

M.Com.
in
Accountancy and Business Statistics
(ABST)

(W.E.F. Academic Session 2024-2025 onwards)



Ordinance & Syllabus
(As per NEP 2020)

Department of Accountancy and Business Statistics

Pandit Deendayal Upadhyaya Shekhawati University
Sikar (Rajasthan) 332024

E-mail: reg.shekhauni@gmail.com
Website: www.shekhauni.ac.in

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Sikar (Rajasthan)

Final Credit Summary

M.Com.in ABST

Yr	Sem	Credits							Total
		DSC	DSE/ P/D	GEC	AEC	SEC	VAC	Seminar / Internship / Dissertation	
First	Pawas	16	4	---	---	---	2	---	22
	Vasant	16	4	---	---	---	2	---	
Second	Pawas	8	16	---	---	---	2	---	26
	Vasant	4	8	---	---	---	---	8	20
		44	32	---	---	---	6	8	90

Proposed Distribution of Credits for PG Programme				
Courses	SEM I	SEM II	SEM III	SEM IV
Major DSC	DSC1(4) DSC2(4) DSC3(4) DSC4(4)	DSC5(4) DSC6(4) DSC7(4) DSC8(4)	DSC9(4) DSC10(4)	DSC11(4)
DSE	DSE1(4)	DSE2(4)	DSE3(4) DSE4(4) DSE5(4) DSE6(4)	DSE7(4) DSE8(4)
GEC	---	---	---	---
AEC	---	---	---	---
SEC	---	---	---	---
VAC	VAC1(2)	VAC2(2)	VAC3(2)	---
Seminar / Internship / Dissertation	---	---	---	Dissertation(8)
Total	22	22	26	20
	44		46	
90				


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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: M.Com in ABST									
Year: First									
Pawas Semester I	Course Code	Course Title	Contact Hrs per Week			Credits	Semester: I (Pawas)		
			L	T	P		Weightage (%)		
							CWS	MTE	ETE
Discipline Specific Core(DSC):									
	24MAB9T 101	Business Mathematics and Statistics	4	0	0	4	10	20	70
	24MAB9T 102	Direct Tax	4	0	0	4	10	20	70
	24MAB9T 103	Methods of Cost Accounting	4	0	0	4	10	20	70
	24MAB9T 104	Theory and Practice of Auditing	4	0	0	4	10	20	70
Discipline Specific Elective(DSE):									
	24MAB9T 105	Management & Operational Audit	4	0	0	4	10	20	70
OR									
	24MAB9T 106	Operations Research And Quantitative Techniques	4	0	0	4	10	20	70
Value Added Course (VAC): * from central Pool									
			2	0	0	2	10	20	70
Seminar/Intership/Dissertation (S/I/D):									
	--	--	--	--	--	--	--	--	--
Total						22			

Summary: I Semester		
S.N.	Particulars	Credits
1.	Discipline Specific Core(DSC):	16
2.	Discipline Specific Elective(DSE):	04
3.	Value Added Course(VAC):	02
4.	Seminar/Intership/Dissertation(S/I/D):	--
Total		22
\$CW (Classwork): It would include attendance, assignments, class test/quiz test/assignments,ppt, play,learn by fun activities, etc.		

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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: M.Com in ABST									
Year: First									
Vasant Semester II	Course Code	Course Title	Contact Hrs per Week			Credits	Semester:II (Vasant)		
			L	T	P		Weightage (%)		
	Discipline Specific Core(DSC):								
	24MAB9T201	Research methodology and advanced business statistics	4	0	0	4	10	20	70
	24MAB9T202	Tax Planning & Management	4	0	0	4	10	20	70
	24MAB9T203	Advanced Corporate Accounting	4	0	0	4	10	20	70
	24MAB9T204	Advanced Cost Accounting	4	0	0	4	10	20	70
Discipline Specific Elective(DSE):									
	24MAB9T205	Financial Reporting	4	0	0	4	10	20	70
OR									
	24MAB9T206	Cost Analysis & Cost Control	4	0	0	4	10	20	70
Value Added Course (VAC): * from central Pool									
			2	0	0	2	10	20	70
Seminar/Internship/Dissertation (S/I/D):									
	--	--	--	--	--	--	--	--	--
		Total				22			

Summary: II Semester		
S.N.	Particulars	Credits
1.	Discipline Specific Core(DSC):	16
2.	Discipline Specific Elective(DSE):	04
3.	Value Added Course(VAC):	02
4.	Seminar/Internship/Dissertation(S/I/D):	--
	Total	22
\$CW (Class work): It would include attendance, assignments, class test/quiz test/assignments,ppt, play,learn by fun activities etc.		


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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: M.Com in ABST									
Year: Second									
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CWS	MTE	ETE	
Discipline Specific Core(DSC):									
24MAB9T3 01		4	0	0	4	10	20	70	
		4	0	0	4	10	20	70	
Discipline Specific Elective(DSE)/ Select any one Group for Specialization: Select Any Four									
24MAB9T3 01GA		4	0	0	4	10	20	70	
24MAB9T3 02GA		4	0	0	4	10	20	70	
24MAB9T3 03GA		4	0	0	4	10	20	70	
24MAB9T3 04GA		4	0	0	4	10	20	70	
24MAB9T3 05GA		4	0	0	4	10	20	70	
24MAB9T3 06GA		4	0	0	4	10	20	70	
OR									
24MAB9T3 01GB		4	0	0	4	10	20	70	
24MAB9T3 02GB		4	0	0	4	10	20	70	
24MAB9T3 03GB		4	0	0	2	10	20	70	
24MAB9T3 04GB		4	0	0	2	10	20	70	
24MAB9T3 05GB		4	0	0	2	10	20	70	
24MAB9T3 06GB		4	0	0	2	10	20	70	
OR									
24MAB9T3 01GC		4	0	0	4	10	20	70	
24MAB9T3 02GC		4	0	0	4	10	20	70	
24MAB9T3 03GC		4	0	0	4	10	20	70	
24MAB9T3 04GC		4	0	0	2	10	20	70	
24MAB9T3 05GC		4	0	0	2	10	20	70	

PawasSemester III


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24MAB9T3 06GC		4	0	0	2	10	20	70
OR								
24MAB9T3 01GD		4	0	0	4	10	20	70
24MAB9T3 02GD		4	0	0	4	10	20	70
24MAB9T3 03GD		4	0	0	4	10	20	70
24MAB9T3 04GD		4	0	0	4	10	20	70
24MAB9T3 05GD		4	0	0	2	10	20	70
24MAB9T3 06GD		4	0	0	2	10	20	70
Value Added Course (VAC)* from central Pool								
		2	0	0	2	10	20	70
Seminar/Intership/Dissertation (S/I/D):								
--	--	--	--	--	--	--	--	--
Total								26

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Curriculum Structure

Session 2024-2025 onwards

Name of the Programme: M.Com in ABST

Year: Second

Semester: IV(Vasant)

Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)		
		L	T	P		CWS	MTE	ETE
		Discipline Specific Core(DSC):						
24MAB9T4 01		4	0	0	4	10	20	70
Discipline Specific Elective(DSE)/ Select any one Group for Specialization: Select Any Two								
24MAB9T4 01GA		4	0	0	4	10	20	70
24MAB9T4 01GA		4	0	0	4	10	20	70
24MAB9T4 03GA		4	0	0	4	10	20	70
24MAB9T4 04GA		4	0	0	4	10	20	70
OR								
24MAB9T4 01GB		4	0	0	4	10	20	70
24MAB9T4 02GB		4	0	0	4	10	20	70
24MAB9T4 03GB		4	0	0	4	10	20	70
24MAB9T4 04GB		4	0	0	4	10	20	70
OR								
24MAB9T4 01GC		4	0	0	4	10	20	70
24MAB9T4 02GC		4	0	0	4	10	20	70
24MAB9T4 03GC		4	0	0	4	10	20	70
24MAB9T4 04GC		4	0	0	4	10	20	70
OR								
24MAB9T4 01GD		4	0	0	4	10	20	70
24MAB9T4 02GD		4	0	0	4	10	20	70
24MAB9T4 03GD		4	0	0	4	10	20	70
24MAB9T4 04GD		4	0	0	4	10	20	70
Seminar/Internship/Dissertation (S/I/D):								
--	Dissertation --	--	--	--	8	--	--	--

Pawas Semester IV


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M.Com in ABST Semester-I

Business Mathematics and Statistics
24MAB9T101

Credit-4 L T P
4 0 0

Maximum Marks-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.), (5x4=20), and four Long Questions(400 Words Max.), (4x10=40) covering the entire syllabus

Unit —I

Permutation and Combination and Theory of probability

Unit—II

Interpolation and Extrapolation, Moments and Kurtosis,

Unit—III

Theoretical Frequency Distribution-Binomial, Poisson and Normal Distribution

Unit-IV

Statistical Decision Theory

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.

Books Recommended:

1. Sanchheti & Kapoor: Statistical Methods
2. Sanchheti & Kapoor: Business Mathematics
3. Mathur, Khandelwal, Gupta, Gupta: Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek: (Quantitative Methods and Their Applications (Hindi)
5. :Statistical Analysis(Hindi)


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**M.Com in ABST
Semester-I**

**Direct Tax
24MAB9T102**

Credit-4 L T P
4 0 0

**MaximumMark-100
ExternalExamination-70
Internal Assessment-30
Max. Time- 3hrs.**

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.), (5x4=20), and four Long Questions(400 Words Max.), (4x10=40) covering the entire syllabus..

Unit—I

Advance Payment of Tax ,TDS ,Interest on Taxes and Tax Refund Procedure or E filing or return

Unit—II

Assessment of Non-residents and Assessment of Trust,Assessment of Local Authorities Representative Assessee.

Unit—III

Assessment of Co-operative Societies Penalties and Prosecutions, Appeal,Revision and Tax Authorities

Unit—IV

Assessment of Companies

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Books Recommended:

1. Singhanian V.K:Direct Taxes

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2. Girish Ahuja:Direct Taxes
3. Lal B.B.:Income Tax Law and Practice
4. Lakhotia R.N: Assessment of Companies and their officers Patel & Choudhary:Direct Tax

M.Com in ABST Semester-I

Methods of Cost Accounting
24MAB9T103

Credit-4 L T P
4 0 0

Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.),(5x4=20), and four Long Questions(400 Words Max.),(4x10=40) covering the entire syllabus..

Unit—I

Unit Costing: Cost sheet, Statement of Cost per Unit, Computation of Tender Price by Preparing Statement of Cost.

Unit—II

Operating Costing: Meaning and Objectives, Preparation Statement of Operating Cost, Computation of Cost per Unit of Service and Determination of Price.

Unit—III

Job costing and contract costing: Cost-Plus contract, Escalation Clause, Work in Progress, Profit on Completed, Incomplete and Contracts Nearer to Completion.

Unit—IV

Process Costing: Meaning and Significance ,Treatment of Normal and Abnormal Losses in Process Accounts. Inter Process Profit (Excluding Equivalent Production) .

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.

Books Recommended:

1. Jain, Khandelwal Pareek: Cost Accounting (Hindi & English)


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2. Saxena and Vashistha: Cost Accounting
3. B.K.Bhar: Cost Accounting
4. Agarwal and Chaturvedi: Cost Accounting (volume I & II)
5. Patel, Choudhary, Sharma : Cost Accounting, P.C.Publication, Jaipur

M.Com in ABST Semester-I

Theory and Practice of Auditing
24MAB9T104

Credit-4 L T P
4 0 0

Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.), (5x4=20), and four Long Questions(400 Words Max.), (4x10=40) covering the entire syllabus

Unit—I

Auditing: Meaning Objects, Fraud and Errors, Relationship between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Type of Audit, Internal Control Measures, Audit Programme.

Unit—II

Vouching, Verification and Valuation of Assets and Liabilities (Including Practical Verification), Company Auditor: Appointment, Removal and Remuneration.

Unit—III

Company Auditor: Audit and Auditor (brief knowledge of sections 139 to 148 of companies Act, 2013), Rights, Duties and Liabilities, Company Audit, Audit Report and Certificates.

Unit—IV

Investigation Meaning Nature, Importance, Objectives and Investigation on behalf of an Intending purchaser.

Books Recommended:

1. Jain, Khandelwal Pareek: Auditing (Hindi and English)
2. C.P. Jain & H.S. Khandelwal: Auditing (Hindi and English)

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**M.Com in ABST
Semester- I**

Management & Operational Audit(DSE)

24MAB9T105

Credit-4 L T P
4 0 0

**Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.**

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.), (5x4=20), and four Long Questions(400 Words Max.), (4x10=40) covering the entire syllabus..

Unit—I

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

Unit—II

Review of Management Functions: Production, Distribution, Development, Personal and Industrial Relations, Review of Research and Development and General Management Functions.

Unit—III

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

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

Unit—IV

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

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.

Books Recommended:

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1. Choudhary D: Management Audit and Cost Audit
2. Ramanathan: Cost and Management Audit
3. Rose T.G: Management Audit
4. Kamal Gupta: Contemporary Audit
5. Agrawal NP & Govind Pareek: Cost and Management Audit
6. Saxena & Vasisth: Cost and Management Audit

**M.Com in ABST
Semester- I**

**Operations Research And Quantitative Techniques (DSE)
24MAB9T106**

**Credit 4 L T P
4 0 0**

**Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.**

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions (1x10=10), four short note-type questions (200 words Max.), (5x4=20), and four Long Questions (400 Words Max.), (4x10=40) covering the entire syllabus..

Unit-I

Linear Programming: Graphic and Simplex Methods, Concept of Dual.

Unit-II

Transportation and Assignment Models

Unit-III

Games Theory- Two persons zero sum game: pure and mixed strategy, rule of Dominance and Queuing theory: Single Channel Queuing problems.

Unit-IV

Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, decision tree analysis simulation techniques.

Network Analysis PERT and CPM, Crashing.

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.

Books Recommended:

1. Agarwal N.P.: Operations Research, RBD, Jaipur
2. Churchman C. West: Introduction of Operation Research

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3. Hadley & Whirthin.: PERTCP Mand Marketing Management and Inventory Control
4. Kothari, C.R.: Operations Research
5. Kapoor, V.K.: Operations Research
6. Mathur, Khandelwal, Gupta, Gupta: OR & QT, Ajmera Book Company, Jaipur
7. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English)
8. R.K.: OR & QT, Shivam Book Dept, Jaipur

M.Com in ABST Semester-II

Research methodology and advanced business statistics
24MAB9T201

Credit-4 L T P
4 0 0

Maximum Marks-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions (1x10=10), four short note-type questions (200 words Max.), (5x4=20), and four Long Questions (400 Words Max.), (4x10=40) covering the entire syllabus

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

Time Series Analysis, Moments and Kurtosis.

Multiple Correlation & Multiple Regression and Association of Attributes

Note: The candidates 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.

Books Recommended:

1. Chawla, Deepak and Neema Soudhi: Research Methodology

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2. Bajpai Navin: Business Research Methods.
3. Sanchheti & Kapoor: Statistical Methods
4. K.N. Nagar: Elements of Statistics (Hindi)
5. Mathur, Khandelwal, Gupta, Gupta: Business Statistics, Ajmera Book Company, Jaipur (Hindi and English)
6. Mehta, Gupta: Research Methods in Management, RBD, Jaipur

M.Com in ABST Semester-II

Tax Planning & Management

24MAB9T202

Credit-4 L T P
 4 0 0

Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions (1x10=10), four short note-type questions (200 words Max.), (5x4=20), and four Long Questions (400 Words Max.), (4x10=40) covering the entire syllabus..

Unit—I

Tax Planning and Tax Management, Concept of Income and Problems of Tax Planning, Tax Planning & Residential Status and Tax Planning for Employees Remuneration.

Unit—II

Capital Gain & Tax Planning, Set off and carry Forward of Losses and Tax Planning with Investments.

Unit—III

Tax Planning and Form of Organizations, Diversion of Income and Tax Planning.

Unit—IV

Tax Planning for Industrial Development and Financial Management

Tax Planning for Specific Managerial Decisions and Investment Decisions

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.

Books Recommended:

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1. N.K.Sharma:Tax Planning, RBD, Jaipur (Hindi)
2. Singhanian V..K.:Direct Taxes Law and Practice
3. R.N.Lakhotiya:Tax Management
4. H.P.Raina:Corporate Taxation—A Handbook
5. Shah C.K.:Tax Planning,RBD,Jaipur
6. Patel and Choudhary: TaxPlanning (Hindi & English)

M.Com in ABST Semester-II

Advance Corporate Accounting
24MAB9T203

Credit-4 L T P
4 0 0

Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.), (5x4=20), and four Long Questions(400 Words Max.), (4x10=40) covering the entire syllabus..

Unit—I

Accounting of Corporate Restructuring, Internal Reconstruction ,and Buy Back of Shares.

Unit—II

Consolidated Financial Statements-Income Statement and Balance Sheet Including Inter- company holdings.

Unit—III

Accounting for Mergers and Acquisitions ,Application of Accounting of Standard 14.

Unit—IV

Liquidation of Accounts — Statement of Affairs and Liquidator's Final Statement of Account, Valuation of Brand, Objectives of Corporate Branding and Accounting of Brand.

Analysis and Interpretation of Corporate Financial Statements.

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Books Recommended:

1. Ravi M Kishore: Advanced Accounting

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2. Sehgal & Sehgal :Corporate Accounting
3. Gupta S.P. :Company Accounts Volume II

M.Com in ABST Semester-II

Advanced Cost Accounting
24MAB9T204

Credit-4 L T P
4 0 0

Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.), (5x4=20), and four Long Questions(400 Words Max.), (4x10=40) covering the entire syllabus

Unit—I

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.

Unit—II

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

Unit—III

Process Costing: Accounting treatment of losses during processing, inter-process profit. By Product and Joint-Product. Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for inter-firm Comparison.

Unit—IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential costing. Managerial uses of marginal costing.

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.

Books Recommended:

1. Maheswari and Mittal: Cost Accounting , Mahaveer Book Depot, Delhi
2. Prasad N.K: Principal and Practice of Cost Accounting
3. Saxena and Vashistha :Advanced Cost Accounts, (Sultan Chand & Sons)


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4. Ratanam P.V: Costing Adviser (Kitab Mahal)
5. Ravi M Kishor: Cost Accounting Taxman Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting

**M.Com in ABST
Semester-II**

Financial Reporting (DSE)

24MAB9T205

Credit-4 L T P
4 0 0

Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.

Learning Objectives

Learning Outcomes

Note: There shall be nine questions in all. Question no. 1 shall be compulsory, consisting of ten very short answer /MCQ-type questions(1x10=10), four short note-type questions(200 words Max.),(5x4=20), and four Long Questions(400 Words Max.),(4x10=40) covering the entire syllabus..

Unit—I

Corporate Financial Reporting: Meaning, Need, Developments, Issues and Problems in 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 Shareholders Value Added.

Unit—III

Environmental Accounting ,Corporate Social Reporting. Human Resource Accounting

Unit—IV

Recent Developments in financial Reporting system : Value Reporting, Segment Reporting (AS-17).
Inflation Accounting

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.

Books Recommended:

- 1 Jain, Khandelwal Pareek: Higher Accounting (Hindi and English)
- 2 Agarwal BD: Advanced Financial Accounting
- 3 Porwal ,L.S: Accounting Theory
- 4 Agarwal ,Agarwal Jain, Bansal: Financial Reporting ,RBD, Jaipur(Hindi)
- 5 Saxena & Vasisth: Cost and Management Audit


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Shekhawati University,
Sikar(Rajasthan)

**M.Com in ABST
Semester- II**

**Cost Analysis & Cost Control (DSE)
24MAB9T206**

**credit 4 L T P
4 0 0**

**Maximum Mark-100
External Examination-70
Internal Assessment-30
Max. Time- 3hrs.**

**Learning Objectives
Learning Outcomes**

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Unit I

Objects and Techniques 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 executive, cost analysis for labour and executives, turnover, recruitment, training and development, employees,welfare and fringe benefits. Meaning, Concept and Difference between cost reduction, cost control and value analysis.

Unit III

Statistics 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: Target costing.Balance Score Card and Value chain analysis.Activity based Costing, Online Costing, Life Cycle costing,

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.

.Books Recommended:

1. Maheswari and Mittal: Cost Accounting , Mahaveer Book Depot, Delhi
2. Prasad N.K:Principal and Practice of Cost Accounting
3. Saxena and Vashistha :Advanced Cost Accounts,(Sultan Chand & Sons)
4. Ratanam P.V: Costing Adviser (Kitab Mahal)


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5. Ravi M Kishor: Cost Accounting Taxman Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting

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