

M.G.S. UNIVERSITY, BIKANER



SYLLABUS

SCHEME OF EXAMINATION AND

COURSES OF STUDY

FACULTY OF COMMERCE

**Accountancy and Business Statistics
M. COM. (A.B.S.T.)**

SEMESTER SCHEME

Semester I & II	2025-26
Semester III & IV	2026-27

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Background

Considering the curricular reforms as instrumental for desired learning outcomes, all academic departments of Maharaja Ganga Singh University made a rigorous attempt to revise the curriculum of postgraduate programmes in alignment with National Education Policy-2020 and UGC Quality Mandate for Higher Education Institutions-2021. The process of revising the curriculum could be prompted with the adoption of "Comprehensive Roadmap for Implementation of NEP". The Roadmap identified the key features of the Policy and elucidated the Action Plan with well-defined responsibilities and indicative time line for major academic reforms. The process of revamping the curriculum started with the series of webinars and discussions conducted by the University to orient the teachers about the key features of the Policy, enabling them to revise the curriculum in sync with the Policy. Proper orientation of the faculty about the vision and provisions of NEP-2020 made it easier for them to appreciate and incorporate the vital aspects of the Policy in the revised curriculum focusing on creating holistic, thoughtful, creative and well-rounded individuals equipped with the key 21st century skills' for the development to fan enlightened, socially conscious, knowledgeable, and skilled nation'. With NEP-2020 in background, the revised curricula articulate the spirit of the Policy by emphasizing upon-integrated approach to learning; innovative pedagogies and assessment strategies; multidisciplinary and cross-disciplinary education; creative and critical thinking; ethical and Constitutional values through value-based courses; 21st century capabilities across the range of disciplines through life skills, entrepreneurial and professional skills; community and constructive public engagement; social, moral and environmental awareness; Organic Living and Global Citizenship Education(GCED); holistic, inquiry-based, discovery-based, discussion-based, and analysis-based learning; exposure to Indian knowledge system, cultural traditions and classical literature through relevant courses offering 'Knowledge of India'; fine blend of modern pedagogies with indigenous and traditional ways of learning; flexibility in course choices; student centric participatory learning; imaginative and flexible curricular structures to enable creative combination of disciplines for study; offering multiple entry and exit points, alignment of Vocational courses with the International Standard Classification of Occupations maintained by the International Labour Organization; breaking the silos of disciplines; integration of extracurricular and curricular aspects; exploring internships with local industry, businesses, artists and crafts persons; closer collaborations between industry and higher education institutions for technical, vocational and science programmes; and formative assessment tools to be aligned with the learning outcomes, capabilities, and dispositions as specified for each course. The University has also developed consensus on adoption of Blended Learning with 10-20% component of online teaching and 80% face to face classes for each programme. The revised curricula of various programmes could be devised with concerted efforts of the Faculty, Heads of the Departments and Deans of Schools of Study. The draft prepared by each department was discussed in series of discussion sessions conducted at Department, Faculty and the University level. The leadership of the University has been a driving force behind the entire exercise of developing the uniform template and structure for the revised curriculum. The Vice Chancellor of the University conducted series of meetings

with Heads and Deans to deliberate upon the vital parameters of the revised curriculum to formulate a uniform template featuring Background, Programme Outcomes, Programme Specific Outcomes, Postgraduate Attributes, Structure of Masters Course, Learning Outcome Index, Semester-wise Courses and Credit Distribution, Course-level Learning Outcomes, Teaching-Learning Process, Blended Learning, Assessment and Evaluation, Keywords, References and Appendices. The experts of various Boards of Studies and Faculties contributed to a large extent in giving the final shape to the revised curriculum of each programme.

To ensure the implementation of curricular reforms envisioned in NEP-2020, the University has decided to implement various provisions in a phased manner. Therefore, the curriculum may be reviewed annually so as to gradually include all relevant provisions of NEP-2020.

M.Com. A.B.S.T. Programme Details

Program Outcome (POs)

Students of ABST programs will be able to demonstrate their technical understanding of accounting by using the theories and concepts of taxes, management accounting, financial accounting, and auditing in work-related contexts, putting together budget and financial reports, evaluating the financial results.

In order to develop capabilities in the fields of accounting and finance, learners will receive professional skills training, practical knowledge, and ethics instruction.

Along with the commercial, communication, research, analytical, and managerial abilities in accounting, finance, taxation, financial management, and related fields needed for higher education and the job, learners will also develop their personalities. Students will be exposed to emerging opportunities in the accounting, finance, and related professions and will be able to relate to global concerns.

PO	Description
PO1	Expand the understanding of business with a particular emphasis on Accountancy and Business Statistics.
PO2	The ability to offer one's candidature for a variety of opportunities in education, research, and employment.
PO3	Provide advanced knowledge and awareness of current business trends.
PO4	Capability of the students to make decisions at personal & professional level.
PO5	Making the students capable to start up their own Business.
PO6	Develop knowledge of finance and commerce.
PO7	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization

As per the new structure, there are five courses in each semester. Under Choice Based Credit System. The structure for the groups has been designed with intent to provide advanced level specialization in the respective field. In the light of augmentation⁵ in the field of A.B.S.T., the overall structure of the course has been changed to widen the scope and depth of the course and inclusion of research paradigms of A.B.S.T stream. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research. Few new Courses have been incorporated in this revised course. The concept of Open Elective has been introduced for the first time in the structure as per the University guidelines. The content of existing courses too has been revised in terms of including new and relevant topics. The suggestive readings are provided for the concerned course to provide a better facilitation for self-study by the students. The course has been designed in line with outcome based approach which requires specification of Course Outcomes and Course Learning Outcomes. The programme thus aims to provide students with the opportunity to develop and broaden their knowledge of Accounts and Statistics.

Programme Specific Outcomes (PSOs)

The M.Com A.B.S.T course serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of business and industry. M.Com A.B.S.T Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. It is an attempt to kindle the sense of responsibility, honesty, conscience, justice, and above all commitment to human values among course participants. This course will help students to:

PSO	Description
PSO1	Be able to develop capability of executing comprehensive knowledge of Accountancy and Business Statistics.
PSO2	Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer
PSO3	Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services
PSO4	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
PSO5	Students will be able to do their higher education and can make research in the field of finance and commerce.
PSO6	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities

Post Graduate Attributes:

The M.Com A.B.S.T course aims to provide an extreme and rigorous base for teaching, research and allied accountancy to the participants. The course has been for the students to:

- Develop capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business;
- Develop skills for higher education and research in the field of finance and commerce.
- Develop capability of lifelong learning (self-paced and self-directed) aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Accounting.

Programme Structure:

M.Com. A.B.S.T programme is a two-year course divided into four-semester. The course is of 104 Credits and for the award of degree a student will be required to complete the credits as per the University norms.

Semester Wise Course and Credit Distribution

Semester	Core Compulsory Courses	Foundation Courses	Course Elective Courses	Open Elective Courses	Total Credits
Sem I	24 Credits	2 Credits	----	----	26 Credits
Sem II	24 Credits	2 Credits	----	----	26 Credits
Sem III	12 Credits	2 Credits	12 Credits	----	26 Credits
Sem IV	06 Credits	2 Credits	18 Credits	----	26 Credits
Total					104 Credits

SEMESTER WISE COURSE DETAILS

Structure of Programme

Semester-I											
Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks		Total marks	**Minimum Passing Marks (%)	
							Internal Marks	External Marks			
ABST6.5AECT101	Fundamentals of Accounting	AEC	2	0	0	2				Non-CGPA S/NS*	
ABST6.5DCCT102	Financial Management	DCC	5	1	0	6	30	120	150	36	
ABST6.5DCCT103	Statistics for Business Decisions	DCC	5	1	0	6	30	120	150	36	
ABST 6.5DCCT104	Auditing	DCC	5	1	0	6	30	120	150	36	
ABST 6.5DCCT105	Cost Accounting and Cost Control	DCC	5	1	0	6	30	120	150	36	
Total Credits						26					
Total Marks							600				

Semester-II										
Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks		Total marks	**Minimum Passing Marks (%)
							Internal Marks	External Marks		
ABST6.5VAC201	National and Human Values	VAC	2	0	0	2				Non-CGPA S/NS*
ABST6.5DCCT202	Management Accounting	DCC	5	1	0	6	30	120	150	36
ABST6.5DCCT203	Research Methodology	DCC	5	1	0	6	30	120	150	36
ABST 6.5DCCT204	Higher Accounting	DCC	5	1	0	6	30	120	150	36
ABST 6.5DCCT205	Cost Audit	DCC	5	1	0	6	30	120	150	36
Total Credits						26				
Total Marks							600			

Semester-III										
Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks		Total marks	**Minimum Passing Marks (%)
							Internal Marks	External Marks		
ABST6.5BCST301	Basic Communication Skills	BCS	2	0	0	2				Non-CGPA S/NS*
ABST6.5DCCT302	Operational Research	DCC	5	1	0	6	30	120	150	36
ABST6.5DCCT303	Advanced Costing Problems	DCC	5	1	0	6	30	120	150	36
ABST 6.5DSET304	(A) Direct Tax OR (B) Business Ethics & Corporate Governance	DSE	5	1	0	6	30	120	150	36
ABST 6.5DSET305	(A) Goods & Service Tax OR (B) Financial Reporting	DSE	5	1	0	6	30	120	150	36
Total Credits						26				
Total Marks							600			

Semester-IV											
Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks		Total marks	**Minimum Passing Marks (%)	
							Internal Marks	External Marks			
ABST6.5BAEC401	General Health & Hygiene	AEC	2	0	0	2				Non-CGPA S/NS*	
ABST6.5DSET402	(A) Security Analysis OR (B) Computerized Accounting	DSE	5	1	0	6	30	120	150	36	
ABST6.5DSET403	(A) Portfolio Management\ OR (B) Management Audit	DSE	5	1	0	6	30	120	150	36	
ABST 6.5DCCT404	Tax Planning	DCC	5	1	0	6	30	120	150	36	
ABST 6.5DSET405	(A) Dissertation & Viva Voce (B) Financial Services	DSE	5	1	0	6	30	120	150	36	
Total Credits						26					
Total Marks							600				

- DCC: Discipline centric compulsory course. AEC: Ability Enhancement course.
- S/NS*=Satisfactory or Not satisfactory.
- A candidate shall be required to obtain 36% marks to pass in theory, practical and internals separately.
- For Internal Evaluation of 30 Marks (20 Marks theory paper + suggestive*, + 10 Marks practical paper)
- *Suggestive: Please include assignment/seminar, Logical thinking/application of knowledge, attentiveness and skills in internal assessment).
- L=Lecture; T=Tutorial; P=Practical # Teacher/guide shall decide the teaching hrs required for carrying out the decided Theory Lecture, Practical, Research Project/ Review/Case Study by the allotted student(s) in the forms of lecture, tutorial and lab work as per the requirement of the study topic.

Selection of Course Elective Courses:

- Course Elective Courses for Semester III and IV would be announced at the beginning of the Semester and students will be asked to select any one option at that time. A minimum number of students will be required to opt a particular Course Elective.

Thesis/Dissertation/Survey Report/Field Work

The Thesis/Dissertation/Survey Report/Field Work shall be types & written and submitted in triplicate so as to reach the office of the Registrar at least 3 weeks before the commencement of the theory examinations. Only such candidates shall be permitted to offer dissertation/Fields work/Survey Report/Thesis (if provide in the scheme of examination) in lieu of a paper as have secured at least 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.

Note: Non- Collegiate students are not eligible to offer Dissertation as per provision of 170-A.

SCHEME OF EXAMINATION

Pattern of Examination

For 120 Theory course: A course will contain 5 units. The question paper shall contain three sections.

- * Section A (20 marks) shall contain 10 questions two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A will be prepared such that questions i through v are multiple-choice questions, while questions vi through x will be fill-in-the-blank questions.
- * Section B (40 marks) shall contain 5 questions (two from each unit with internal choice). Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words.
- * Section C (60 marks) shall contain 5 questions, one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions by selecting these three questions from different units. The answers should not exceed 400 words.

Learning Outcome Index

I. Programme Outcomes (PO) and Programme Specific Outcomes (PSO)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
PO1	X	X	X		X	X
PO2	X		X	X	X	X
PO3	X	X		X	X	X
PO4	X	X	X	X	X	
PO5		X	X	X	X	X
PO6	X	X	X	X		X
PO7	X	X	X		X	X

II. Programme Specific Outcomes (PSO) and Core Compulsory Course (CC)

	CC1	CC2	CC3	CC4	CC5	CC6	CC7	CC8	CC9	CC10	CC11	CC12	CC13
PSO1	X	X	X		X	X	X	X		X	X	X	X
PSO2	X		X	X	X	X	X	X	X	X	X	X	
PSO3	X	X	X	X	X		X	X	X		X	X	X
PSO4	X	X		X	X	X	X	X	X	X	X		X
PSO5		X	X	X		X	X		X	X	X	X	X
PSO6	X	X	X	X	X	X		X	X	X		X	X

III. Programme Specific Outcomes (PSO) and Course Elective (CE)

	CE1	CE2	CE3	CE4	CE5
PO1		X	X	X	X
PO2	X	X		X	X
PO3	X		X	X	X
PO4	X	X	X		X
PO5	X	X		X	X
PO6	X	X	X	X	

SEMESTER – I
ACCOUNTANCY AND BUSINESS STATISTICS
ABST 6.5DCCT 101 : FUNDAMENTALS OF ACCOUNTING

COURSE OBJECTIVES:

This will enable the students to understand the fundamentals of accounting, meaning, nature and functions of accounting. Students will learn about the basic concepts of accountings such as system of maintenance of accounts, journal, ledger, trial balance, final accounts.

COURSE OUTCOMES:

Students will understand the meaning of accounting and its nature and functions.

Students will familiarize and understand the basic accounting concepts and conventions, students will also acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger and trial balance. Students will acquire knowledge about the preparation of final accounts.

UNIT – I

- * Accounting; Meaning nature, functions; objectives and usefulness.
- * Accounting as an information system in an organization.

UNIT – II

- * Concepts and Conventions of accounting.
- * Accounting process: Journal; Purpose, ruling and recording of journal and subdivision of Journal.

UNIT - III

- * Ledger; Purpose, ruling and posting, balancing, types and subdivisions.

UNIT - IV

- * Preparation of trial balance;

UNIT - V

- * Preparation of final accounts;

Suggested Books:

- * Ranga, Bansal, Mujral, Chahaliya - Financial Accounting, (R B D Publishing House, Jaipur)
- * Jain, Khendelwal, Pareek, Maheshwari, Modi, Dave - Financial Accounting, (Ajmera Book Co.)
- * M.C.Shukla, T.S. Grewal and S.C.Gupta - Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- * S.N. Maheshwari, and. S. K. Maheshwari - Financial Accounting. Vikas Publishing House, New Delhi.
- * Shukla M.C. And Grewal T.S. - Advanced Accounts, (S. Chand & co.)
- * Chakraborty, H. - Advanced Accountancy, (Oxford University Press, New Delhi)
- * Jain & Narang – Advanced Accounting, (Kalyani Publication, Delhi)
- * Sehgal & Sehgal – Advanced Accounting, (Taxman)
- * Tulsian, P.C. - Financial Accounting, (Pearson Education)
- * रंगा, बंसल, मुजराल, चाहलिया, ग्रोवर – वित्तीय लेखांकन (आर.बी.डी. पब्लिशिंग हाउस, जयपुर)
- * जैन, खण्डेलवाल, पारीक, माहेश्वरी, मोदी, दवे – वित्तीय लेखांकन (अजमेरा बुक कम्पनी, जयपुर)

ABST 6.5DCCT 102 : FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

To introduce the students about the importance of finance management for a business. To enable them to understand the various modes and techniques of managing the financial resources of an organization. To know about the various factors to be considered while planning for financial policies. to acquaint the students regarding the various types of decisions taken by financial managers in current competitive environment. To enable students to select an investment project out of alternative investment proposals.

COURSE OUTCOMES:

Learners are made aware of the skill to manage financial resources of a company. Learners understand the various sources of finance available to businessmen these days, ability to select an investment proposal by analyzing the compounded and discounted value of money invested. Learners are made aware of the importance of capital budgeting and different techniques of capital budgeting for decision making. Learners understand the concept of working capital, cash management, receivable management, inventory management and its requirements and control policies. Learners understand the concept of leverages and financial decisions in capital structure. Learners understand the concept of strategic financial management, financial decision making and financial planning process.

UNIT – I

Perspective of Finance: Finance function, Meaning, scope and objectives of Financial Management. Management of inventories,

UNIT – II

Capital Budgeting: Concept, nature and process, Methods and techniques of appraising investment, Proposals, Capital rationing. Risk Analysis in capital budgeting

UNIT – III

Cost of Capital: Need and Importance of measuring cost of capital, measurement of cost of various components of capital, weighed average cost of capital.

UNIT – IV

Financing decisions: Key Decisions in capital structure, type of issues, selection of security mix, income and control, operating and financial leverages. Sources of long terms finance - external and internal.

UNIT – V

Working capital management determinants of working capital, Management of receivables and cash, Profit: Planning and control.

Books Recommended:

1. Agarwal M.D. & Agarwal NP - Vitiya Prabhandha ke tatva (Ramesh Book Depot, Jaipur)
2. Khan & Jain - Financial Management
3. Kuchhal S.C. - Corporate Financial Management
4. Pandey I.M.- Financial Management
5. Chandra Prasanna: Financial Management Theory and Practice;Tata McGraw Hill, New Delhi.
6. Ravi M. Kishore - Financial Management
7. Saxena V.K. & Vashistha C.D. – Financial Management
8. कुलश्रेष्ठ आर.एस.— निगमों का वित्तीय प्रबंध
9. एम.आर.अग्रवाल— वित्तीय प्रबंध, गरिमा पब्लिकेशंस, जयपुर

ABST 6.5DCCT 103 : STATISTICS FOR BUSINESS DECISION

COURSE OBJECTIVE:

The objective of this course is to equip students with some important statistical techniques for decision making and to provide ground for learning advanced statistical tools used in research.

COURSE OUTCOME:

The successful completion of this course shall enable the students. To develop logical reasoning ability in decision making. To understand the meaning and functions of statistics, scope and importance of statistics. Students will be able to understand the procedure and techniques of data Collection and analysis. To bring out clearly the importance of statistics in solving different research problems It will help students to understand correlation analysis, regression analysis, concept of index numbers, Time Series Analysis and index numbers.

UNIT – I

Introduction to Statistics, Definition, Functions of statistics, scope and importance of statistics. Limitations and distrust of statistics types of statistical methods. Data Collection and Analysis. Types of data, primary and secondary, Methods of data collection, Moments and Kurtosis

UNIT – II

Interpolation and Extrapolation (Binomial Expansion Method, Newton's Method for Advancing Difference, Newton's Method for Divided Difference, Lagrange's Method)

UNIT – III

Association of Attributes

UNIT – IV

Probability: Introduction and definition. Types of events, rules of probability, types of probability including Bayesian theories and mathematical expectation.

UNIT – V

Probability Distributions: Concept and application of Binomial, Poisson, Exponential and Normal distributions

SUGGESTED BOOKS:

- * Oswal, Bansal, Jhamb, Mujral, Maheshwari- Business Statistics (RBD Publishing House, Jaipur)
- * Ranga, Gupta, Goyal, Bansal- Business Statistics (Ajmera Book Company, Jaipur)
- * Gupta S.R. – Statistical Methods (Sultan Chand & Sons, New Delhi)
- * Gupta S.N. - Statistical Methods (Sahitya Bhawan, Agra)
- * Aczel, A. D., Sounder Pandian, J. Saavanan, P. & Joshi, R. (2012) - Complete Business Statistics (McGraw Hill Education (India) Pvt. Ltd.: New Delhi)
- * ओसवाल, बंसल, झाँब, व्यास – व्यावसायिक सांख्यिकी (आर.बी.डी. पब्लिशिंग हाउस, जयपुर)
- * रंगा, गुप्ता, गोयल, बंसल – व्यावसायिक सांख्यिकी (अजमेरा बुक कम्पनी, जयपुर)
- * नागर के.एन. – सांख्यिकी के मूल तत्व –(मीनाक्षी प्रकाशन, मेरठ)
- * शर्मा जैन पारीक शोध प्रणाली एवं सांख्यिकी प्रविधियां रमेश बुक डिपो जयपुर
- * माथुर खण्डेलवाल : शोध प्रणाली एवं सांख्यिकी प्रविधियां अजमेरा बुक कम्पनी

ABST 6.5DCCT 104 : AUDITING

COURSE OBJECTIVES:

To introduce the concept of auditing and to enable students to examine and discuss its various aspects. To enable the students to understand the appointment of auditors, powers and duties. To enable students to evaluate the objectives, difference between audit and investigations, process of investigation. special audit of banking companies, educational, non profit institutions and insurance companies. To enable students to assess the audit techniques and the concepts of internal control and internal checks. To compare and contrast the need for internal audit and procedure of auditing. To enable the students to understand vouching, verification of assets and liabilities.

COURSE OUTCOMES:

Students would outline the basic objective of auditing, the concepts of errors and frauds, principles of audit and different types of audits. Students would construct the factors involved in preparation of audit plan and audit programme. They would also understand the concept and importance of audit working papers. Students would evaluate the importance of assessment of internal control and internal checks. Also, they would learn about internal check system, vouching, verification of assets and liabilities, company audit, investigation and its process, special audit of banking companies, educational, non profit institutions and insurance companies. Students would restate the objectives, basic principles establishing internal audit and its usefulness.

UNIT – I

Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.

UNIT – II

Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

UNIT – III

Vouching, Verification of Assets and Liabilities

UNIT – IV

Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.

UNIT – V

Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

SUGGESTED BOOKS

- * Dr. T.R. Sharma, Sahitya Bhawan Publications.
- * Jha, A., "A Student's Guide to Auditing", 2012, Taxmann Publications Pvt Ltd., New Delhi.
- * Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
- * Dinkar, P., "Principles and Practice of Auditing", 2004, Sultan Chand and Sons, New Delhi.
- * Institute of Chartered Accountants of India: "Auditing and Assurance Standards", ICAI, New Delhi.
- * Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- * Ghatalia, S.V.: "Practical Auditing," 2005, Allied Publishers Private Ltd., New Delhi.

ABST 6.5DCCT 105 : COST ACCOUNTING & COST CONTROL

COURSE OBJECTIVES:

To enhance students capacity to comprehend the importance of cost and cost control in the corporate world. To empower students to comprehend, cultivate, and utilize costing methods in commercial corporate decision-making. To give the students the ability to comprehend, create, prepare, and deliver the financial report incorporate

COURSE OUTCOMES:

It helps in understanding the relationship between cost accounting-financial accounting and managerial accounting, computation of fixed, variable, semi-fixed and semi-variable cost concepts, analysing the relationship between the cost-volume and profit Understanding of break-even sales price, break-even sales volume, the total contribution margin, the unit contribution margin, margin of safety, security ratio, profit margin concepts. Understanding and computing of budgeting and operating budgets concepts, computation of standard variation analysis through standard costs. Understanding and calculation of standard cost concept, marginal costing and differential costing. Understanding the concept cost control accounts and integrated accounts. Understanding reconciliation of financial and cost accounting.

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. Reconciliation of Financial and Cost Accounting

UNIT – II

Process costing – I (Treatment of Normal & Abnormal Losses and Effectives, By Product and Joint Products, Inter Process Profits). Process Costing –II (Equivalent production)

UNIT – III

Standard Costing :- Sales Variance and Overhead Variances, Budgetary Control.

UNIT – IV

Marginal Costing and Break Even Analysis, Marginal Costing and managerial decisions. Differential costing and managerial decisions.

UNIT – V

Cost Control Accounts, Integrated Accounts.

Suggested Books:

1. Matz, Curry & Frank : Cost Accounting
2. Charles Horngren : Cost Accounting : A Managerial Emphasis.
3. Bhar: CostAccounting 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)

SEMESTER – II
ACCOUNTANCY AND BUSINESS STATISTICS
ABST 6.5DCCT 201: NATIONAL AND HUMAN VALUES

Objectives: To inculcate national and human values in the students. To enable the students, imbibe the Indian cultural ethos. To inculcate the spirit of Patriotism so that the students develop a sense of strong bond with the nation. To enable the students grow into a citizen possessing civic sense.

Course Outcomes: The successful completion of this course shall enable the learner: Attain the civic skills enabling him/her to become a well-behaved citizen of the country. Imbibe and spread the feelings of devotion and dedication.

Unit I

1. NCC–Introduction, Aims, NCC Flag, NCC Song, NCC Administration, Raising of NCC in Schools/Colleges, NCC: Rank, Honours and Awards, NCC Training, NCC Camps, NCC Examinations, Incentive and Scholarship for Cadets.
2. Importance of Discipline in life, Aims and Merits of Discipline, Problems related to Indiscipline and Solutions.
3. Drill Definition, Principles of Drill, Bad habits in drill, Words of Command, Drill Movements, Arms Drill, Squad Drill, Guard of Honour, Ceremonial Drill, Guard Mounting.
4. Contribution of NCC in Nation Building.

Unit-II

1. Armed Forces–Control Command, Organization of Armed Forces, Weapons of Army, Navy and Air Force, Training institutes, Honours and Awards, Recipients of Param Veer Chakra, Badges of Ranks.
2. Commission in Armed Forces–Recruitment in Armed Forces, Commission in Technical, Non-Technical and Territorial Forces.
3. Weapon Training 0.22 Rifle, 7.62 Rifle, 7.62SLR(Self Loading Rifle), 5.56 MM I.N.S.A.S. Rifle, L.M.G. (Light Machine Gun), Stan Machine Carbine, 2”Mortar, Grenade, Pistol, Various types of Firing, Range Procedure and Range Drill.
4. Military History and Geography, Field Craft, Field Engineering, Battle Craft.

Unit-III

1. Obstacle Training. Adventure Training, Self Defense, Physical Posture Training.
2. Social Service, Disaster Management, Health and Hygiene, First Aid.
3. Leadership, Personality Development, Decision Making, Motivation, Duty and Discipline, Morale.

Unit IV

1. Value system–The role of culture and civilization-Holistic living
2. Balancing the outer and inner– Body, Mind and Intellectual level- Duties and responsibilities
3. Salient values for life-Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness
4. Self-esteem and self confidence

5. Punctuality–Time, task and resource management, Teamwork
6. Positive and creative thinking.

Unit V

1. Universal Declaration of Human Rights
2. Human Rights violations
3. National Integration– Peace and non-violence (in context of Gandhi, Vivekanad)
4. Social Values and Welfare of the citizen
5. The role of media in value building
6. Fundamental Duties
7. Environment and Ecological balance–interdependence of all beings–living and non-living.

Readings:

Hand Book of NCC: Major R C Mishra & Sanjay Kumar Mishra
 National Security: K.Subramanyam
 ASEAN Security: Air Comdr. Jasjit Singh
 Indian Political System, Dr. Pukhraj Jain & Kuldeep Fadiya
 NCERT, Education in Values, New Delhi, 1992
 M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
 Chakravarthy, S.K.: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
 Satchidananda, M.K.: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
 Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
 Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
 Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
 Kaul, G.N.: Values and Education in Independent India, Associated Publishers, Mumbai, 1975.
 Swami Budhananda (1983) How to Build Character A Primer: Ramakrishna Mission, New Delhi.
 A Cultural Heritage of India (4 Vols.), Bharatiya Vidya Bhavan, Bombay. (Selected Chapters only) For Life, For the future: Reserves and Remains– UNESCO Publication.
 Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
 Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
 Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
 Awakening Indians to India, Chinmayananda Mission, 2003

ACCOUNTANCY AND BUSINESS STATISTICS

ABST 6.5DCCT 202: MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

To help students to explain basic concepts, importance & functions of management accounting. To help the students to illustrate the format of vertical financial statements, analysis and interpretations of financial statement. To enable students to calculate the various ratios and interpret it. To enable students to prepare cash flow statements and funds flow analysis. To enable students to understand the concept of capital, capitalization, sources of fixed and working capital, capital structure and trading on equity.

COURSE OUTCOMES:

Students would explain the significance of basic concept, importance & functions of management accounting. Students would illustrate the vertical format of financial statements, and also tools of financial analysis such as trend analysis, comparative analysis and common size statement. Students would calculate the various ratios and would be able to discuss the significance and use of the various ratios. Students would be able to prepare cash flow and funds flow statements. Students will be able to understand the meaning of capital and capitalization. also, they will be able to Comprehend the concept of capital structure and sources of fixed and working capital.

UNIT – I

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: Comparative analysis, Common size Analysis, Trend Analysis.

UNIT – II

Concept of Capital and Capitalisation, Sources of Fixed and Working Capital, Capital Structure and Trading on Equity

UNIT – III

Ratio Analysis, Installing information system in Business House.

UNIT – IV

Funds Flow analysis and Cash Flow analysis.

UNIT – V

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 Book Depot) . .

ABST 6.5DCCT 203: RESEARCH METHODOLOGY

COURSE OBJECTIVES

To introduce the concept of research and research methodology. To enable the students to understand the quantitative and qualitative methods for conducting research, hypothesis formulation and testing, statistical analysis and analysis of research data. To make students understand about analysis of variance, To enable the students to use chi square test, z, t, f tests for solving the research data. To enable the students to understand the structure and components of research report. To enable the students to write the research report.

COURSE OUTCOMES:

The student will be able to familiarize with research and research problems. The student will be able to understand of the quantitative and qualitative methods of research. Students will be able to understand the formulation of hypothesis, its testing. also, they will be able to understand the concept of variance, classification and analysis. Students will be able apply various tests such as chi square, z, t, and f tests.

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,

UNIT – II

Research design-data sources, Data collection Methods, Statistical Analysis and operation designs. Analysis of research data, report writing, Referencing, bibliography, Chi Square Test

UNIT – III

Analysis of variance: One way and two way classifications, Design of Experiments & Elementary Treatment.

UNIT – IV

Elementary Sampling Theory: Basic ideas, statistics and parameters, sampling and non-sampling errors, sampling distributions and standard error, sampling of attributes

UNIT – V

Sampling of variables. Tests of significance: z, t, f

Suggested Books:

1. शर्मा जैन पारीक शोध प्रणाली एवं सांख्यिकी प्रविधियां रमेश बुक डिपो जयपुर
2. B.N. Gupta : Sankhyaki
3. K.N.Nagar : Sankhyakike Mool Tattwa
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)

ABST 6.5DCCT 204 : HIGHER ACCOUNTING

COURSE OBJECTIVES:

To make students understand the concepts of Higher Accounting such as Concept of measurement of profits and determination and disposal of profits. To make students understand about Internal Reconstruction of Companies, Agriculture Farms Accounting, Amalgamation of Companies and Responsibility Accounting. To make students understand as to how to prepare accounts of Holding and Subsidiary companies, consolidated Balance Sheet and Profit and Loss Account, Accounting for insurance and banking companies.

COURSE OUTCOMES:

Students will be able to understand the concept of profit and its measurement in Economics and Accounting and its disposal. Students will be able to understand the conditions for internal reconstruction and perform accounting for internal reconstruction. Students will be able to determine the nature of amalgamation and choose the appropriate methods for accounting for amalgamation. Students will understand the concept of Responsibility accounting. Students will be able to prepare consolidated balance sheet for Holding and subsidiary companies. Students will be able to prepare Financial Statements of Banking Companies and Insurance Companies.

UNIT – I

Concept and Measurement of Profit in Economics and Accounting, Determination and Disposal of Profits.

UNIT – II

Internal Reconstruction of Companies, Accounting for Agriculture Farms

UNIT – III

Amalgamation of Companies, Responsibility Accounting.

UNIT – IV

Accounts of Holding and Subsidiary companies under the Companies Act, 1956, Preparation of Consolidated Balance Sheet and Profit & Loss Account.

UNIT – V

Accounting of Insurance Companies, Financial Accounts of Banking Companies

Suggested Books:

1. R.R. Gupta : Advanced Accountancy
2. Shukla & Grewal : Advanced Accountancy
3. R.L. Gupta : Advanced Accountancy
4. Chakrabroty : Advanced Accountancy
5. A.N. Agarwal : Higher Accounting
6. J.R. Batliboi : Advanced Accountancy
7. जैन खण्डेलवाल पारीक— उच्चतर लेखांकन
8. Chaturvedi T.N.: Government Accounting & Budgeting IIPA, New Delhi

ABST 6.5DCCT 205 : COST AUDIT

COURSE OBJECTIVES:

To enable students to understand the concept of cost audit, cost accounting standards and its significance. To enable students to differentiate between financial audit and cost audit. To enable students to understand the role, qualifications of a cost auditor. To enable students to understand the rules of cost audit, Companies Auditor's Report Order 2016 under Indian companies act 2013.

COURSE OUTCOMES:

Students will be able to understand the basic meaning of cost audit, its origin, objectives and significance. This paper will help students to understand the cost accounting standards and their need. This will enable students to understand the rights of a cost auditor, its qualifications, duties and appointment. The students will familiarize to cost audit programmes, cost accounting records and rules and verification of cost records and reports. Students will learn about Companies Auditor's Report Order 2016 under Indian companies act 2013.

UNIT – I

Cost Accounting Standard (CAS): Introduction, Concept, Need and Significance.

UNIT – II

Cost Audit: Meaning and origin of Cost Audit. Relevance and Objectives of Cost-audit nature, advantages and disadvantage of cost audit difference between financial audit and cost audit aspects of cost audit.

UNIT – III

Cost Auditor- Qualification, Disqualifications, Appointment Rights and duties Professional Ethics.

UNIT – IV

Cost Audit Programme. Cost Accounting Records & Rules, Verification of Cost Records and Reports,

UNIT – V

Cost audit of Productivity, energy & pollution control, companies (Cost Records and Audit) Rules, 2014, CARO - 2016 under Indian Companies Act 2013

Books recommended:

1. Jain, Khandelwal, Pareek Cost & Management Audit Ramesh Book Depot- Jaipur.
2. Khandelwal : Management Audit Ramesh Book Depot, Jaipur
3. Chaudhary D: Management Audit & Cost audit New Central Book Agency Kolkata.
4. Ramanathan : Cost and Management Audit Tata, McGraw Hill, New Delhi, Kolkata
5. Rose T.G. : Management Audit (Gel & Co. Landon)
6. Cona W.L. Management Audit (Prentice Hall)

SEMESTER – III
ACCOUNTANCY AND BUSINESS STATISTICS
ABST 6.5DCCT 301: BASIC COMMUNICATION SKILLS

SEMESTER – III

ACCOUNTANCY AND BUSINESS STATISTICS

ABST 6.5DCCT 302: OPERATIONAL RESEARCH

COURSE OBJECTIVES:

To understand the methodology of or problem solving and formulate linear programming problem. To develop formulation skills in transportation models and finding solutions. To understand the basics in the field of game theory and assignment problems. To know how pert, critical path analysis, cost benefit analysis techniques work. To know about work study, times and motion study, fatigue study, productivity and its measurement, input-output analysis and value analysis.

COURSE OUTCOMES:

The students will be able to recognize the importance and value of operations research and linear programming in solving practical problems in industry. The students will be able to interpret the transportation models and infer solutions to the real-world problems. The students will be able to recognize and solve game theory and assignment problems. The students will gain knowledge of pert, critical path analysis and cost benefit analysis techniques. Also, they will learn about work study, times and motion study, fatigue study, productivity and its measurement, input-output analysis and value analysis.

UNIT – I

The Nature, Significance and Purpose of Operational Research. Basic Concepts in Operations Research and Basic Definition, Operations Planning and Strategy. Use of Statistical Techniques in Operations Research. Transportation & Assignment problems

UNIT – II

Linear Programming. The Method and Technique of Planning and Operations Research Study.

UNIT – III

Theory of Games: Theory of Queuing.

UNIT – IV

PERT, Critical Path Analysis. Cost Benefit analysis techniques.

UNIT – V

Work study :Times and Motion Study, Fatigue Study. Concept of Productivity, Measurement of Productivity, Input-output analysis, Value analysis.

Suggested Books:

1. Churchman, C. West L.: Introduction of Operations Research.
2. Hadley & Whrithin : PERT. CPM and Marketing Management and Inventory Control.
3. Gaus: Linear Programming.
4. Sassieni Muric etc.: Operations Research.
5. Amrine Rithy and Hully: Manufacturing Organization Management.
6. सक्रिय विज्ञान— माथुर, खण्डेलवार, गुप्ता, अजमेरा बुक कम्पनी, जयपुर
7. सक्रिय विज्ञान— एन.पी. अग्रवाल, आरबीडी पब्लिकेशन्स, जयपुर

ABST 6.5DCCT 303 : ADVANCED COSTING PROBLEMS

COURSE OBJECTIVES:

The objective of the course is to equip the students with the ability to analysis interpret and use advanced cost accounting information in practical decision making. The course aims at explaining the core concepts of advanced cost accounting and its importance in managing a business. To study the costing concept and methods. To know the implications of computers in management control. To understand product, production and pricing decisions and decisions based on differential costing. To understand the marketing and distribution decision.

COURSE OUTCOME:

This course provides the students an understanding of the application of advanced cost accounting techniques for management such as single output costing, process costing, and cost allocation, breakeven analysis for decision making. The student is expected to have a good working knowledge of the subject. Students learn about cost accounting for cost management, planning and control. Students acquire decision making skill in cost accounting to the level where he or she can function effectively as a professional. Students will be able to understand about decisions related to factors of production, accounting and control of material. They will also understand the role of employee participation in cost reduction program.

UNIT – I

Cost of information for Management Decisions and Control, Design of Cost records of Material, Labour and Overheads. Break even Analysis and cost volume profit analysis for decision-making.

UNIT – II

Product and Production decisions. Mechanised Accounting and EDP. Implications of computers in management control

UNIT – III

Pricing Decisions. Productivity Accounting. Decisions based on differential costing.

UNIT – IV

Marketing and Distribution Decisions. Cost Reduction Programme and Planning. Employees' participation in Cost Reduction Programme.

UNIT – V

Decisions relating to factors of production, Accounting and Control of material

Suggested Books:

1. Horngren, Charles T.: Cost Accounting, A Management Emphasis.
2. Giverpie, Cecil: Standard and Direct Costing.
3. BlockerJohan, G. and Waltmer W. Koith : Cost Accounting.
4. Maatznoph Curry Otheri, J. and Frank George W: Cost Accounting.
5. Shilinglow Gordon: Cost Accounting Analysis and Control
6. Neuner John J : Cost Accounting.
7. Oswal, Mangal and Bidawat: Advanced Costing Problems (Hindi) Ramesh Book Depot: Jaipur
8. N.K. Prasad : Principle & Practices of Cost Accounting.
9. Jain, Narang: Advanced Cost Accounting.
10. Nigam &Sharma :Advance Cost Accounting

ABST 6.5DSET 304 (A) : DIRECT TAX

COURSE OBJECTIVES:

To make the students understand the basic concepts, definitions and terms related to direct taxation. To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. To help the students understand the computation of income and tax for a partnership firm, cooperative societies, trust, HUF and companies. procedure of e-filing or e-return.

COURSE OUTCOMES:

Students will be able to identify the technical terms related to direct taxation. Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status. Students will be able to compute the taxable income and tax for partnership firm, cooperative societies, HUF, trust and companies. Students will understand the procedure of filing e-returns, concept of advance tax payment, TDS, interest on TDS and TDS refund.

UNIT – I

Assessment of Hindu Undivided Family, Assessment of Partnership Firm.

UNIT – II

Assessment of Companies.

UNIT – III

Assessment of Non-residents, Representatives Assessee

UNIT-IV

Assessment of Cooperative Societies, Assessment of Trust

UNIT – V

Assessment Procedure e-filing or e-return, Advance payment of Tax, TDS, Interest on Taxes and TDS Refund

Books Recommended:

1. Agarwal R.K.: Tax Planning For Companies.
2. Choudhary, Jangid, Mathur, : Taxation
3. Chaudhary, Jangid, Mathur, Jain : 'Wealth Tax& Corporate Tax'
4. Sighania V.K.- Direct Tax Laws.
5. Lakhotia R.L.- Corporate Tax Planning.
6. Mahrotra H.C. - Law and Practice of Income Tax.
7. Palkhiwala N. A. - Law and Practice of Income Tax.
8. Patel, Choudhary : Direct Tax, PC Publications, Jaipur

ABST 6.5DSET 304 (B) : BUSINESS ETHICS & CORPORATE GOVERNANCE

COURSE OBJECTIVES:

To understand the principles of corporate governance and business ethics. To develop skills in ethical decision-making and governance practices. To understand the meaning, scope and importance of Corporate Social Responsibility. To understand the ethical issues related to advertisements, finance, investment, technology. To gain knowledge about Indian ethos.

Course Outcomes:

It will help the students to understand the basic concept, principles and importance of corporate governance and business ethics and their application in and organization. It will help the students to understand the ethical issues, work ethics and concept of swadharma. The students will gain knowledge about Indian ethos, their purpose and relevance.

UNIT - I

Business Ethics: Nature, scope and purpose of ethics; Relevance of values; Importance of Ethics and Moral standards; Ethics and Moral Decision Making.

UNIT - II

Corporate Social Responsibility: Nature, Scope & Importance; Corporate Governance: Concept, Importance for Industry.

UNIT - III

Ethical Issues related with Advertisements, Finance, Investment, Technology; Secular versus Spiritual Values in Management; Work ethics: concept of Swadhrama.

UNIT - IV

Indian Ethos: Need, purpose & relevance of Indian Ethos;

UNIT - V

Salient features: Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic-Spiritual Brain, Holistic approach for Managers in Decision Making.

Suggested Readings:

1. Business Ethics: Ferando, Pearson Publication
2. Business Ethics: Bani P Banerjee, Excel Books
3. Business Ethics: Manisha Paliwal, New Age Publishers
4. Business Ethics: Daniel Albuquerque, Oxford Publishers
5. Business Ethics: CSVMurthy, Himalaya Publishing House.
6. Business Ethics and Professional Values: AB Rao, Excel Books
7. Ethics in Management and Indian Ethos: Biswanath Ghosh, Vikas Publishing House
8. Business Ethics and Ethos: Jyotsna Mehta, Preeti Gupta, Pragati Prakashan

ABST 6.5DSET 305 (A) : GOODS & SERVICE TAX

COURSE OBJECTIVES:

To give an understanding of the relevant provisions of goods & amp; amp; service tax. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices. Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions. To define various aspect of indirect taxes (GST) like, registration, concept of supply etc. students will learn to analyze and evaluate the effect of an indirect tax on consumers, producers and the government.

COURSE OUTCOMES:

Students acquire conceptual knowledge of indirect tax. Students understand the importance of indirect taxes (gst) in the Indian and global economy and its contribution to the economic development. Students understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes. Learners will be able to be a tax consultant in preparing the tax planning, tax management. payment of tax and filing of tax returns. Student will able to identify and analyze the procedural aspects under different applicable statutes related to indirect taxation. Students will able to understand the basic principles underlying the indirect taxation statutes, procedure of e-filing of it return. Student will able to examine the method of tax credit. inflows and outflows, tax imposition, tax exemption, tax deduction, delivery of goods and services, tax rates, periodic tax returns. place of delivery of goods and services and its impact on GST.

UNIT – I

CGST/SGST: Important term and definitions under central goods and service Tax Act, 2017 and state goods and service Tax Act, 2017. Basic of GST, meaning and scope of supply, levy and collection of tax.

UNIT – II

CGST/SGST: Time and value of supply of goods and /or service. Input Tax credit, transitional provisions. Registration under CGST/SGST Act,

UNIT – III

Filling of returns and assessment, payment of tax including payment of tax on reverse charge basis. Refund under the Act.

UNIT – IV

CGST/SGST: Maintenance of Account and Records. Composition Scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

UNIT – V

IGST: Scope of integrated goods and service tax (IGST), important term and definitions under IGST Act, 2017, levy and collection of IGST, principles for determining the place of supply of goods and services zero rated supply. Procedure of E-Filing of IT return.

Suggested Books:

1. Shah, Mangal, Jain, Khandelwal, Pareek : Goods and Service Tax, RBD Jaipur
2. Patel, Choudhary : Goods & Service Tax, PC Publications, Jaipur
3. Mahrotra H.C. - Law and Practice of Income Tax.
4. Palkhiwala N. A. - Law and Practice of Income Tax.
5. Datey V. S. : GST Ready Reckoner, Taxman Publication, New Delhi.
6. Goel Pankaj : GST Ready Reckoner, Reference (2017) Commercial Law Publisher(India) Pvt. Ltd.

ABST 6.5DSET 305 (B) : FINANCIAL REPORTING

COURSE OBJECTIVE:

To understand the meaning and need of corporate financial reporting and the developments in financial reporting. To understand the concepts of environmental accounting, corporate social reporting, human resource accounting and inflation accounting. To understand the recent development in financial reporting system, web enabled reporting, value reporting and segment reporting.

COURSE OUTCOMES:

The students will be able to understand the meaning, need and recent developments in financial reporting, web enabled reporting, value reporting and segment reporting. also, The students will learn the concepts of environment accounting, corporate social reporting, human resource accounting and inflation accounting.

UNIT – I

Corporate Financial Reporting : Meaning, Need, Developments, Issues and Problems, Corporate financial reporting with special reference to published statement

UNIT - II

Developments in Financial Reporting. Value Added Statement, Economic Value Added, Market Value Added and Shareholder' Value Added.

UNIT – III

Environmental Accounting, Corporate Social Reporting.

UNIT – IV

Human Resource Accounting, Inflation Accounting.

UNIT – V

Recent Development in Financial Reporting system: Web Enabled Reporting, Value Reporting, Segment Reporting (AS-17)

Books Recommended:

1. Jain, Khandelwal Pareek : Higher Accounting (Hindi & English)
2. Agarwal B.D. : Advanced Financial Accounting
3. Porwal, L.S. : Accounting Theory
4. Agarwal, Agarwal Jain, Banal : Financial Reporting, RBD, Jaipur (Hindi)

SEMESTER – IV
ACCOUNTANCY AND BUSINESS STATISTICS
ABST 6.5DSET401 : GENERAL HEALTH & HYGIENE

SEMESTER – IV
ACCOUNTANCY AND BUSINESS STATISTICS
ABST 6.5DSET402 (A) : SECURITY ANALYSIS

COURSE OBJECTIVES:

To understand the meaning and significance of security analysis, nature and scope of investment analysis. also to understand the concept of risk and return, risk analysis, measurement. To understand the basics of financial assets, their characteristics and types. To understand the concept of public issue, SEBI guidelines, secondary market, depositories, valuation of securities, foundation core analysis and technical analysis.

COURSE OUTCOMES:

It will help students to grasp the knowledge about the basics of security analysis and investment analysis. The students will be able to understand the concepts of financial assets, secondary market and its role, brokers, trading mechanism and the role and need of depository act 1996. The students will be equipped with the knowledge about public issue, SEBI guidelines on public issue, promoters and managers, bankers and allotment of shares and valuation of securities. Also the students will learn about the foundation core analysis and technical analysis.

UNIT - I

Introduction: Meaning and significance of security analysis, types of securities, Investment: Nature and scope of investment analysis, Element of investments avenues of investment,

UNIT - II

Approaches of investment analysis, concept of return and risk, Security return and risk analysis, Measurement of risk and return. Financial Assets: Types and their characteristics.

UNIT - III

Public Issue: SEBI guidelines on public issue, Size of issue, Pricing of issue, Promoters, and Managers, Bankers & Allotment of shares.

UNIT - IV

Secondary Market: Role, Importance, Types of brokers, Trading mechanism, Listing of security, Depository- Role and Need Depository Act – 1996.

Valuation of Security: Bonds, Debentures, Preference Shares, Equity Shares.

UNIT - V

Foundation Core Analysis: Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: Trends, Indicators, Indices and Moving Averages applied in Technical Analysis.

Books Recommended:

1. Security analysis and portfolio management - P. Pandian
2. Investment analysis and portfolio management – Madhumati. Rangarajan
3. Security analysis and portfolio management – Fiscer and Jorden.
4. Security analysis and portfolio management – M.R. Aggarwal.

ABST 6.5DSET 402 (B) : COMPUTERIZED ACCOUNTING

COURSE OBJECTIVES:

To understand the concept, features, advantages and limitation of computerized accounting system, transaction processing system, manual v/s computerized accounting. To understand the different types of accounting software and structure database for accounting. To have knowledge about tally and analysis of financial statement and report generation.

COURSE OUTCOMES:

The students will learn about the features, advantages and limitation of computerized accounting system. The students will learn about the types of accounting software's, structuring database for accounting concept, objectives of database, data processing cycle, accounting in tally and analysis of financials statement and report generation.

UNIT – I

Computerized Accounting System : Concept, Features, Transaction Processing system, Manual v/s computerized Accounting, Advantages and limitation of computerized Accounting system

UNIT – II

Different types of Accounting software, Essential features of Accounting Packages, Generic considerations.

UNIT – III

Structuring database for Accounting: Concept, Objectives of Database, Data Processing Cycle, Designing database for Accounting, Creating database tables for Accounting, Designing Structure Query, Designing tables query, forms and reports of accounting data using MS Access.

UNIT – IV

Accounting in Tally : Introduction, Company creation & configuration, setup accounting masters, creations, display and alteration of groups and ledgers, Accounting vouchers, creating Inventory masters, Stock groups and stock categories.

UNIT – V

Analysis of Financial Statements and Report Generation : Generation of different types of financial statements, fund flow, cash flow, Ratio Analysis, Budget, Stock Summary, Generation of report Accounting Books and Registers (ledgers, cash books, bank books, purchase register, sales register, Journal register, purchase and sales)

Books Recommended:

1. Tally Education Private Limited: Computerized Accounting Using Tally
2. Michael Fardon : Computer Accounting (Accounting & Finance)
3. William Murry : Computerized Accounting : The complete Tutorial
4. S.Sudalaimuthu, S. Anthony Raj: Computer Application in Business
5. Rajesh Narang : Database Management System.

ABST 6.5DSET 403 (A) : PORTFOLIO MANAGEMENT

COURSE OBJECTIVES:

To introduce the concept of Portfolio management and make students acquainted with the process. To enable students to discuss the concepts of Capital Market Theories, Risk Free Lending and Borrowing. To enable students to examine and describe various theories in Portfolio Management and efficient Market hypothesis.

COURSE OUTCOMES:

Students would appreciate the importance of forming a portfolio of investments with varied risk and reward patterns. Students would be able to describe various efficient market theories with respect to managing a portfolio.

UNIT – I

Portfolio Analysis : Estimated Rate of Return and Standards Deviation of Portfolio, Marketwise Risk and Return Optimization.

UNIT – II

Single Index Model, Portfolio Total Risk, Portfolio Market Risk and Unique Risk, Sharpe Optimization Solution.

UNIT – III

Capital Market Theories : Capital Market Line and Security Market Line, Risk Free Lending And Borrowing,

UNIT – IV

Factor Model, Arbitrage Price Theory, Two Factors and Multifactor Model, Principal Arbitrage Portfolios.

UNIT – V

Efficient Market Hypothesis : Portfolio Performance Evaluation : Measurement of Return, Risk Adjusted Measure of Return, Market Timing

Recommended Books

1. Security Analysis and Portfolio Management P. Pandian
2. Investment Analysis and Portfolio Management Madhumati, Rangrajan.

ABST 6.5DSET 403 (B) : MANAGEMENT & OPERATIONAL AUDIT

COURSE OBJECTIVES:

To understand the meaning, need, Objects, Scope, Aspects, Techniques and Procedures of Management Audit. To understand the audit of Public Sector Undertakings, Bank Audit, Audit of General Insurance Companies, Audit of Cooperative Societies and Corporate Social Audit. To understand Review of Personnel Audit, Appraisal and Review of Management Information System, Review of Purchasing operations, Review of Manufacturing Operations and Appraisal of Management Decisions.

COURSE OUTCOMES:

Students will understand the basics of Management and Operational Audit. Also, students will learn the need, importance, scope and techniques and procedures and management audit. Students will learn about the audits of Public sector undertakings, banks, General Insurance, Cooperative societies and Social Audit. Also, the students will learn about Review of Personnel Audit, Appraisal and Review of Management Information System, Review of Purchasing operations, Review of Manufacturing Operations and Appraisal of Management Decisions.

UNIT – I

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/ Objects, Scope, Aspects, Techniques and Procedures of Management Audit.

UNIT – II

Management Audit Programme. Review of Management Functions: Production, Distribution, Development, Personal and Industrial Relations.

UNIT – III

Audit of Public Sector Undertakings, Bank Audit, Audit of General Insurance Companies.

UNIT – IV

Review of Personnel Audit, Appraisal and Review of Management Information System and Audit of Cooperative Societies.

UNIT – V

Review of Purchasing operations, Review of Manufacturing Operations, Appraisal of Management Decisions, Corporate Social Audit.

Books Recommended:

1. Chaudhary D. Management Audit and Cost Audit
2. Rajnanathan : Cost and Management Audit
3. Rose T.G. Management Audit
4. Kurnal Gupta : Contemporary Audit
5. Agrawal N.P. & Govind Pareek, Cost and Management Audit
6. Saxena & Vasisth : Cost and Management Audit.

ABST 6.5DCCT 404 : TAXATION & TAX PLANNING

COURSE OBJECTIVES:

To enable the students to identify the basic concepts, definitions and terms related to taxation and tax planning. also, enable the students to understand the basic framework of direct tax laws in India. To enable the students to understand tax planning and its problems with reference of different direct taxes. To understand depreciation development rebate, set off and carry forward of losses, tax planning for capital gains, investments and tax planning.

COURSE OUTCOMES:

The students will be able to understand the basic concepts, definitions and terms related to tax ation and tax planning. also, enable the students to understand the basic framework of direct tax laws in India. The students will understand tax planning and its problems with reference of different direct taxes. Also, the students will understand depreciation development rebate, set off and carry forward of losses, tax planning for capital gains, investments and tax planning. The students will learn the recognized methods of tax planning for salaries, the tax incentives for industrial growth, tax holidays and other reliefs and rebates for industry and impact of direct taxes on economic growth.

UNIT – I

Basic Framework of Direct Tax laws in India inter relation between different direct taxes. Concept and significance of tax planning. Problems arising from different concepts of income: Legal, Economic and Accounting.

UNIT – II

Tax Planning and its Problems with reference of different direct taxes. Problems of tax Planning in the context of administrative legislation. Organizational Problem of tax Management.

UNIT – III

Recognized methods of tax planning for Salaries. The tax incentives for industrial growth. Tax holidays and other relief's and rebates for industry. Impact of direct taxes on economic growth.

UNIT – IV

Depreciation Development Rebate and similar allowances for industry. Deductible and non-deductible expenses. Set off and carry forward of losses.

UNIT – V

Tax Planning for Capital gains. Investments & tax Planning. Avoidance and evasion of Tax. Impact and incidence. Anti-avoidance provisions

Suggested Books:

1. Footer D.C. Monroe H.H. and Steward: Tax Planning with precedents.
2. Sharma N.K. Taxation and Tax planning Hindi-Ramesh Book Depot. Jaipur
3. Palkhiwala N.A. – law and practice of income tax
4. Choudhary, Jangid, Singh- Taxation & Tax Planning.
5. R.N. Lakaotia : Tax Management.
6. E.A. Srivastava : Corporate Tax Planning.

ABST 6.5DSET 405 (A) : DISSERTATION & VIVA- VOCE

CONTENTS

The project is a practical, in-depth study of a primary and secondary database problem related to contemporary business management issues. Guiding principle behind Project work is improvement in knowledge/skills, employability and development of research aptitude in the students.

Teachers may then assign a topic to the concerned student based on primary and secondary Data Collection, Analysis and Reporting at the beginning of the Semester. The topics identified must help in creating conditions conducive to the quest for knowledge and its applicability in business management.

Every student will have regular consultation with his/her assigned Teacher and identify objectives of study, prepare a research plan and complete the allocated task. Each student shall have to prepare a comprehensive report of the work done Approx 100 to 120 pages. The Final report needs to be submitted to the University for evaluation in accordance to the submission schedule declared by the concerned Institution.

The Project report for 120 marks will be evaluated by the examiners selected from the panel of PG Examiners of the University. Semester – End Viva-Voce examination will be conducted for 30 Marks

Overall Project Report/ Dissertation may be evaluated under the following heads:

- * Objective, Scope and Hypothesis
- * Project /Dissertation design
- * Methodology and Content depth
- * Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts, etc.
- * Results and Discussion
- * Future Scope and References

READINGS:

- * Cooper, D. R. & Schindler, P. S. Business Research Methods. Boston. McGraw/Irwin
- * Wooldridge, J. M. Econometric Analysis of Cross Section and Panel Data. MIT
- * J.K. Sachdeva, Business Research Methodology, Himalaya Publishing House, New Delhi
- * C. R. Kothari, Research Methodology, Methods & Techniques, New Age International Publications.

ABST 6.5DSET 405 (B): FINANCIAL SERVICES

COURSE OBJECTIVES:

To enable the students to understand the basics of financial system and financial services. To enable the students understand the concept of mutual funds, factoring, forfeiting and securitization of debts and credit rating. To understand the concepts of treasury and wealth management services.

COURSE OUTCOMES:

Students would acquaint themselves about financial service market and its constituents. They would assess growth of financial services and the problems faced by financial services in India. They would also recall and discuss factoring, forfeiting and securitization of debt. Students would examine and discuss various financial services. they would evaluate the concept of mutual funds, credit rating and treasury and wealth management services, custodian services, pension fund and role of PFRDA.

UNIT – I

Introduction, role of financial system, scope, importance, types and innovative financial services.

UNIT – II

Mutual Funds: Concept, evolution of Mutual funds, types, organization of Mutual Fund and valuation method of individual scheme i.e. Net Preset Value.

UNIT – III

Factoring: concept, meaning, procedure of workings, types and future prospects, forfeiting: concept, meaning, salient features, difference between factoring and forfeiting and operating procedure.

UNIT-IV

Securitization of Debts: Introduction, meaning, objective, importance, advantages and structure of Securitization, Credit Rating: Concept, Meaning, types, advantages, credit rating v/s Financial Analysis and procedure of credit rating.

UNIT – V

Treasury and Wealth Management Services, Custodian Services, Pension Fund- Role of PFRDA.

Books Recommended:

1. Avdhani A.V. Financial Services in India, Himalaya Publications.
2. Khan M.Y. : Financial Services, Tata McGraw Hills.
3. Bhole L.M. : Financial Market and Institutions.
4. Agashe Anil : Financial Service Markets and Regulations.