costing- Material, Labour, Sales and Overhead Variances.Budgetary Control.



#### **Unit - IV**

Marginal Costing and Break Even Analysis, Marginal Costing and managerial decisions. Differential costing and managerial decisions. Transfer Pricing: Divisional Performance and Transfer Pricing, corporate view point, Transfer pricing determination, Transfer pricing in international business.

#### **Unit-V**

Cost Control Accounts. Integral Accounts. Reconciliation of Financial and Cost Accounting.

#### **Suggested Books:**

1. Matz, Curry & Frank : Cost Accounting
2. Charles Horngren : Cost Accounting : A Managerial Emphasis.
3. Bhar: Cost Accounting Methods & Problems.
4. M.L. Basu : Costing .
5. M.L. Oswal : Cost Accounting & Cost Control.(Hindi)
6. Swaminathan : Lectures in Costing.
7. B. Banerjee: Costing
8. Maheshwari & Mittal : Cost Accounting (Hindi & English Editions).
9. Jain, Khandelwal, Pareek: Cost Accounting & Cost Control  
(Ramesh Book Depot. Jaipur)

#### **Books For Reference :**

1. Owler & Brown : Wheldon's Cost Accounting and Costing Methods.
2. Nikerson : Managerial Cost Accounting Analysis .
3. Backer & Jacobsen : Cost Accounting.
4. Growing Shielos : Cost Accounting Principles and Practice: .
5. Smith O.E. : Advanced Cost Accountancy. .
6. Welker : Principles of Cost Accountancy.
7. Thomas : Reading in Cost Accounting, Budgeting and Control.
8. Gillespie : Cost Accounting and Control. . .
9. Gardner: Profit Management and Control.
10. Harrison : Differential Cost and Management Decisions.
11. Horngren & Foster : Cost Accounting - A Managerial Emphasis.