

M.Com. (A.B.S.T.) - 2013

DISTRIBUTION OF THE PAPERS

There will be 9 papers in all, of these 9 papers 6 papers will be compulsory and three optional. A candidate will be required to offer Four compulsory papers in previous and remaining two compulsory papers and three optional papers in the final examinations. Each paper will be of 100 marks and three hours duration. Dissertation in lieu of the paper can be offered at the final Examination provided that a candidate secures at least 55 percent marks in the aggregate of the previous examination.

M.Com. Previous (Four Papers – All Compulsory)

Paper – I	Advanced Management Accounting
Paper – II	Statistical Analysis
Paper – III	Corporate Financial Accounting
Paper – IV	Cost Accounting and Managerial Decisions

M.Com. Final (Five Papers – Two Compulsory and Three optional Papers)

Paper – V	Tax Planning and management
Paper – VI	Operational Research and Quantitative Techniques.

Optional Paper (Any Three)

Paper – VII	Direct and Indirect Taxes
Paper – VIII	Advanced Costing Problems
Paper – IX	Management and Operational Audit
Paper – X	Computer Application in Business
Paper – XI	Security Analysis and Portfolio Management
Paper- XII	Project Planning and Control
Paper – XIII	Dissertation (Subject to the approval of the topic of survey work by faculty member for Regular Students only)

M.Com (Prev.) - 2013
ACCOUNTANCY AND BUSINESS STATISTICS

Paper I : Advanced Management Accounting

Duration : 3 hrs.

Max. Marks : 100

- Note :*** The question paper will contain three sections as under –
- Section-A : **One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10**
- Section-B : **10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50**
- Section-C : **04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40**

Unit - I

- 1 Introduction, Objective, Scope and Limitation, Functions and Organisation of Management Accounting, Role of Management Accountant.
- 2 Financial Statement Analysis : Nature of Financial statements, need for their analysis, techniques of Analysis - Comparative Analysis, Common size analysis, Trend Analysis & Ratio Analysis.

Unit - II

- 3 Balanced Score Card : Concepts, Definition, Scope and need.
- 4 Fund Flow Statement and Cash Flow Statement

Unit - III

- 5 Cost of Capital.
Determination of capital requirements, Concept and calculation of return on Capital employed, Over Capitalisation and Under Capitalisation, Designing of capital structure in term of availability of sources of Finances and Maximisation of Return on Capital Employed, Capital Gearing, Trading on Equity, Role of SEBI and Demate Account.

Unit - IV

- 6 Reporting : Presentation of Accounting and Financial data to management through reports and statements, interpretation of reports and statements, Fore-casting.
7. Business forecasting : Techniques of Business Forecasting–Opinion–Polling. Business barometers, survey methods. Sales force polling, Delphi Technique, Econometric model, Economic- indicators, Cross Impact Analysis, PERT, Morphological analysis.
8. Capital Budgeting

Unit - V

Decision-Making : The Accountant and decisions, Establishment decisions, Operating decisions, Financial and Non-Financial considerations, New aids to decision making, Dividend Policies.

Books Recommended :

- 1 J. Batty : Management Accountancy
- 2 S.N. Chakrabarty : Management Accountancy
3. S.P. Gupta : Management Accounting
4. M.D. Agrawal and N.P. Agrawal: Financial Management,(Ramesh Book Depot)
5. Agrawal & Agrawal, Sharma : Management Accountancy, (Ramesh Book Depot)

Books for Reference :

- 1 S.B. Choudhary : Management Accounting
- 2 Khan & Jain : Management Accounting
- 3 S.N. Maheshwari : Management Accounting
- 4 Kuchhal : Financial Management

Paper II Statistical Analysis

Note : The question paper will contain three sections as under –

Section-A : **One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10**

Section-B : **10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50**

Section-C : **04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40**

Unit - I

Sampling and Data Collection. Data sources, Methods, Statistical Analysis and Operation Designs. Review of Sampling methods, Analysis of Research data. Preparation of report. Statistical Quality Control.

Unit - II

Interpolation and extropolation : Meaning and importance, assumptions, Graphics methods of curve fitting, Algebraic, Binomial, Langrange's, Newton's methods for advancing Difference, Newton's methods of divided Difference Association of Artibutes, Meaning, classification according to Attributes. Methods of calculation of Association between attributes, partial association, consistence of data.

Unit - III

Probability: Bay's Theorems of simple and compound probabilities, Mathematical expectation. Theoretical frequency distributions: Elementary Knowledge of Normal, Binomial and poisson distributions and applications to Business problems.

Unit - IV

Test of Significance : Z –test, F-test, Chi-square test, F-test and ANOVA (One way and two way test).

Unit - V

Non parametric test : Sign test, Run test, Signed Rank test, Krushal Wallies test,

Partial and multi correlation and Regression. Design of experimental and elementary treatment.

Books Recommended:

1. K.N. Nagar : Sankhyiki ke Mool siddhant
2. B.N. Gupta : Sankhyiki
3. S.P. Gupta : Statistics
4. D.N. Elhance : Fundamentals of Statistics.

Books References :

1. Waugh, A.E. : Elements of Statistical Methods
2. Walbes and Robers : Statistics A New Approach

Paper - III - Corporate Financial Accounting

Duration : 3 hrs.

Max. Marks : 100

N o t e : The question paper will contain three sections as under –

Section-A : **One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10**

Section-B : **10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50**

Section-C : **04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40**

Unit - I

An overview of I.F.R.S. (international Financial Reporting Standards) Meaning and Scope of Standards. Compliance with standards, IAS Framework, objectives. Procedure for issuing standards. Final accounts and financial statements of company. Corporate Governance. Determination and disposal of profits with special reference to companies Act. 1956.

Unit - II

Accounting for intangible assets. Accounting for Govt. Grants.

Accounting for price level changes with special reference to inflation. Accounting under changing price level. Hotel Accounting.

Unit - III

Accounting for Investment & Stock market transactions. Internal Reconstructions, Accounting issues relative to Merger and Acquisition of Companies, Problems of Demerger.

Unit - IV

Accounts of Holding and Subsidiary companies under the Companies Act 1956. Preparation of consolidated Balance sheet and profit & Loss Accounts, Accounts of Companies in Liquidation.

Unit - V

Final Accounts of Banking and Insurance Companies (Excluding Life Insurance)

Human Resources Accounting, Social Accounting (Elementary Knowledge)

Indian Accounting Standard (1 to 20)

International Accounting Standards (Elementary Knowledge)

Books Recommended :

- 1 R.R. Gupta : Advance Accounting
- 2 Shukla & Gupta : Advance Accounts
- 3 R.L. Gupta : Advance Accountancy
- 4 Jain, Khandalwal, Pareek : Higher Accounting

Books for Reference :

- 1 Pickles : Accountancy
- 2 Spicer & Pegler : Book - Keeping and Accounts
- 3 Davidson & Others : Inflation Accounting (Tata McGraw Hills, New Delhi)

Paper IV : Cost Accounting & Managerial Decisions

3 hrs. Duration

Max. Marks : 100

N o t e : **The question paper will contain three sections as under –**

Section-A : **One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10**

Section-B : **10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50**

Section-C : **04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40**

Unit - I

Organisations of the costing department and its integration with other departments. Installation of costing system and modification thereof. Management control and cost information system. Performance reporting at various level of management. Process costing emphasis on inter-process profit and equivalent production.

Unit - II

Standard Costing-emphasis on overhead variances. Budgetary control, Zerobase budgeting and Performance budgeting. Uniform Costing, Inter firm comparison.

Unit - III

Marginal Costing and Break Even Analysis. Marginal costing and Managerial decisions transfer pricing - Divisional performance and Transfer Pricing. Corporate view point. Transfer pricing determination. Transfer pricing in international business.

Unit - IV

- Cost Control Accounts .
- Integral Accounts.
- Cost Reduction Programme and Planning

Unit - V

- Pricing decisions, Marketing and distribution decisions : Differential pricing Lowest bid tender pricing . Treatment and control of rejections, defectives, obsolescence, wastage and spoilage.
- Treatment of research and development costs.

Books Recommended :

- 1 Matz, Curry & Frank : Cost Accounting
- 2 Charles Horngren : Cost Accounting : A Managerial Emphasis.
- 3 Bhar : Cost Accounting : Methods and problems.
- 4 M.L. Basu : Costing
- 5 Oswal Maheshwari, Modi and Gupta : Cost Accounting & Cost Control (Ramesh Book Depot) Jaipur
- 6 Jain, Shah, Sharma, Agrawal : Advance Cost Accounting. (Ramesh Book Depot) Jaipur
- 7 Swaminathan : Lectures in Costing

Books for Referances:-

- 1 Omler & Brown : Weldon's Cost Accounting and costing methods.
- 2 Nikerson : Managerial cost Accounting Analysis
- 3 Baken & Jacobsen : Cost Accounting.
- 4 Thomas : Reading in Cost Accounting
- 5 Horngren and Foster :- Cost Accounting A managerial Emphasis
- 6 Scott J.A. : Budgetory control and standard costs.
- 7 Harrison :- Differential Cost and Management Decisions
- 8 Gardener : Profit Management & Control.