



PANDIT DEENDAYAL UPADHYAYA SHEKHAWATI UNIVERSITY, SIKAR

SYLLABUS FOR THE SESSION 2022-2023

M.Com. (Previous) Examination -2023

Accountancy & Business Statistics (ABST)

Each Theory Paper Duration: 3 hrs Marks 100
Dissertation /Thesis /Survey Report/Work, if any. Marks 100

1. The number of paper and the maximum marks for each paper/practical shall be shown in the syllabus for the subject concerned. It will necessary or a candidate to pass in the theory part as well in practical part (where prescribed) of a subject/paper separately.
2. A candidate for a pass at each of the previous and the Final Examination shall be required to obtain.
 - (i) At least 36% marks in the aggregate of all the papers prescribed for the examination, and
 - (ii) At least 36% marks in practical (s) wherever prescribed for the examination, provided that if a candidate fails to secure at least 25% marks in each individual paper at the examination and also in the Dissertation/Survey Report/field work, wherever prescribed, he shall be deemed to have failed at the examination notwithstanding his having obtained the minimum percentage of marks required in the aggregate for the examination . No division will be awarded at the previous and the final Examination. Division shall be awarded at the end of the final Examination on the combined marks obtained at the previous and the Final Examination taken together, as noted below.

First Division	60%	Of the aggregate marks taken together of the Previous and the Final examination
Second Division	48%	

All the rest will be declared to have passed the examination

3. If a candidate clears any paper(s) Practical (s) Dissertation prescribed at the previous and /or Final examination after a continuous period of three years. Then for the purpose of working out his division the minimum pass marks only viz 25% (36% in the case of practical) shall be taken into account in respect of such paper(s) practical (s) Dissertation are cleared after the expiry of the aforaid period of three year. Provided that in case where a candidate required more than 25% marks in order to reach the minimum aggregate as many marks out of those actually secured by him will be taken into account as would enable him to make up the deficiency in the requisite minimum aggregate.
4. The Thesis/Dissertation/Survey Report/Field Work shall be type written and submitted in triplicate so as to reach the office of the Registrar at least 3 weeks before the commencement of the theory examination. Only such candidate shall be permitted to offer Dissertation/Field Work/Survey Report/Thesis.


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5. The Dissertation shall carry 50 marks and there shall be a viva-voce based on dissertation of 50 marks. The Viva-voce shall be conducted in the college/institution concern by the external examiner appointed by the university.
6. The dissertation shall be evaluated by two examiners independently and the average of the two awards shall be taken into consideration. However if the difference between two awards exceeds 20% of the Maximum marks. The dissertation shall be evaluated by third examiner and the average of the two nearest awards shall be taken into consideration.
Note: - Non-Collegiate candidate are not eligible to offer dissertation as per provisions of O. 170-A.
7. The external examiner for conducting the practical examination shall be appointed by the university through BOS.
8. There will be 9 papers in all. Out of these 9 papers, 6 will be compulsory and three optional. A candidate will be required to appear in three compulsory papers and one optional paper in the 3rd previous Examination and the three compulsory papers and two optional paper in the final Examination Dissertation in lieu of one optional paper can be offered by a collegiate/regular student secured at least 55% marks in the aggregate of the previous Examination.
9. There will be five questions in all. The candidate will required to attempt all the questions selecting one question from each unit with an internal choice (either/or)
10. The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless cordless.

There will 9 papers in all. Out of these 9 Papers, 6 will be compulsory and three optional. A candidate will be required to appear in three compulsory papers and one optional paper in the previous examination and the three compulsory papers and two optional papers in the final Examination. Dissertation in lieu of one optional paper can be offered by a collegiate/regular student secured at least 55% marks in the aggregate of the previous Examination.

There will be five questions in all. The candidate will require to attempt all the question selecting one question from each unit with an internal choice (either/or)

M.Com –ABST (Previous)

PCP 1 Direct Taxes

PCP 2 Advanced Cost Accounting

PCP 3 Research Methodology and Advance Business Statistics

(One Paper from the following Papers)

Optional Papers

POP1 Cost Analysis and Cost Control

POP2 Cost Management Audit


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SYLLABUS FOR THE SESSION 2022-2023

M.Com. (Previous) Examination -2023

Accountancy & Business Statistics (ABST)

PCP- 1 Direct Tax

Duration: 3 Hours.

Max. Marks: Written Exam 100

Note:- There will be five questions in all. The candidate will be require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit -I

Advance Payment of Tax, TDS, Interest on Advance payment of Taxes and Tax Refund .

Unit -II

Assessment of Trust, Assessment of Local Authorities

Unit – III

Assessment of Non-residents and Representatives Assessee.

Assessment of co-operative societies

Unit -IV

Assessment of Companies

Unit- V

Penalties and Prosecutions, Appeal Revision and Tax Authorities

Note:- The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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M. Com .(Previous) ABST
PCP 2:- ADVANCED COST ACCOUNTING

Duration: 3 Hours

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit -I

Development of Cost Accounting and concept. Cost Information and cost Analysis for Managerial Decision-Making. Installation of Costing System and Cost records. Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence, Accounting Treatment and Control of Administrative, Selling and Distribution Overhead, Research and Development costs. Learning Curve Theory.

Unit -II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting. Uniform Costing and Inter-Firm Comparison.

Unit III

Process Costing: Accounting treatment of losses during processing, inter-process profit. By Product and Joint-Product. Equivalent Production.

Unit -IV

Meaning of concept Marginal Costing: Break-even Analysis and differential costing. Valuation of stock under marginal and absorption costing. Managerial uses of Marginal costing.

Unit -V

Standard Costing-Meaning, technique, variance analysis including material, labour, overhead and Sales variance.

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M.Com. (Previous) ABST

PCP 3 RESEARCH METHODOLOGY ADVANCED BUSINESS STATISTICS

Duration: 3 Hours

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Research of Meaning Objectives, Importance and Types of Research. Meaning and concept of Research Methodology, Research Process, Data Collection and Data Analysis.

Unit -II

Theory of Probability and Theoretical Frequency Distributions-Poisson and Normal Distribution.

Unit- III

Sampling Theory-Methods of Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its Utility, Hypothesis Testing Parametric Testing Parametric and Non-parametric Tests.

Unit- IV

Time Series Analysis and Association of attributes.

Unit -V

Multiple Correlation and Multiple Regression.

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M.Com. (Previous) ABST

Optional Paper any one of following two

POP 1 COST ANALYSIS AND CONTROL

Duration: 3 Hours

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Objectives of Cost accountancy, Technique of Cost accounting, cost control and decision making preparation of cost reports. Productivity accounting: Ratio analysis to measure overall as well as factorial productivity.

Unit -II

Employees Cost Analysis: Payment of salaries compensation and bonus to managerial personnel including directors: profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment. Training and development, employees, welfare and fringe benefit.

Meaning, concept and difference between cost reduction, cost control and value analysis.

Unit- III

Statistical and OR application for cost control in certainty, uncertainty and risk, Expected value of perfect information. BEP under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre transfer pricing.

Unit -IV

Budgetary Control: Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, Zero based budgeting, New cost concepts: Activity Based Costing, Online Costing. Life Cycle costing, Target Costing and Balance Score Card and Value Chain Analysis

Unit-V

Activity based costing

Note:- The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 function and 2 memories and should be noiseless and cordless.

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M.Com (Previous) ABST

POP 2 COST AND MANAGEMENT AUDIT

Duration: 3 Hours

Max. Marks: 100

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit -I

Cost Audit Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference Between Statutory Audit and Cost Audit. Application of Cost Accounting Standard. Cost auditor and Professional Ethics.

Unit -II

Cost Audit Programme, Cost Accounting Records, Rules and Verification of Cost Record and reports.

Unit -III

Cost Audit Reports and its Review, Cost Audit Leading to Other Services: Productivity, Energy, Inventory, Environmental Pollution, Control and Corporate Services and Peer Review.

Unit-IV

Management Audit: Meaning, Need, Difference Between Statutory Audit and Management Audit Purpose/Objects, Scope, Aspect, Techniques and Procedures of Management Audit and Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions, Review of purchasing Operations.

Unit-V

Review of Manufacturing Operations, Appraisal of Management Decisions and Corporate Social Audit


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M.Com in Accountancy & Business Statistics

Annual Scheme

Subject Name M.Com- ABST (Final) 2022-23

FCP 1 Syllabus of Indirect Taxes decided after complementation of Goods and Service Tax (GST) in Centre and States

FCP 2 ADVANCED ACCOUNTING

FCP 3 MANAGEMENT ACCOUNTING AND FINANCIAL REPORTING

(Two Optional paper from the list of Optional Papers)

OPTIONAL PAPERS


FOP 1 TAX PLANING

FOP 2 COST ANALYSIS AND COST CONTROL

FOP 3 OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

FOP 4 COST MANAGEMENTAUDIT

FOP 5 DISSERTATION (Only for Regular Student who have secured 55% or above in the3 M.Com (Prev.) Examination


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