

# UNIVERSITY OF KOTA, KOTA



**SCHEME OF EXAMINATION AND COURSES OF STUDY  
FACULTY OF COMMERCE  
M.Com. (Accounting and Finance) Degree  
Four Semesters Course**

**Session 2020-21**

## **M.COM (ACCOUNTING AND FINANCE)**

The Master of commerce (Accounting and Finance) is a two years full time course. The course has been organized in IV Semesters over two years. Each year will comprise of two semesters.

**Innovation and Employability-** The course is designed to provide holistic knowledge of Accounting and Finance to the master's level students so, as to make them capable of undertaking their learnings into practicality. It aims at providing a complete overview of all the aspects related to the subject. Finance is the backbone of any commercial activity and proper management of financial transaction is crucial for the sustainable running of the business. Accounting in simpler terms can be defined as the proper management of financial transactions of the firm by keeping it in a book or entry type format.

With expanding business and growth opportunities firms nowadays require a dedicated set of personnel who can handle their finance related matters in an effective and efficient manner. This, in turn, has increased the demand for qualified commerce background students in the industry.

A master's level course in accounting and finance tries to satisfy the industry's demands by crafting professional and qualified personnel out of master's level students. The course achieves these objectives through its exhaustive syllabus and wider coverage area that provides the students with a 360-degree overview of the concepts and principle.

### **Objectives:**

- ✓ To generate managerial skills for dealing w International Business.
- ✓ To locate, ensure, recognize and develop the enabling capabilities of students for management of International Business.
- ✓ To develop skills in Students so that they are place able in the Industry

### **Duration of the Course:**

The course M.Com (Accounting and Finance) shall consist of two academic years divided into four semesters.

### **Eligibility for Admission:**

- As per (*Prospectus : 2019-2020, University of Kota, Kota* )

The M.Com (Accounting and Finance)programme consists of:

- (i) Core and Skill based courses of theory as well as practical papers which are compulsory for all students.
- (ii) Dissertation/Project Work/Summer training/Field work which can be done in an organization (Government, Industry, Firm, Public Enterprise, *etc.*) approved by the Department.

### Course designed with a focused employability in following Areas

Accountant	The job of an accountant involves proper management of financial transaction records pertaining to revenue and expenditure of the firm.
Investment Analyst	The job involves market research in regards to investment options so, as to offer best possible advice to the investors.
Personal Finance Consultant	Personal Finance Consultant is involved in providing personalized solutions in regards to the financial management related queries of the customers/firms.
Investment Banker	An Investment banker act as an advisory that provides investment-related advice to government or big corporations helping them raise money in the capital market.
Economic officer	It is a typical public sector job for which recruitment is done through UPSC exam. The job involves one to be in a role of economic advisor or assistant in various departments/ministries

#### **Attendance:**

Every teaching faculty handling a course shall be responsible for the maintenance of attendance Register for candidates who have registered for the course. The teacher of the course must intimate the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students. Each student should earn 75% attendance in the courses of a particular semester failing which he or she will not be permitted to appear in the End-Semester Examinations. However, it shall be open to the authorities to grant exemption to a candidate who has failed to obtain the prescribed 75% attendance for valid reasons and such exemptions should not under any circumstance be granted for attendance below 65%.

#### **Teaching Methodologies:**

The classroom teaching would be through conventional lectures or power point presentations (PPT). The lecture would be such that the student should participate actively in the discussion. Student seminars would be conducted and scientific discussions would be arranged to improve their communicative skills. In the laboratory, instructions would be given for the experiments followed by demonstration and finally the students have to do the experiments individually.

#### **Maximum Marks:**

Maximum marks of a theory and practical paper shall be decided on the basis of their contact hours/credit per week. One teaching hour per week shall equal to one credit and carry 25 maximum marks and therefore, four teaching hours/credit per week shall carry 100 maximum marks for each theory paper/course. Each four contact hours per week for laboratory or practical work shall be equal to two credits per week and carry 25 maximum

marks and therefore, sixteen teaching hours per week shall carry 100 maximum marks for laboratory or practical work.

### **Scheme of Examinations:**

The examination shall be divided into two parts in which first part is continuous assessment or internal assessment and second part is semester assessment or external assessment. The schemes for the internal and external examinations shall be as under:

- a) The assessment of the student for theory paper shall be divided into two parts in which first part is continuous assessment or internal assessment (30% of maximum marks) and second part is semester assessment or external assessment (70% of maximum marks). For practical papers there will be only one external assessment (100% of maximum marks).
- b) The internal assessment for each theory paper shall be taken by the teacher concerned in the Department during each semester. There will be two internal assessment tests each of 15% weightage, for theory papers in each semester. Internal assessment test shall be of one hour duration for each paper and shall be taken according to academic calendar notified by the University. *Out of two internal assessment, one internal assessment test shall be written based examination whereas for second internal assessment, Department can exercise an option of either taking written test of one hour duration for each paper or can assess the candidate on the basis of his/her attendance (regularity), participation in departmental activities (i.e. seminars, workshops, fun - learning activities etc.) and PPT presentation or assignment on any topic of each paper given by teacher concerned.* There will be no internal examination in the practical paper.
- c) A student who remains absent (defaulter) or fails or wants to improve the marks in the internal assessment may be permitted to appear in the desired paper(s) (only one time) in the same semester with the permission of the concerned Head of the Department. A defaulter / improvement fee of Rupees 250/- per paper shall be charged from such candidates. Duly forwarded application of such candidates by the teacher concerned shall be submitted to HOD who may permit the candidate to appear in the internal assessment after depositing the defaulter/ improvement fee. A record of such candidates shall be kept in the Department.
- d) The external assessment shall be of three hours duration for each theory paper and six hours duration for practical paper. The practical examination shall be taken by the panel of at least one external and one internal examiner at the end of each semester.

e) *'Student should qualify both internal & external assessment separately to pass the paper i.e. if candidate passes in external & fails in internal, the candidate has to reappear in internal & external exam of that paper. But if candidate passes in the internal & fails in the external, the candidate has to reappear in external exam of that paper and in internal examination he has option either to forward the obtained internal marks of that paper in the previous attempt (on the basis of the application submitted by the candidate and approval of Head of Department for the same) or can reappear in the internal examination if he want to improve his marks in that paper.'*

f) The syllabus for each theory paper is divided into five independent units and each theory question paper will be divided into three sections as mentioned below:

- Section-A shall have 01 compulsory question comprising 10 questions (maximum 20 words answer) taking two questions from each unit. Each question shall be of one mark and total marks of this section will be 10. This section will be compulsory in the paper.
- Section-B will carry 25 marks with equally divided into five long answer type questions (answer about in 250 words) and examiners are advised to set two questions from each unit and students are instructed to attempt five questions by selecting one question from each unit.
- Section-C will contain five long answer type questions. One compulsory question of 15 marks and four questions of 10 marks each. Students are instructed to attempt total three questions with one compulsory question (answer about in 500 words) of and any two more questions (answer about in 400 words) out of remaining four questions. Paper setter shall be instructed to design question paper covering from all five units.

g) The pattern of question paper of internal and external shall be as follows:

**(A) Continuous or Internal Assessment:**

30% weightage of Maximum Marks (30 Marks out of 100 Maximum Marks)

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**UNIVERSITY OF KOTA, KOTA**  
**First/Second Internal Test 20.....**

**Duration of Exam: 1.00 Hr**

**Max. Marks: 15**

**Class: M.Com**

**Semester:**

**Subject:**

**Paper:**

**No. of Students:**

**Teacher:**

**Note:** The question paper contains three sections as under:

Section-A : One compulsory question with 04 parts. Please give short answers in 20 words for each part.

Section-B : 02 questions to be attempted having answers approximately in 250 words.

Section-C : 01 question to be attempted having answer in about 500 words.

**SECTION A**

Q.1(a)		1
(b)		1
(c)		1
(d)		1
<b>SECTION B</b>		
Q.2		3
Q.3		3
Q.4		3
Q.5		3
<b>SECTION C</b>		
Q.6		5
Q.7		5

**(B) Semester or External Assessment:**

70% weightage of Max. Marks (70 Marks out of 100 Max. Marks)

**Duration of Examination: 3 Hours**

**Max. Marks: 70**

**SECTION-A: 10x1=10**

(Answer all questions)

(Two question from each unit with no internal choice)

**Q. No. 1**

- (i) ..... **1 Mark**
- (ii) ..... **1 Mark**
- (iii) ..... **1 Mark**
- (iv)..... **1 Mark**
- (v)..... **1 Mark**
- (vi)..... **1 Mark**
- (vii)..... **1 Mark**
- (viii)..... **1 Mark**
- (ix)..... **1 Mark**
- (x)..... **1 Mark**

**SECTION-B: 5x5=25**

(Answer all questions)

(One question from each unit with internal choice)

(Maximum two sub-divisions only)

**Q. No. 2.** .....  
Or  
.....  
**5 Marks**

**Q. No. 3.** .....  
Or  
.....  
**5 Marks**

**Q. No. 4.** .....  
Or  
.....  
**5 Marks**

**Q. No. 5.** .....  
Or  
.....  
**5 Marks**

**Q. No. 6.** .....  
Or

.....  
**5 Marks**

**SECTION-C: 1x15 + 2x10=35**

(Answer any three questions including compulsory Q.No. 7)

(Maximum four sub-divisions only)

**Q. No. 7.** ..... **15 Marks**

**Q. No. 8.** ..... **10 Marks**

**Q. No. 9.** ..... **10 Marks**

**Q. No. 10.** ..... **10 Marks**

**Q. No. 11.** ..... **10 Marks**

**Distribution of Marks for Practical Examinations:**

**Duration of Exam: 06 Hours**

**Maximum Marks: 100**

S. No.	Name of Exercise	Marks
1.	Practical Record	30
2.	Viva-voce	70
<b>Total Marks</b>		<b>100</b>

**Rules regarding determination of results:**

Each semester shall be regarded as a unit for working out the result of the candidates. The result of the each semester examination shall be worked out separately (even if he/she has appeared at the paper of the lower semester along with the papers of higher semester) in accordance with the following conditions:

- a) The candidate shall be declared as pass in a semester examination, if he/she secures at least 40% marks in each theory paper separately in external & internal examination and 50% marks in each practical paper and at least 50% marks in project/dissertation with 50% aggregate marks in that semester.
- b) A candidate declared as fail/absent in one or more papers at any odd semester examination shall be permitted to take admission in the next higher semester (even semester) of the same academic session.
- c) A candidate may be promoted in the next academic session (odd semester) if he/she has cleared collectively at least 50% of the papers of both semesters of previous



academic session with 50% of the aggregate marks. The candidate who does not fulfil the above condition will remain as an ex-student and will reappear in the due papers along with next odd/even semester exams.

- d) If any student who is provisionally admitted in higher odd semester but could not secure prescribed minimum marks in previous semesters will be treated as ex-student and his/her admission fee will be carry forwarded to the next odd semester of forthcoming academic session.
- e) If a candidate, who is declared as pass, wishes to improve his/her performance in the theory papers of previous semester, he/she may re-appear only one time in these papers in next odd/even semester examinations.
- f) Candidate shall not be permitted to re-appear or improve the marks obtained in the external examination of practical / dissertation in any condition.
- g) If the number of papers prescribed in a semester examination is an odd number, it shall be increased by one for the purpose of reckoning 50% of the papers for considering the student pass/fail.
- h) A candidate may be given only two additional chances for passing the semester thus maximum tenure for completing the two years' postgraduate course will be limited to four years, for three years postgraduate programme up to five years and so on.
- i) The grace marks scheme shall be applicable as per University norms.

**Classification of Successful Candidates:**

The classification of successful candidates after last semester examination shall be as under:

<b>Description of Marks Obtained</b>	<b>Division / Result</b>
• 80% and above marks in a paper.	Distinction in that paper.
• A candidate who has secured aggregate 60% and above marks	First Division
• A candidate who has secured aggregate 50% and above but less than 60% marks	Second Division

## COURSE STRUCTURE

S.No.	Paper Code	Nomenclature	Maximum Marks		Credits
			Internal	External	
1	101	Financial Management	30	70	5
2	102	Corporate Accounting	30	70	5
3	103	Management Accounting	30	70	5
4	104	Indian Financial System	30	70	5
5	105	Computerized Accounting and Communicative English	-	100	4
		<b>Total Marks (500)</b>	<b>120</b>	<b>380</b>	<b>24</b>
		<b>Semester II</b>			
1	201	Advanced Statistical Analysis	30	70	5
2	202	Cost Accounting and Cost Control	30	70	5
3	203	Security Market Operations and Portfolio Management	30	70	5
4	204	Research Methodology	30	70	5
5	205	Spreadsheet Applications	-	100	4
		<b>Total Marks (500)</b>	<b>120</b>	<b>380</b>	<b>24</b>
		<b>Semester III</b>			
1	301	Project Planning and Control	30	70	5
2	302	Operation Research	30	70	5
3	303	Corporate Tax Planning and Management	30	70	5
4	304	Advanced Accounting	30	70	5
5	305	Internship Report Presentation	-	100	4
		<b>Total Marks (500)</b>	<b>120</b>	<b>380</b>	<b>24</b>
		<b>Semester IV</b>			
1	401	Ethics in Accounting	30	70	5
2	402	Indirect Taxes	30	70	5
3	403	Contemporary Auditing	30	70	5
4	404	IFRS	30	70	5
5	405	Dissertation and Viva Voce	-	30+70=100	4
		<b>Total Marks (500)</b>	<b>120</b>	<b>380</b>	<b>24</b>
<b>Grand Total Credits</b>					<b>96</b>

## **SEMESTER FIRST**

### **101. FINANCIAL MANAGEMENT**

#### **Objective**

To inculcate knowledge about basics of financial management

#### **UNIT- 1**

Financial Management: Meaning, Scope, Finance function, Agency theory, Objectives of financial management, Profit maximization and Wealth maximization, Time Value of Money.

#### **UNIT- 2**

Capital Structure: Meaning, Financial Structure, Leverages, Operating Leverages, Degree of operating leverages, Behavior of degrees of operating leverages, Financial Leverages and combined leverages, Capital structure plan and degree of operating leverages. Indifferences point of alternate plans. EBIT and EPS Analysis, Financial breakeven point, Cost of capital, Computation of various components of capital structure, Weighted average cost of capital, capital structure theories.

#### **UNIT- 3**

Investment Decisions: Concept of Capital Budgeting, Features of capital budgeting and their comparative analysis, Capital budgeting under certainty & uncertainty.

#### **UNIT -4**

Investment in Current assets: Meaning of working Capital, Types of working capital, Monitoring efficiency in working capital management, Cash & Receivable Management. Inventory management determination of various levels of inventory, Economic orders Quantity (EOQ) and Re-order level under uncertainty.

#### **UNIT -5**

Dividend Decisions: Introduction, Divisible profit, Legal aspects of divisible profits, Kinds of dividends, Dividend policy, Factors affecting dividend policy, Importance of stable dividend policies, Theories of dividend. Walters Models, Gordon Model, M.M. Hypothesis.

#### **Suggested Readings**

1. Agrawal & Agrawal : Financial Management (Hindi).
2. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi
3. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: The Financial Management and Practice; Harcourt College Publishers, Singapore.
4. Khan M.Y.and Jain P.K: Financial Management,Text and Problems; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: VikasPublishing House, New Delhi.
6. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi
7. Rao, Singh, Rao,: Financial Management : Apex Publishers, Udaipur
8. Van Home J.C: Financial Management and Policy;Prentice Hall of India, New Delhi.
9. Van Home J.C: Fundamentals of FinancialManagement; Prentice Hall of India, New Delhi.

## **102. CORPORATE ACCOUNTING**

### **Objective**

This course enables the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

### **Course Contents:**

#### **Unit – I**

Issue, Redemption of Shares; Issue and Redemption of Debentures. Underwriting, Acquisition of Business and Profits prior to Incorporation.

#### **Unit – II**

Final Accounts of Companies (according to companies act 2013) including Computation of Managerial Remuneration, Divisible Profits and Bonus Issues including guidelines of SEBI.

#### **Unit – III**

Valuation of Goodwill and Shares.

#### **Unit – IV**

Accounting for Amalgamation of Companies as per IND AS Accounting Standard; including Inter-company holdings.

#### **Unit –V**

Accounting for internal reconstruction schemes, elementary knowledge of IND AS.

### **Suggested Readings :**

1. Gupta, R.L., and Radhaswamy M. : Company Accounts, Sultan Chand and Sons, New Delhi
2. Khandelwal, M.C. : Higher Accounting (Hindi). Ramesh Book Depot, Jaipur
3. Maheshwari, S.N.: Corporate Accounting. Vikas Publishing House, New Delhi.
4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting: Mayur Paper Backs, Noida.
5. Monga, Sehgal & Ahuja : Advanced Accounts.
6. Roa, N.S., Heda, B.L. and Gupta, S.L.: Corporate Accounting (Hindi) Remesh Book Depot, Jaipur
7. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts. S. Chand & Co., New Delhi.

### **103. MANAGEMENT ACCOUNTING**

#### **Objective**

This course provides the students an understanding of Management, Accounting Concepts and applications.

#### **COURSE CONTENTS**

##### **Unit – I**

Management Accounting : Meaning, Definition, Nature and Scope, Difference between Financial Accounting and Cost Accounting and Management Accounting Functions, Object, Importance and Techniques, Role of Management Accountants.

Fundamentals of Financial Statements: Nature and Subject matter of Profit & Loss Account and Balance Sheet, Limitations of Financial Statements.

##### **Unit – II**

Financial Statements Analysis : Meaning and Definition, Objectives, Importance, Type of Financial Analysis, Tools and Techniques of Financial Analysis Limitations of Analysis, Analysis of Comparative Financial Statements and Common-size Statements, Trend Analysis.

Ratio Analysis: Meaning and Definition, Forms, Importance, Objectives and Precaution, Limitations, Classification, Calculation and Interpretation of Financial Ratios.

##### **Unit – III**

Analysis of Working Capital: Meaning, Definitions, Concepts, Type, Components, Determinants, Analysis of Working Capital, Estimation of Working Capital requirements. Cash Flow Statement as per IND AS: Concept, Meaning and definitions, objectives, importance, limitations and preparation.

##### **Unit – IV**

Management Information and Reporting System : Meaning and Definition, Importance, Installation of Management Information System, Principles of a good Information System, Information and Reporting, Essential of a good reporting System, Type of accounting reports, Limitations of reporting system.

Business Forecasting : Concept, Objectives, Importance, Methods. Exponential Smoothing

##### **UNIT-V**

Analysis of Value Addition : Concept of Value addition, Meaning and Definition, Value Added Statement, Calculation of Value Added Ratios, Preparation and Interpretation of Value Added Statement.

Balanced Scorecard: Financial Perspective, Customer Perspective, Internal Business Process Perspective, Learning and Growth Perspective.

#### **Suggested Readings :**

1. Anthony, R.N.: Management Accounting, (D.B. Taraporewala & Sons Pvt.Ltd., Mumbai.
2. Garison, Ray H.: Managerial Accounting (Business Publications, Inc.)
3. Hingorani, N.L., Ramanathan & Grewal, T.S. : Management Accounting Sultan Chand & Sons, Delhi.
4. John Dearden & Bhattacharya : Management Accounting Vikas Publishing House, New Delhi.
5. Kaplan, Robert S. and Atkinson, Anthony A: Advanced Management Accounting, Pearson Education Asia.
6. Keller, I.R.: Management Accounting for Profit Control (McGraw Hill.)
7. Khandelwal, N.M.: Prabandhakiya Lekhanken, Rajasthan Hindi Granth Academy, Jaipur
8. Manmohan & Sinha : Management Accounting, Sahitya Bhawan, Agra.
9. Rao, N.S., Heda, B.L. and Gupta, S.L.: Management Accounting (Hindi), Apex publishing House, Udaipur
10. Tricker, R.L. : Management Information & Control System, John Wiley & Sons.
11. Vinayakam & Sinha : Management Accounting, Sahitya Bhawan, Agra.

## **104. INDIAN FINANCIAL SYSTEM**

### **Objective**

This course aims at providing students with an understanding of the structure, organization, and working of financial system in India.

### **Course Contents:-**

#### **UNIT-I**

Indian Financial system: Nature and role of financial system; Constituents of Indian Financial system. Financial system and economic development;

#### **UNIT-II**

Financial Markets: Money and capital markets; Money market: meaning, constituents, functions of money market; Money market instruments; Recent trends in Indian money market; Capital market: primary and secondary markets;

Financial Services: Types of financial services, fund based and fee based; Risk Regulatory framework for Financial Services in India

#### **UNIT-III**

Indian Banking System: RBI, Commercial Banking - Meaning, functions, management and investment policies, Development Banking - Concept, objectives and functions of development banks, Credit Creation and Credit Control.

Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies and non-banking financial institutions in India.

#### **UNIT-IV**

Merchant Banking: Concept, functions and growth; Government policy and merchant banking services, SEBI guidelines; Future of merchant banking in India.

Hire Purchase and Leasing concept and objectives,

#### **UNIT-V**

Mutual Funds: Concept, performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India; an overview.

Credit Rating objectives and scope, Functions of credit Rating Agencies, credit Rating agencies in India, Benefits and Limitations of credit Rating,

### **Suggested Readings**

1. Avadhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Averbach, Robert D.: Money, Banking and Financial Markets; MacMillan, London
3. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi
4. Ghosh, D.: Banking Policy in India, Allied Publications, Delhi
5. Giddy, I.H.: Global Financial Markets, A.I.T.B.S., Delhi
6. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
7. Reserve Banks of India, Various Reports, RBI Publication, Mumbai
8. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Delhi
9. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi
10. Verma J.C.: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
11. Babu G. Ramesh, Financial Services in India, Concept Publishing Company, New Delhi.
12. Bater G.S., Financial Services and Markets, Deep & Deep Publications, New Delhi.
13. Bhasin Niti, Banking & Financial Markets in India, New Century Publications, New Delhi
14. Desai Vasant, India Financial Systems, Himalaya Publishing House, New Delhi.
15. Gordan & Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi.

## 105. COMPUTERISED ACCOUNTING and COMMUNICATIVE ENGLISH

### Objective

To impart the knowledge of implementing accounting procedure with the use of computers

### COURSE CONTENTS:-

#### UNIT- I

Software based Accounting: Present Scenario Tally, Features, Company Creation, Tally Configuration, Split Company Data, Backup, and Restore.

Charts of Accounts, Reserved Groups and Ledgers, Account Masters. Account Voucher, Vouchers Types and Classes

#### UNIT -II

Invoicing, Budgets & Scenario Management, Enable Cheque Printing. Trial Balance, P&L A/C, Balance Sheet, Audit Trail, Other Books of Accounts Housekeeping and Security

#### UNIT- III

Inventory : Configuration, Masters, Stock Items, Inventory Vouchers, Invoice, Challan, Summary Statements, Inventory features: Storage and Classification, Order Processing, Invoicing, Purchase Management, Sales Management

#### UNIT- IV

Parts of Speech; Noun, Pronoun, Adjectives, Verbs and Adverbs

#### UNIT- V

Tenses: Present, Past and Future, Active and Passive Voice

Grill Exercises, Handling telephonic interviews and Group Discussion.

Suggested Readings:

1. Bangiz Reamesh: Learning Tally 9
2. Blyton Enid : Mystery of Tall
3. Bhargava Rita : Tally 7.2 including VAT TDS under new tax system
4. Maidasani Dinesh : Straight to the point tally 9/0
5. Nadhani, A.K. and Nadhani, K.K. : Implementing Tally 9 Comprehensive Guide
6. Nadhani, A.K. and Nadhani, K.K. : Simple Tally 9
7. Singh, Vishnu Priya : Quick Learn Tally Version 9.0

Note: Latest version of Tally software shall be implemented which is available before the commencement of semester.

### SPECIAL RULES AND SCHEME OF EXAMINATION FOR PAPER CODE 105 : COMPUTERIZED ACCOUNTING AND COMMUNICATIVE ENGLISH

- |  |                           |
|--|---------------------------|
| 1. The examination in this paper shall consist of two parts: | Time                      |
| • Computerized Accounting (I TO III UNIT):                   | Max. Marks: 60      2 hrs |
| • Communicative English (IV & V):                            | Max. Marks: 40      1hrs  |

Candidate shall have to pass separately in both the parts.

2. Examination of computerized accounting shall consist of one practical lab exam and shall be conducted by a board of examiners having one external (to be appointed by the university) and one internal examiner.

3. Viva Voce for Communicative English shall consist of one practical lab exam and shall be conducted by a board of examiners having one external (to be appointed by the university) and one internal examiner.

## **SEMESTER SECOND**

### **201. ADVANCED STATISTICAL ANALYSIS**

#### **Objective:-**

To enable the students to gain understanding of statistical techniques as per requirements of business.

#### **Course Contents:-**

##### **Unit – I**

Moments and Kurtosis,

Probability: addition, Multiplication theorem, Conditional Probability, Mathematical expectations, Bayesian Approach, Theoretical frequency distribution.

##### **Unit – II**

Test of Significance – T test, F-test, z test, chi square test, ANOVA (One way & Two way)

##### **Unit – III**

Non-parametric Tests: Sign test, Run Test, Signed Rank Test, Kruskal Wallis Test, Interpolation and Extrapolation

##### **Unit – IV**

Partial and multiple correlation and regression, Association of attributes (Two attribute situations).

##### **Unit – V**

Statistical Decision Theory, An overview of SPSS.

#### **Recommended Books:**

1. Sancheti and Kapoor – Statistics.
2. Hooda, R.P. – Statistics for Business and Economics.
3. Gupta, S.P. – Statistics.
4. Gupta, B.N. – Statistics.
5. Nagar, K.N. – Sakhyiki ke Mool Tatva, Meenakshi Prakashan, Agra.



## **202. COST ACCOUNTING AND COST CONTROL**

### **Objective:-**

This course aims at apprising the student of advanced topics in the subject.

### **Course Contents:-**

#### **Unit – I**

Budgetary Control System: Major features, need and advantages, Role of Accountant in BCS, Types of Budget, Steps and process of Budgeting, Dimensions in budgeting, Kaizen Budgeting, Activity Based Budgeting, Responsibility and Accountability, Human Aspects in Budgeting.

#### **Unit – II**

Uniform Costing: Concept, Meaning, Definition, Objectives, Scope and Limitations, Uniform Costing and Inter-firm comparisons, Uniform Costing and Managerial Decisions for inter harmonization and competition.

#### **Unit – III**

Activity Based Costing: Concepts, Nature, Scope, Significance, objectives and Limitations of ABC, Basic characteristics of ABC, Difference between Traditional, Target and Activity Based Costing, Product Life Cycle and its Stages, ABC Umbrella Management, Cost Driver Analysis, Levels of costs, Product Profitability Analysis, Benefits and Criticism of Activity Based Costing.

#### **Unit – IV**

Cost Audit: Concept, Meaning, Nature and Scope, Comparison, Cost Audit Vs Financial Audit, Proprietary Vs Efficiency Audit, Aspects of Cost Audit, Types of Cost Audit.

#### **Unit – V**

Auditing techniques, Audit Reports, Cost Audit Programme, Cost Audit Rules, Regulatory mechanism of cost audit, Introduction to Cost Accounting Standards in India.

### **Suggested Readings:**

1. Arora, M.N. – Cost Accounting, Himalaya Publishing Company, New Delhi.
2. Barfield, J.T., Raiborn, C.A. and Kinney, M.R. – Cost Accounting: traditions and Innovations, South Western College Publishing Co., Cincinnati, OH 45227.
3. Bhar, B.K. – Cost Accounting.
4. Gordon Shilling law – Cost Accounting: Analysis and Control, D.B.Taraporevala Sons & Co. (Pvt.) Ltd., Bombay.
5. Horngren, C.T., Foster, G. and Datar, S.M. – Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi
6. Jain, D.C., Khandelwal, M.C. and Pareek, H.S. – Cost Accounting, Amjera Book Company, Jaipur.
7. Khan, M.Y. and Jain, P.K – Cost Accounting and Financial Management, Tata McGraw Hill Pub. Co. Ltd., New Delhi.

## 203. SECURITY MARKET OPERATIONS and PORTFOLIO MANAGEMENT

### Objective

The objective of this course is to impart knowledge about operations in security markets and other related institutions and enable students learn various methods of building portfolios evaluation and revision under various economic environmental constraints.

### Course Contents:-

#### Unit-I

**Security Markets:** Primary and secondary market; Primary market: its role and functions; methods of selling securities in primary market; new financial instruments.

#### Unit-II

Brokers, registrars and managers, bankers, etc., Listing of securities; Depository: Introduction, role and need; Share Price Indices: Need and importance; Compiling of index numbers and interpretation.

#### Unit-III

**Portfolio Management:** Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio: an evaluation

**Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio returns; Effects of Combining securities; Markowitz risk-return optimization solution.

**Single Index Model:** Portfolio total risk, portfolio market risk and unique risk; Sharpe optimization solution.

**Capital market Theory:** Capital market line, security market line; Risk free lending and borrowing; recent developments.

#### Unit-IV

**Factor Models:** Arbitrage pricing theory, Principle of Arbitrage, arbitrage portfolios, two factor and multi-factor models.

**Portfolio Construction:** Techniques of portfolio construction.

**Portfolio Performance Evaluation:** Measure of return, risk adjusted measures performance evaluation, Techniques sharpe, method of treynor, jenson, market timing, evaluation criteria and procedures.

#### Unit-V

**Derivative Trading:** Future and forwards: concept, meaning and importance;

**Futures:** Hedgers and speculators; Future contract; Future markets: clearing house, margins, Mark to Market margins, Future Trading; Future Pricing;.

**Options:** Types of options; Valuation of options; Binomial Option Pricing Model; Black-Scholes model; Futures vs. options

### Suggested Readings

1. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi
2. Clark, James and Francis: Investment Analysis and Management, McGraw Hill, International Edition, New York.
3. Elton Edwin J., Gumber Martin J.: Modern J: Modern Portfolio Theory and Investment Analysis, John Wiley, New York.
4. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition, New York.
5. Fischer, D.E. and Jordan R.J.: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
6. Sharpe, Willam F., Gordon J. Alexander and J.V. Bailly: Investments, Prentice Hall, Delhi.
7. Chandrate, K.R., et al: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi
8. Dalton, John M.: How the stock Market Works, Prentice Hall, New Delhi
9. Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice all, New Delhi.

10. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
11. Machi Raju, H.R.: Working of Stock Exchanges in India; Eastern Ltd., New Delhi.
12. Raghunathan, V.: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
13. Website of bseindia.com, nseindia.com
14. Chance, Don M.: An Introduction to Derivatives, Dryden Press, International Edition.
15. Chew, Lilian: Managing Derivative Risk, John Wiley, New Jersey
16. Das, Satyajit: Swap & Derivative Financing, Probus
17. Hull, J.: Options, Futures and other Derivatives, Prentice Hall, New Delhi.
18. Kolb, Robert W.: Understanding Futures Markets, Prentice Hall Inc., New Delhi.
19. Kolb, Robert: Financial Derivatives, New York Institute of Finance, New York.
20. Marshall, John F. and V. K. Bansal: Financial Engineering – A complete Guide to Financial Innovation, Prentice Hall Inc., New Delhi.
21. Report of Prof. L.C. Gupta: Committee on Derivatives Trading.
22. Report of Prof. J.C. Verma: Committee Report on Derivatives Trading.
23. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi
24. Clark, James and Francis: Investment Analysis and Management, McGraw Hill, International Edition, New York.
25. Elton Edwin J., Gumber Martin J.: Modern J: Modern Portfolio Theory and Investment Analysis, John Wiley, New York.
26. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition, New York.
27. Fischer, D.E. and Jordan R.J.: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
28. Sharpe, Willam F., Gordon J. Alexander and J.V. Baily: Investments, Prentice Hall, Delhi.
29. Chandrate, K.R., et al: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi
30. Dalton, John M.: How the stock Market Works, Prentice Hall, New Delhi
31. Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi.
32. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
33. Machi Raju, H.R.: Working of Stock Exchanges in India; Eastern Ltd., New Delhi.
34. Raghunathan, V.: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
35. Website of bseindia.com, nseindia.com

## **204. RESEARCH METHODOLOGY**

### **Objective:-**

This Course aims at providing an overview of research methodology and certain quantitative techniques.

### **Course Contents:-**

#### **Unit – I**

Research: Definition, Importance, Types, Steps in Research Methodology, Defining Research Problem; Research Design.

#### **Unit – II**

Sampling Design: Types of Sample, Purpose and advantages of sampling, Measurement and Scaling, Multi-dimensional scaling.

#### **Unit – III**

Types of Data: Primary, Secondary; Techniques of Data Collection: Questionnaire, Interview and Schedule and their formats.

#### **Unit – IV**

Hypothesis Formulation: Meaning, Nature, types, characteristics of a useful hypothesis, importance of a Hypothesis, testing hypothesis.

#### **Unit – V**

Multivariate Analysis: Factor Analysis, Discriminant Analysis, Research Report Writing, Referencing: APA and MLA, Bibliography.

### **Recommended**

1. Beri, G.C. – Marketing Research
2. Boyd *et al.* – Marketing Research
3. Kothari, C.R. – Research Methodology
4. Sharma, K.R. – Business Research Methods

## **205. SPREADSHEET APPLICATIONS**

### **Objective**

This course focuses at providing a comprehensive input on the subject.

### **GENERAL OBJECTIVES:**

This course provides the student with the knowledge to organize, analyze, and Evaluate spreadsheet data.

### **COURSE OUTLINE:**

#### **A. Introduction to Excel**

1. Define worksheets and workbooks
2. Enter and edit data in cells
3. Describe and use symbols and the order of precedence
4. Display cell formulas
5. Use cell ranges: move, copy, paste, paste special, AutoFill
6. Manage and format worksheets
7. Select Page setup options
8. Work with existing templates, themes, and styles
- 9.. Create and apply custom styles for advanced formatting
10. Create and use a template

#### **B. Formulas and Functions**

1. Create and copy formulas
2. Use relative and absolute cell addresses
3. Use AutoSum
4. Insert basic statistical functions
5. Use date functions
6. Use the IF function
7. Use the VLOOKUP function
8. Use the PMT function
9. Use the FV function

#### **C. Charts**

1. Choose a chart type
2. Create a chart
3. Modify a chart
4. Enhance charts with graphic shapes
5. Embed charts
6. Print charts

#### **D. Working with Large Worksheets and Tables**

1. Freeze rows and columns
2. Hide and unhide rows, columns, and worksheets
3. Protect a cell, a worksheet, and a workbook
4. Control calculations
5. Print large worksheets
6. Explore basic table management
7. Sort data
8. Filter and total data

#### **E. Date to Information**

1. Design tables based on data table theory
2. Import data from text files and other sources
3. Apply conditional formatting
4. Apply advanced filtering and sorting methods
5. Create and use range names
6. Use database functions

7. Create a macro with the Macro Recorder
8. Create macro buttons
9. Work with macro security

**Suggested Readings**

1. Robert T. Grauer and Maryann Barber. *Exploring Microsoft Excel*. Prentice Hall. Current Edition.

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