



**UNIVERSITY OF RAJASTHAN**

**JAIPUR**

**SYLLABUS**

**M.Com.**

**Accountancy & Business Statistics**

**Annual Scheme**

**M.Com.(Previous)Examination 2021**

**M.Com. (Final)Examination 2022**

①

*Poj/Js*  
Dy. Registrar  
(Academic)  
University of Rajasthan  
JAIPUR

## 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 provide 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.
  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 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 question in all. The candidate will require to attempt all question 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 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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

## **Annual Scheme**

There will 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) 2019**

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) 2018-19**

CP4 Syllabus of Indirect Taxes decided after complementation of Goods and Service Tax (GST) in Centre and States

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 Student)

OP8 DISSERTATION (Only for Regular Student Who have secured 55% or above in the M. Com (Prev.) Examination)

ANNEXURE- V

M.Com. ABST (Previous)

Paper 1

Direct Tax

Duration: 3 Hours

Max. Marks: Written Exam 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 Procedure or E filing or return

Unit –II

Assessment of Trust, Assessment of Local Authorities

Unit –III

Assessment of Non- residents and Representative Assessee.

Advance Ruling, Double Taxation Relief and Foreign Collaboration

Unit –IV

Assessment of Co-operative Societies

Penalties and Prosecutions, Appeal, Revision and Tax Authorities

Unit –V

Assessment of Companies

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

**Books Recommended:**

1. Singhanian 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 : Welth Tax, Corporate Tax

Poj / Jais  
Dy. Registrar  
(Academic)  
University of Rajasthan  
JAIPUR

**CP2:-ADVANCED COST ACCOUNTING**

**Duration: 3 Hours**

**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 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 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.

**Unit –V**

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

Standard Costing-Meaning, technique, variance analysis including material, labour, overhead and Sales variance

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

**M.Com(ABS I) (Previous)**

**CP3:-RESEARCH METHODOLOGY ADVANCED BUSINESS STATISTICS**

**Duration: 3 Hours**

**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 Parametric 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 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 and English)
6. Mehta, Gupta: Research Methods in Management, RBD, Jaipur
7. Himanshu Saxsena: Research Methods in Management, RBD, Jaipur