

Paper 1
DIRECT TAX

Time : 3 hours.

Max. Mark.: Written Exame 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 Assessee.
Advance Ruling, Double Taxation Relief and Foriegn 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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प्रभारी अधिकारी
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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.

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Books Recommended:

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

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M.Com- ABST (PREVIOUS)

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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OPI:- 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 Singhania V.K. : Direct Taxes Law and Practice
- 3 R.N. Lakhotiya : How to save incime 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.

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Books Recommended:

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

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M.Com- ABST

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.

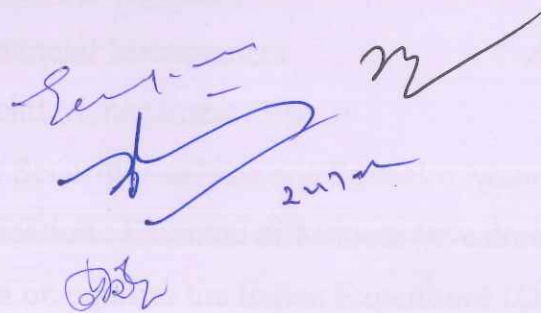
Unit-V

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.


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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.

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Books Recommended

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

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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.

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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)

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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

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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, Manual 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.

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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.

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