

# **University of Rajasthan, Jaipur**

## **M.Com. ABST Syllabus**

### **Semester Scheme 2012-14**

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#### **1. NEW ORDINANCES RELATED TO M.Com.**

##### **ACCOUNTANCY AND BUSINESS STATISTICS (Semester Scheme)**

**O.199F1:** The examination of Regular students of Master degree (Post-graduate) courses of the University admitted in the academic session 2011-12 and after shall be based on (a) Semester Examinations, (b) Continuous Assessment, (c) Choice Based Credit System, and (d) Semester Grade Point Average and Cumulative Grade Point Average system as provided in O.199F1 to O.199F5. The ordinances which were in force prior to academic session 2011-12, will be applicable for Non-collegiate students (wherever permissible) and students admitted prior to academic session 2011-12 only. The ordinances O.199F1 to O.199F5 will have overriding effect over other ordinances for the Regular courses leading to Masters' degree.

**O.199F2:** Fifteen (15) hours of theory teaching will lead to one credit (which means one hour per week theory teaching in a semester of 90 teaching days) and in case of practical 45 hours of laboratory work will lead to two credit (which means 3 hours practical class per week in a semester of 90 teaching days). Each semester of Master's course shall offer 36 credits or more. Number of Semester Examinations and Minimum Credit required to be earned for award of Master degree in various Post-Graduate courses is specified in table given below.

S. No.	Faculty	Degree	Subject	Number of Semesters	Minimum Credit Required
1	Arts	M.A. (Master of Arts)	1. English	4	120
2			2. European Studies	4	120
3			3. French	4	120
4			4. Hindi	4	120
5			5. Philosophy	4	120
6			6. Sanskrit	4	120
7			7. Urdu	4	120
8	Social Science	M.A. (Master of Arts)	1. Anthropology	4	120
9			2. Economics	4	120
10			3. Garment Production and Export Management	4	120
11			4. Geography	4	120
12			5. History	4	120
13			6. Mathematics	4	120
14			7. Political Science	4	120
15			8. Psychology	4	120
16			9. Public Administration	4	120
17			10. Sociology	4	120
18			11. Statistics	4	120
19		M.S.W. (Master of Social Work)	4	120	
20		M.J.M.C.(Master of Journalism and Mass Communications)	4	120	
21	Fine Arts	M.A. (Master of Arts)	Dramatics	4	120
22			Drawing and Painting	4	120
23			Music	4	120
24		M.V.A. (Master of Visual Arts)		4	120
25		M. Mus. (Master of Music)		4	120
26	Com merce	(Mast er of Com merce)	Accountancy and Business Statistics	4	120
27			Business Administration	4	120

28			Economic Administration and Financial Management and Cooperation	4	120
29			M.C.C.A. (Master of Cost Control and Accounts)	4	120
30			M.H.R.M. (Master of Human Resource Management)	4	120
31			M.I.B. (Master of International Business)	4	120
32			M.F.C. (Master of Finance and Control)	4	120
33	Management		M.B.A. (Master of Business Administration)	4	120
34			M.B.A. (Executive) (Master of Business Administration ( Executive))	4	120
35			M.B.A. (CAM) (Master of Business Administration-Computer Aided Management)	4	120
36			M.B.A. (E-Com) (Master of Business Administration-E-Commerce)	4	120
37	Education		M.Ed. (Master of Education)	2	60
38			M.P.Ed. (Master of Physics Education)	4	120
39			M.Lib. & Inf. Sc.(Master of Library and Information Science)	2	60
40	Law		LL.M. (Master of Law)	4	120
41			LL.M. (H.R.&V.E.) (Master of Law –Human Rights and Value Education)	4	120
42	Science	M.Sc. (Master of Science)	1. Anthropology*	4	120
43			2. Biochemistry	4	120
44			3. Biotechnology	4	120
45			4. Botany	4	120
46			5. Chemistry	4	120
47			6. Environmental Science	4	120
48			7. Garment Production and Export Management*	4	120
49			8. Geography*	4	120
50			9. Geology	4	120
51			10. Home Science	4	120
52			11. Information Technology	4	120
53			12. Mathematics*	4	120

54			13. Microbiology	4	120
55			14. Pharmaceutical Chemistry	4	120
56			15. Physics	4	120
57			16. Psychology*	4	120
58			17. Statistics*	4	120
59			18. Zoology	4	120
60			M.C.A. (Master of Computer Applications)	6	180
61			B.Sc.-M.Sc. Integrated Biotechnology	10	300
62			B.Sc.-M.Sc. Integrated Information Technology	10	300
63			M.Tech. (Engineering Physics)	4	120
64	Engineering and Technology	Dual degree B.Tech. M.Tech. in Converging Technologies	1. Nanomaterials and Nanotechnology	10	300
65			2. Bioinformatics and Biotechnology	10	300
66			3. Information and Communication Technologies	10	300
67			4. Cognitive and Neuroscience	10	300
68	Social Science	M.A. (Master of Arts)	12. Museology and Conservation	4	120
69			13.. Rajasthani Language Literature & Culture	4	120

\* Candidate who have been admitted to Master's degree in Anthropology/ Garment Production and Export Management / Geography/ Mathematics/ Psychology/ Statistics based on the Bachelor degree in Arts shall be awarded the M.A. degree in the concerned subject and candidates who have been admitted to Master's degree in Garment Production and Export Management based on the Bachelor degree in Commerce shall be awarded the M.Com. degree in the subject.

The number of papers, course type and credits and detailed syllabus for each course shall be shown in the syllabus for the course concerned. A candidate will be required to earn minimum credits prescribed above for award of the Master degree.

**O.199F3:**

- a) The Department in context of this ordinance means the Department/Centre of concerned PG subject at University of Rajasthan or that of an affiliated institution or college, as the case may be. Teacher of parent Department means a duly appointed Teacher as per UGC prescribed qualifications in the Department where student is enrolled for the course.
- b) A Credit Monitoring Committee (CMC) of the Department will consist of the Head and THREE Senior Most Teachers on roll of the Department with Head of the Department as Chairperson. Under special circumstance, when the number of teachers on roll is less than four, the Vice-Chancellor may constitute the Credit Monitoring Committee. Registration of candidates in the First and subsequent Semesters after the prescribed last date shall not be permitted. For subsequent semesters no minimum credit earning criterion will be applicable. Credit registration atleast once in all Compulsory Credit Course shall be binding, however, earning all CCC Credits for accumulation of the prescribed minimum credits shall not be required.
- c) The candidate will be required to finalize the number of credits at the time of registration in a semester and no change will be permitted after seven days of start of the semester. The CMC of the Department shall forward the credit registration details of all students enrolled in the semester, latest by the tenth day of commencement of the semester. The prior approval of Credit Monitoring Committee will be essential and decision of Credit Monitoring Committee shall be final and binding.
- d) The Credit Courses have been classified as
  - i. Compulsory Core Courses(CCC)
  - ii. Elective Core Courses(ECC),
  - iii. Seminar (SEM), Project Work (PRJ), Field Study (FST), Self Study Courses(SSC), and other Supportive Courses (OSC), Research Publications [RPJ] can also be taken in support of Core or Elective course wherever so prescribed.
- e) The aim of the seminar is to give students an exposure to recent developments and advance topics of research interest. The Seminar preparations can be undertaken only on prior approval of Credit Monitoring Committee of the Department. The CMC will allot Seminar Credits on Merit Basis out of desiring students. Seminar preparations are to be undertaken under guidance of a Teacher of parent Department. No teacher shall be permitted to guide more than three students in a semester for Seminar supervision. The

guiding teacher will make continuous internal assessment of the Seminar. At the End of Semester Examination (EoSE) the Seminar will be conducted and credits will be awarded by a Board of Three Examiners consisting of the Head of the Department, guide and one faculty member other than guide.

- f) The aim of Project Work or Field Study is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work or Field Study is to be undertaken under guidance of a Teacher of the Department or a Scientist or any other suitable person with proven research excellence in the concerned field of study. The Project Work or Field Study can also be taken up in an outside institution of repute on approval by Credit Monitoring Committee of the Department. The Project Work or Field Study can be undertaken only on prior approval of Credit Monitoring Committee of the Department. The CMC will allot Project Work or Field Study Credits on Merit Basis out of desirous students. The guiding teacher will make continuous internal assessment of the Project Work/ Field Study. No teacher shall be permitted to guide more than three students in a semester for Project Work/Field Study under his/her supervision. EoSE for Project Work/ Field Study will be held at the unit where project work has been undertaken by a board of three examiners consisting of HoD, guide and one senior faculty.
- g) Each department is required to arrange delivery of all compulsory core courses and special number of elective core courses so that the students enrolled for the course can complete prescribed minimum number of credits. It is not binding on the Department to make provision for all elective core courses.
- h) A course is identified by a course code designated by a string of six alphanumeric characters and a course title. In a course code the first three characters of the string indicate the Department offering the course and the later three alphanumeric characters designate a particular course. In the case of compulsory core course the fourth character identifies the semester numeric digit and in case of the elective core courses the fourth character indicates the cluster of specialization. For compulsory theory core courses the fifth character is '0' , for laboratory core courses it is '1' and for Project Work/Seminar/Field Study it is '2' and for Research Publications in journals it is '3'.
- i) There will be no supplementary/due paper/special examination. Students with grade 'F' or 'E' will have to get themselves re-registered in the course if they so desire with option either as a Self Study Course or as a regular course depending on the feasibility

at the Department. The credit will be considered and counted only if registered and approved by the Credit Monitoring Committee at the time of semester registration.

- j) The candidate shall not be permitted to appear in EoSE of a particular credit if (i) he/she does not fulfil the minimum 75% attendance requirement, or (ii) he/she fails to secure a Semester Grade Point Average (SGPA) of 1.5 in the continuous assessment. The concerned department will have to communicate the eligibility of candidate for EoSE to the University Fifteen days before commencement of Examination.

**O.199F4:** In Continuous Assessment (Department/ College/Institution wise) and End of Semester Examination (EoSE) examination (University as a whole) separate Grades will be awarded as specified under this ordinance. The continuous assessment will consist of two components, namely, (i) Internal Assessment and (ii) Sessional Test(s) in ratio 30:70. The internal assessment component will comprise of assessment of students performance on the basis of factors like Attendance, Classroom Participation, Quiz, Home Assignment etc. The sessional test shall be conducted on coverage of 50% of course content specified in the syllabus. The Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) for Continuous Assessment will be calculated on the Department/College level and for EoSE at the University level. The name of College/Department will be mentioned with SGPA and CGPA of Continuous Assessment.

**O.199F5:**

- a) Grades in a particular examination with less than 10 students registered in the course (cumulative at Department level for continuous assessment and cumulative at university level for EoSE) will be awarded on the basis of percentage of marks obtained as per table given below.

Percentage Range	Grade	Grade Point	Grade Definition
75-100	O	6	Outstanding
65-74	A	5	Very Good
55-64	B	4	Good
45-54	C	3	Average
33-44	D	2	Below Average
25-33	E	1	Poor
0-24	F	0	FAIL

- b) Grades in a particular examination with more than 10 students registered in the course (cumulative at Department level for continuous assessment and cumulative at university level for EoSE) will be calculated on the basis of relative merit of marks obtained, that is, Grade O (Point 6) to top 10% students, Grade A (Point 5) to next 25 % students in merit order, Grade B (Point 4) to further next 30% students in the merit order and Grade C (Point 3) to further next 25% in the merit order and Grade D (Point 2) to remaining last 10% students with exceptions permitted (i) to the extent to award students with same mark and the same grade, (ii) to award Grade E (Point 1) to those students securing less than 33% but more than 25% marks in the examination, and (iii) to award Grade F (Point 0) to those students securing less than 25% marks in the examination. The grade point assignment is also given below in tabular form.

Standing in Merit of the Course or Marks Obtained in the course	Grade	Grade Point	Grade Definition
Top 10 % in Merit	O	6	Outstanding
Among Top 35% in Merit but not in Top 10%	A	5	Very Good
Among Top 65% in Merit but not in Top 35%	B	4	Good
Among Top 90% in Merit but not in Top 65%	C	3	Average
Among Last 10% in Merit	D	2	Below Average
25% <=Marks<33%	E	1	Poor
Marks<25%	F	0	FAIL

- c) Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) will be calculated on the credit weighted average of the grade points obtained as given below.

$$SGPA = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where

$C_i$ : Number of credits earned in the  $i^{\text{th}}$  course of Semester for which SGPA is to be calculated.

$P_i$ : Grade Point Earned in  $i^{\text{th}}$  course



i: 1, 2, ....n represents the number of courses in which a student is registered in the concerned semester.

$$CGPA = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where

$C_i$ : Number of credits earned in the  $i^{\text{th}}$  course of Course till date for which CGPA is to be calculated.

$P_i$ : Grade Point Earned in  $i^{\text{th}}$  course

i: 1, 2, ....n represents the number of courses in which a student is registered in the concerned semester.

- d) The SGPA, CGPA grades will be assigned as per table given below.

SGPA or CGPA	Grade	Definition
5.50 to 6.00	O	Outstanding
4.50 to 5.49	A	Very Good
3.50 to 4.49	B	Good
2.50 to 3.49	C	Average
1.50 to 2.49	D	Below Average
0.50 to 1.49	E	Poor
0.00 to 0.49	F	FAIL

- e) The University will issue a complete transcript of credits, grade obtained, SGPA and CGPA on declaration of each semester result and a consolidated one on the accumulation of minimum credits required for the award of Master degree.
- f) The maximum period for accumulation of the credit for Award of Master degree is 5 years (8 years for Ten Semester courses). Failing which the credits earned will stand withdrawn and null and void.
- g) The details of conversion of seven point scale into percentage as per UGC notification is given below

SGPA or CGPA	Grade	Definition	Percentage
5.50 to 6.00	O	Outstanding	75-100
4.50 to 5.49	A	Very Good	65-74
3.50 to 4.49	B	Good	55-64
2.50 to 3.49	C	Average	45-54
1.50 to 2.49	D	Below Average	33-44

0.50 to 1.49	E	Poor	25-33
0.00 to 0.49	F	FAIL	0-24

Thus the percentage will be obtained by using this table

CGPA	%	CGPA	%	CGPA	%
6	<b>100</b>	4	<b>60</b>	2	<b>39</b>
5.9	<b>95</b>	3.9	<b>59</b>	1.9	<b>37.8</b>
5.8	<b>90</b>	3.8	<b>58</b>	1.8	<b>36.6</b>
5.7	<b>85</b>	3.7	<b>57</b>	1.7	<b>35.4</b>
5.6	<b>80</b>	3.6	<b>56</b>	1.6	<b>34.2</b>
5.5	<b>75</b>	3.5	<b>55</b>	1.5	<b>33</b>
5.4	<b>74</b>	3.4	<b>54</b>	1.4	<b>32.2</b>
5.3	<b>73</b>	3.3	<b>53</b>	1.3	<b>31.4</b>
5.2	<b>72</b>	3.2	<b>52</b>	1.2	<b>30.6</b>
5.1	<b>71</b>	3.1	<b>51</b>	1.1	<b>29.8</b>
5	<b>70</b>	3	<b>50</b>	1	<b>29</b>
4.9	<b>69</b>	2.9	<b>49</b>	0.9	<b>28.2</b>
4.8	<b>68</b>	2.8	<b>48</b>	0.8	<b>27.4</b>
4.7	<b>67</b>	2.7	<b>47</b>	0.7	<b>26.6</b>
4.6	<b>66</b>	2.6	<b>46</b>	0.6	<b>25.8</b>
4.5	<b>65</b>	2.5	<b>45</b>	0.5	<b>25</b>
4.4	<b>64</b>	2.4	<b>43.8</b>	0.4	<b>20</b>
4.3	<b>63</b>	2.3	<b>42.6</b>	0.3	<b>15</b>
4.2	<b>62</b>	2.2	<b>41.4</b>	0.2	<b>10</b>
4.1	<b>61</b>	2.1	<b>40.2</b>	0.1	<b>5</b>

The enhancement of CGPA by 0.01 will enhance percentage as given below:

Grade	SGPA or CGPA	Percentage enhancement on 0.01 CGPA enhancement
<b>O</b>	5.50 to 6.00	0.5
<b>A</b>	4.50 to 5.49	0.1
<b>B</b>	3.50 to 4.49	0.1
<b>C</b>	2.50 to 3.49	0.1
<b>D</b>	1.50 to 2.49	0.12

<b>E</b>	0.50 to 1.49	0.08
<b>F</b>	0.00 to 0.49	0.5

For example (i) CGPA of 5.73 is equivalent to 86.5%, (ii) CGPA of 5.12 is equivalent to 71.2%, (iii) CGPA of 4.34 is equivalent to 63.4%, (iv) CGPA of 3.26 is equivalent to 52.6%, (v) CGPA of 2.17 is equivalent to 41.04%, and (vi) CGPA of 1.11 is equivalent to 29.88%.

## 2. Eligibility:

As per university Prospectus.

## 3. Scheme of Examination:

- (1) Each theory paper EoSE shall carry 100 marks. The EoSE will be of 3 hours duration. Part 'A' of theory paper shall contain 10 Short Answer Questions of 20 marks, based on knowledge, understanding and applications of the topics/texts covered in the syllabus. Each question will carry two marks for correct answer.
- (2) Part "B" of paper will consist of four questions with internal choice (except in cases where a different scheme is specifically specified in the syllabus) of 20 mark each. The limit of answer will be five pages.
- (3) Each Laboratory EoSE will be of four/six hour durations and involve laboratory experiments/exercises, and viva-voce examination with weightage in ratio of 75:25.

## 4. Course Structure:

The details of the courses with code, title and the credits assign are as given below.

Abbreviations Used

### **Course Category**

CCC: Compulsory Core Course

ECC: Elective Core Course

OEC: Open Elective Course

SC: Supportive Course

SSC: Self Study Core Course

SEM: Seminar

PRJ: Project Work

RP: Research Publication

### **Contact Hours**

L: Lecture

T: Tutorial

P: Practical or Other

S: Self Study

**Relative Weights**

IA: Internal Assessment (Attendance/Classroom Participation/Quiz/Home Assignment etc.)

ST: Sessional Test

EoSE: End of Semester Examination

**First Semester**

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABS 101	Business Mathematics and Statistics	CCC	6	4	2	0	3	0
2.	ABS 102	Direct Taxes	CCC	8	6	2	0	3	0
3.	ABS 103	Advanced Cost Accounting	CCC	8	6	2	0	3	0
4.	ABS 104	Cost and Management Audit	CCC	8	6	2	0	3	0
5.	ABS 111	Taxation and Audit Practical	CCC	6	0	0	9	0	4

**Second Semester**

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P

1.	ABS 201	Advanced Business Statistics	CCC	6	4	2	0	3	0
2.	ABS 202	Management Accounting	CCC	8	6	2	0	3	0
3.	ABS 203	Advanced Corporate Accounting	CCC	8	6	2	0	3	0
4.	ABS 204	Indirect Taxes	CCC	8	6	2	0	3	0
5.	ABS 211	Accounting Practical	CCC	6	0	0	9	0	4

### Third Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABS 301	Research Methodology	CCC	8	6	2	0	3	0
2.	ABS 302	Information System and Accounting	CCC	6	4	2	0	3	0
3.	ABS 303	Project Planning & Management	CCC	8	6	2	0	3	0
4.	ABS 304	Tax Planning	CCC	8	6	2	0	3	0
5.	ABS 311	Computer Practical	CCC	6	0	0	9	0	4

### Fourth Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P

1.	ABS 401	OR & QT	CCC	8	6	2	0	3	0
2.	ABS 402	Financial Reporting	CCC	8	6	2	0	3	0
3.	ABS 403	Strategic Financial Management	CCC	8	6	2	0	3	0
4.	ABS 421	Dissertation	PRJ	6	0	0	9	0	1
5.	ABS 411	OR & QT Practical	CCC	6	0	0	9	0	4

### **ABS 101 - Business Mathematics and Statistics**

- Set Theory, Permutation and Combination
- Arithmetical, Geometrical and Harmonical Progressions
- Theory of Probability
- Probability Distributions – Binomial, Poisson and Normal Distribution, Statistical Decision Theory
- Statistical Quality Control

### **ABS 102 - Direct Taxes**

- Detailed study of Income Tax Law and rules with reference to charge of Income Tax, Residential Status, Heads of Income & Deductions etc.
- Assessment of Companies.
- Assessment of Co-operative Societies, Trusts, Non Residents, Representative Assesses.
- Wealth Tax Act, 1957 & Rules.
- Procedure of Assessment, TDS, Advance Tax, Appeals, Revision Penalties and Prosecution.

### **ABS 103 - Advanced Cost Accounting**

- Process Costing : Equivalent Production, Accounting for Waste, Scrap, Spoilage and Defectives; Uniform Costing and Inter firm Comparison.
- Cost Ledger and Cost Control Accounts, Reconciliation of Cost and Financial Accounts, Integrated Accounts.
- Differential Costing & Incremental Analysis, Relevant Cost Analysis, Pareto Analysis, Pricing Decisions, Pricing Strategies, Product and Production Decisions.
- Profit Centre and Transfer Pricing, Cost Reduction Techniques, Learning Curve Theory.
- Standard Costing and Variance Analysis, Budgets and Budgetary Control.

#### **ABS 104 - Cost and Management Audit**

- Cost Audit : Nature, Objects and Scope, Cost Auditor – Qualifications, Appointment, Rights, Duties and Responsibilities, Relationship between Statutory Financial Auditor, Cost Auditor and Internal Auditor.
- Preparation and Verification of Cost Records – Cost Accounting Record Rules u/s 2009(1)(d), Use of Statistical Sampling Method. Cost Audit Reports, Contents of Reports as Per Cost Audit Records Rules u/s 233B. Review of Cost Audit Reports by the Government.
- Application of Cost Accounting Standards and Role of Cost Auditor.
- Management Audit : Meaning, Nature and Scope, Qualification of Management Auditor, Concept of Efficiency Audit, Propitiatory Audit and Corporate Social Audit.
- Specific Areas of Management Audit – Review of Internal Control, Purchasing Control, Manufacturing Operations, Selling and Distribution Policies and Programmes, Peer Review.

#### **ABS 111 - Taxation and Audit Practical**

- Audit Procedures: Statutory and Internal Audit, Audit Programme, Internal Control and Internal Check, Vouching, Verification, Case Studies, Preparation of Audit Reports.
- Obtaining PAN/TAN, Filing I.T. Return, Filing W.T. Return, Filing VAT Return, Filing Other Taxes Return, Depositing tax, Assessment Procedure, Use of different tax forms.

#### **ABS 201- Advanced Business Statistics**

- Time Series Analysis
- Interpolation and Extrapolation
- Association of Attributes
- Multiple Correlation and Multiple Regression
- Moments and Kurtosis, Vital Statistics

### **ABS 202 - Management Accounting**

- Tools of Financial Analysis : Comparative Statements, Common Size Statements, Ratio Analysis and Cash Flow Analysis
- Capital Structure – Determinants, Capital Structure Theories, Computation of Cost of Capital, Leverages.
- Working Capital Management, Estimation of Working Capital Requirements, Inventory Management, Receivables Management and Cash Management.
- Management of Retained Earnings and Dividend Decisions with their financial implications, Decision regarding Lease Financing, Balance Score Card.
- Activity Based Cost Management, Bench Marking, Life Cycle Costing, Target Costing and Kaizen model.

### **ABS 203- Advanced Corporate Accounting**

- Consolidated Financial Statements – Concepts, Objectives and Consolidation Procedures, Consolidation with two or more subsidiaries, Consolidated Profit and Loss Account and Consolidate Balance Sheet.
- Accounting for Corporate Restructuring including inter-company holdings.
- Double Accounts System.
- Accounts of Banking Companies and Insurance Companies.
- Valuation : Concept of Valuation; Valuation of Tangible Fixed Assets, Valuation of Intangibles including Brand Valuation, Valuation of Business.

### **ABS 204- Indirect Taxes**



- Excise - Central Excise Act, 1944 – Basic Concepts, Classification, Valuation, Cenvat Credit, General Procedures & Appellate Mechanism, Penalties and Offences.
- Customs – Customs Act 1962, Customs Tariff Act, 1975 – Basic Concepts, Import and Export Procedures, Warehousing, Duty Drawback, Miscellaneous, Provisions.
- Service Tax - Finance Act, 1994 - Basic Concepts, Classification, Valuation & Procedural Aspects.
- VAT : Rajasthan, Value Added Tax 2003, Variants of VAT Methods of Computing VAT Liability.
- CST – Central Sales Tax Act 1956, Definitions, Inter State Sale, Sale in Course of Import / Export, Sale Outside the State, Registration, Computation of CST

#### **ABS 211 - Accounting Practical**

- Preparation of Common Size Statements and Comparative Statements, Trend Analysis, Application of Ratios, Analysis and Interpretation of Financial Statements, Use of Accounting for Decision Making, Application of IFRS in India.
- Classification of Cost (Traditional and New Techniques), Analysis of Cost.
- Use of Banking instruments, Preparation of Project Reports for Commencement of New Projects, Appraisal of Loan Proposals.
- Computation of Beta and Risk Analysis
- Study of Annual Report of Companies

#### **ABS 301 - Research Methodology**

- Research : Meaning, Objectives, Importance and Types of Research.
- Meaning and Concept of Research Methodology, Research Process, Data Collection and Data Analysis.
- Sampling Theory – Methods of Sampling, Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its utility
- Parametric Tests – ‘t’, Z and F test.
- Non-parametric Tests – Chi-square, Mann Whitney, Krushal Wallis Test etc.

#### **ABS 302 - Information System and Accounting**

- Information System - Data and information concepts, System concepts, Open and closed system, Business as a system.
- Information System Security - Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.
- Accounting Information System - Categories of accounting information system, Architecture of AIS, Implementation of AIS, Major Accounting information system. Financial information system,
- Transaction Processing and Computerized Commercial Application - TP cycle, Data validation, Batch and on line processing, Computerized commercial application.
- Computerized Accounting by using Excel – Application of Statistical and Accounting & Finance Functions, Use of Accounting Softwares

### **ABS 303 - Project Planning & Management**

- Project Management, Project Management System and Systems Development Cycle, Project Feasibility Study.
- Project Planning, Project Evaluation, Managing Risk in Projects
- Project Organisation Structure, Risk and Sensitivity Analysis, Social Cost Benefit Analysis.
- Cost Estimation and Budgeting, Network Analysis (PERT and CPM).
- Project Control, Project Management Information System, Project Management Performance.

### **ABS 304 - Tax Planning**

- Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management, Objectives of Tax Planning, Concept of Diversion of Income and Application of Income. Ethical Question, Recognized Methods of Tax Planning — Tax Holidays, Deductions, Reliefs & Rebates.
- Tax Planning through form of business organization — Individual, Firm, LLP (Limited Liability Partnerships), AOP/BOI.
- Tax planning for Companies, Cooperatives, NRI & Trusts.
- Specific Areas of Tax Planning — Tax planning in respect of capital gains, Investment income, Structure of salaries.
- Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy an asset, Financial Leverages — Share vs Debentures, Export vs Domestic Sales.

**ABS 311- Computer Practical**

- Application of M S Excel and M S Access.
- Internet Application, System and File Security.
- Tally and other Accounting Softwares
- Recording Financial and Inventory Transactions, Preparation of Ledgers and grouping
- Preparation of Financial statements

**ABS 401- OR & QT**

- Linear Programming
- Transportation and Assignment Models
- Games Theory – Two persons zero-sum game : Pure and Mixed Strategy, Rule of Dominance.
- Queuing Theory : Single Channel Queuing Problems and Simulation.
- Network Analysis – PERT and CPM, Crashing.

**ABS 402 - Financial Reporting**

- Corporate Financial Reporting : Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with special reference to Published Financial Statements.
- Development of Accounting Standards in India and Abroad, Role of ICAI. Introduction of IFRS; Requirement of IFRS.
- Accounting Standards interpretation and guidance notes on various accounting Aspects issued by ICAI and their Applications.
- Developments in Financial Reporting : Value Added Statement, Economic Value Added, Market Value Added and Shareholders Value Added, Environmental Accounting.
- Human Resource Accounting and Inflation Accounting, Recent Developments in Financial Reporting System : Web Enabled Reporting, Triple Bottom Line Reporting, Value Reporting etc.

**ABS 403- Strategic Financial Management**

- Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.
- Indian Capital Market : Role of Primary and Secondary Market, Capital Market Instruments – Financial Derivatives – Stock Futures, Stock Options, Index Futures, Index Options. Option Valuation Techniques : Binominal Model, Black Schools Option Pricing Model, Greeks – Delta, Gamma, Theta, Rho and Vega.
- Security Analysis – Fundamental Analysis : Economic, Industry and Company Analysis, Technical Analysis – Market Cycle Model and Basic Trend Identification, Different Types of Charting, Support and Resistance Price Pattern and Moving Averages.
- Portfolio Theory and Pricing – Efficient Market Theory, Random Walk Theory Markowitz Model of Risk Return Optimization, CAPM.
- Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

#### **ABS 421- Dissertation**

#### **ABS 411- OR & QT Practical**

- Application of Statistical Techniques in Business and Industry :  
Average, Measures of Dispersion, Measures of Skewness  
Correlation and Regression, Time Series Analysis
- Testing of Hypothesis, Decision Theory, Non Parametric techniques
- Application of O.R. Models in Business and Industry : Linear Programming, Transportation Models, Assignment Models, Waiting Line Models, Replacement and Sequencing Models, Simulation Models, Network Models, Other OR Models
- Application of SPSS for data analysis.
- Application of TORA for solving OR problems.