M.Com Previous

CP1   Direct Taxes
CP2   Advanced Cost Accounting
CP3   Research Methodology and Advanced Business Statistics
CP4   Cost Analysis And Cost Control

CP 1 - Direct Tax

Time: 3 hours.   Max. Mark.: 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 Assesse. Advance Ruling. Double Taxation Relief and Foreign Collaboration.

Unit -IV

Assessment of Co-operative Societies.

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. Singhania 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 : Wealth Tax, Corporate Tax

6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English)

अकादमिक प्रभारी
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भरतपुर (राज.)

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- 1

Development of Cost Accounting and cost concept- 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.

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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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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

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

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CP 4:- Cost Analysis and Cost Control

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 factoral 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. Manning, 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.

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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. Ravi M. Kishor: Cost Accounting. Taxmann Publication, New Delhi

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