

UNIVERSITY OF RAJASTHAN,
JAIPUR

~~M.A./M.SC./M.COM~~ Annual Scheme

(A B S T)

2013-2014 (PREVIOUS)-¹

2014-2015 (FINAL)-¹

Prepared by

Pujh

Checked by

DR

12/11

SCHEME OF EXAMINATION (Annual Scheme)

Each Theory Paper	3 Hrs. duration	100 Marks
Dissertation/Thesis/Survey Report/Field Work, if any.		100 Marks

1. The number of papers and the maximum marks for each paper/practical shall be shown in the syllabus for the subject concerned. It will be necessary for a candidate to pass in the theory part as well as in practical part (where prescribed) of a subject/paper separately.
2. A candidate for a pass at each of the Previous and the Final Examinations shall be required to obtain :
 - (i) At least 36% marks in the aggregate of all the papers pre-scribed for the examination, and
 - (ii) At least 36% marks in practical(s) wherever prescribed at 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
Second Division	48%		together of the Previous and the Final Examination

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 aforesaid period of three years; provided that in case where a candidate required more than 25% marks in order to reach the minimum aggregate as many mark 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 examinations. Only such candidates shall be permitted to offer Dissertation/Field Work/Survey Report/Thesis (if provided at least 55% marks in the aggregate of all the papers prescribed for the previous examination in the case of annual scheme irrespective of the number of papers in which a candidate actually appeared at the examination.
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 concerned 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 a third examiner and the average of the two nearest awards shall be taken into consideration.
7. The external examiner for conducting the practical examinations shall be appointed by the University through BOS.

Note : Non-collegiate candidates are not eligible to offer dissertation as per provisions of O.170-A.

M.Com. in Accountancy & Business Statistics Annual Scheme

There will be 16 papers in all. Of these 16 papers, 13 will be compulsory and three optional. A candidate will be required to offer seven compulsory papers and one optional paper in the Previous Examination and the remaining six compulsory papers and any two optional papers in the Final Examination. Dissertation in lieu of one optional paper can be offered by a collegiate/regular student secure at least 55% marks in the aggregate of the Previous Examination.

M.Com (Previous)

101. BUSINESS MATHEMATICS AND STATISTICS
102. DIRECT TAXES
103. ADVANCED COST ACCOUNTING
104. INDIRECT TAXES
105. ADVANCED BUSINESS STATISTICS
106. MANAGEMENT ACCOUNTING
107. ADVANCED CORPORATE ACCOUNTING

OPTIONAL PAPERS (Any One of the following)

108. ACCOUNTING PRACTICAL
109. COST AND MANAGEMENT AUDIT

M.Com (Final)

201. RESEARCH METHODOLOGY
202. PROJECT PLANNING & MANAGEMENT
203. TAX PLANNING
204. OR & QT
205. FINANCIAL REPORTING
206. STRATEGIC FINANCIAL MANAGEMENT

OPTIONAL PAPERS (Any Two of the following)

207. MANAGERIAL ECONOMICS AND MANAGEMENT
208. TAX AND AUDIT PRACTICAL
209. INFORMATION SYSTEM AND ACCOUNTING
210. DISSERTATION (Only for Collegiate Students securing at least 55% marks in M.Com Previous)

Note: There shall be 5 Questions in each paper with internal choice of 20 marks each. The limit of answer will be five pages.

DETAILED SYLLABUS OF PROPOSED PAPERS

M.Com Previous

101. Business Mathematics and Statistics

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Set Theory, Permutation and Combination
2. Arithmetic, Geometric and Harmonic Progressions
3. Theory of Probability
4. Probability Distributions – Binomial, Poisson and Normal Distribution Statistical Decision Theory
5. Statistical Quality Control

Note : 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 and cordless.

Books Recommended

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

102. Direct Taxes

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Bhagwati Prasad : Law and Practice of Income Tax in India
2. Bhattacharya : Income Tax and Practice
3. Kanga & Palkiwala : Law and Practice of Income Tax in India.
4. Sundaram : Law of Income Tax in India.
5. Singhanian V.K. : Direct Taxes
6. Lal B.B. : Income Tax Law and Practice
7. Lakhotia R.N. : Assessment of Companies and their Officers.

103. Advanced Cost Accounting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Maheshwari & Mittal : Cost Accounting, Mahaveer Book Depot, Delhi (Hindi & English)
2. Prasad N.K. : Principles and Practice of Cost Accounting
3. Bhar, B.K. : Cost Accounting : Methods & Problems
4. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
5. Ashish K. Bhattacharya : Principles and Practice of Cost Accounting (Wheeler Publishers)
6. Ratanam P.V. : Costing Adviser (Kitab Mahal)
7. Horngren : Cost Accounting : A Managerial Approach.
8. Jain, Narang : Advanced Cost Accounting (Kalyan Publishers)
9. Matz, Curry and Frank : Cost Accounting
10. Shilling and Zordon : Cost Accounting : Analysis and control.
11. Nigam, B.M.L. and Sharma, G.L. : Advanced Cost Accounting (Himalaya Pub.)
12. Backer and Jacobson : Cost Accounting : A Managerial Approach.
13. Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi.

104. Indirect Taxes

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Patel, Khandelwal, Choudary, Sharma & Bhargav : Indirect Taxes, Choudary Prakashan, Jaipur. (Hindi & English)
2. Bangar, Bangar & Sodani : Indirect Taxes, Aadhya Prakashan, Jaipur (Hindi & English)
3. V.S. Datey : Indirect Taxes, Taxmann, New Delhi

105. Advanced Business Statistics

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Time Series Analysis
2. Interpolation and Extrapolation
3. Association of Attributes
4. Multiple Correlation and Multiple Regression
5. Moments and Kurtosis, Vital Statistics

Note : 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 and cordless.

Books Recommended

1. Croxton & Cowden : Applied Statistics
2. Karnel, P.H. : Applied Statistics for Economics
3. Gupta B.N. : Statistics
4. Sanchheti & Kapoor : Statistical Methods
5. K.N. Nagar : Elements of Statistics (Hindi)
6. Mathur, Khandelwal, Gupta, Gupta : Business Statistics, Ajmera Book Company, Jaipur (Hindi and English)

106. Management Accounting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Anthony Robert : Management Accounting Principles
2. Batty J. : Management Accountancy
3. Manmoan & Goyal : Principles of Management Accountancy.
4. Hingorani N.L. & Ramanath A.R. : Management Accountancy.
5. Agarwal and Agarwal : Prabhandkiya Lekhankan.
6. Gupta S.P. : Prabandkiya Lekha Vidhi.
7. M.D. Agarwal and N.P. Agarwal : Management Accounting (Hindi)
8. K.G. Gupta : Management Accounting (Hindi)
9. N.M. Khandelwal : Management Accounting
10. M.R. Agarwal : Management Accounting, (Hindi and English)

107. Advanced Corporate Accounting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. M.C. Khandelwal : Advanced Accounting (Hindi)
2. Jain, Shrivastav, Pareek : Advanced Accounting (Hindi)
3. Agarwal B.D. : Advanced Financial Accounting
4. Shukla Grewal : Advanced Accounts
5. R.L. Gupta and R. Radhaswami : Advanced Accounts Vol. I & II.
6. Monga, Sehgal, Ahuja : Advanced Accounts, Vol. II.
7. Jain & Narang : Advanced Accounts.

OPTIONAL PAPERS (Any One of the following)

108. Accounting Practical (ONLY FOR REGULAR STUDENTS)

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. 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.
2. Classification of Cost (Traditional and New Techniques), Analysis of Cost.
3. Use of Banking instruments, Preparation of Project Reports for Commencement of New Projects, Appraisal of Loan Proposals.
4. Computation of Beta and Risk Analysis
5. Study of Annual Report of Companies

Distribution of Marks

Practical: Maximum Marks 75

Viva-Voce: Maximum Marks 25

Note:

1. Each Candidate is required to appear in practical examinations to be conducted by Internal & External Examiners. The external examiner shall be appointed by the University through BOS and internal examiner will be appointed by Head of the Department/Principal of the College.
2. 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 and cordless.

109. Cost and Management Audit

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Cost Audit : Nature, Objects and Scope, Cost Auditor – Qualifications, Appointment, Rights, Duties and Responsibilities, Relationship between Statutory Financial Auditor, Cost Auditor and Internal Auditor.
2. 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.
3. Application of Cost Accounting Standards and Role of Cost Auditor.
4. Management Audit : Meaning, Nature and Scope, Qualification of Management Auditor, Concept of Efficiency Audit, Propitiatory Audit and Corporate Social Audit.
5. Specific Areas of Management Audit – Review of Internal Control, Purchasing Control, Manufacturing Operations, Selling and Distribution Policies and Programmes, Peer Review.

Books Recommended

1. Khandelwal M.C. : Management Audit, Ramesh Book Depot, Japur (Hindi)
2. Chaudhary D. : Management Audit and Cost Audit, New Central Book Agency, Calcutta.
3. Ramanathan : Cost and Management Audit, Tata Mcgraw Hill, New Delhi, Kolkata.
4. Cona W.L. : Management Audit (Prentic Hall)
5. Tikhe J.G. : Cost Audit and Management Audit (Bangalore Chapter of Cost Accountants)
6. Rose T.G. : Management Audit (Gel & Co. London).
7. Kamal Gupta : Contemporary Audit (Tata McGraw Hill).
8. Agarwal N. P. Cost and Management Audit, Ramesh Book Depot, Japur

M.Com Final

201. Research Methodology

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Croxton & Cowden : Applied Statistics
2. Kannel, P.H. : Applied Statistics for Economics
3. Gupta B.N. : Statistics
4. Sanchheti & Kapoor : Statistical Methods
5. K.N. Nagar : Elements of Statistics (Hindi)
6. Mathur, Khandelwal, Gupta, Gupta : Business Statistics, Ajmera Book Company, Jaipur (Hindi and English)

202. Project Planning & Management

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Prasanna Chandra : Projects Preparation Appraisal Budgeting and Implementation (Tata McGraw-Hill Pub. New Delhi).
2. Bierman, H and Jr. The Capital Budgeting Decision (4th Edn. Mac Millan, New York 1973).
3. Dean J. : Capital Budgeting (Columbia University Press, New York, 1973).
4. Fleisher, C.A. : Capital Allocation Theory : The Study of Investment Decisions (Appleton century Crots New York, 1969).
5. Haley C.W. and Schall, L.D. : The Theory : The Study of Investment Decisions (McGraw Hill, New York).
6. Lutz F. and Lutz V : The Theory of Investment of the firm (Princeton University Press, Princeton, N.J., 1951).

203. Tax Planning

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. 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, Relief s & Rebates.
2. Tax Planning through form of business organization — Individual, Firm, LLP (Limited Liability Partnerships), AOP/BOI.
3. Tax planning for Companies, Cooperatives, NRI & Trusts.
4. Specific Areas of Tax Planning — Tax planning in respect of capital gains, Investment income, Structure of salaries.
5. 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.

Note : 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 and cordless.

Books Recommended

1. N.K. Sharma : Tax Planning (Hindi)
2. Singhania V.K. : Direct Taxes Law and Practice.
3. Kharbanda S.R. & Premnath : HUF Tax Planning & Assessment.
4. Bhargava, S.R. & Jain N.L. : Tax Planning via Status in Direct Tax Maters.
5. Santhanam R. : Tax Planning in Respect of Capital Gains.
6. Bhagwati Prasad : Wealth Tax and Gift Tax
7. Mehrotra & Goyal : Wealth-Tax and Gift Tax
8. R.N. Lakhotia : How to save Income Tax by Tax Planning
9. E.A. Srivastava : Corporate Tax Planning.
10. R.N. Lalkhotia : Tax Management.
11. H.P. Raina : Corporate Taxation-A Handbook.
12. C.K. Shah : Tax Planning

204. OR & QT**Teaching: 3 Hours per week.****Duration: 3 Hours****Max. Marks: 100**

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

Note : 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 and cordless.

Books Recommended

1. Mathur, Khandelwal, Gupta, Gupta : Sankriya Vigyan, Ajmera Book Company, Jaipur (Hindi)
2. Mathur, Khandelwal, Gupta, Gupta : Operations Research, Ajmera Book Company, Jaipur
3. Agarwal N.P. : Operations Research, RBD Jaipur.
4. Churchman C. West : Introduction of Operation Research
5. Hadley & Whirthin : PERT CPM and Marketing Management and Inventory Control
6. Faus : Linear Programming
7. Theil, Book & Klock, O.R. : Substantive Economics.
8. Hopeman R.J. : System Analysis and Operation Management
9. Kothari, C.R. : Operations Research
10. Kapoor, V.K. : Operations Research
11. Mathur, Gupta and Khandelwal : Quantitative Methods (Hindi)

205. Financial Reporting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

8. M.C. Khandelwal : Advanced Accounting (Hindi)
9. Jain, Shrivastav, Pareek : Advanced Accounting (Hindi)
10. Agarwal B.D. : Advanced Financial Accounting
11. Porwal L.S. : Accounting Theory

12. Royal G.D. : Accounting Theory
13. Chakaravorty H : Accounting Theory
14. Lela R.K. & Jawahar Lal : Accounting Theory.
15. Shukla Grewal : Advanced Accounts
16. E.S. and Gupta : Accounting Theory.
17. Glantierr, M.W.F. & Underdown : Accounting Theory and Practices
18. R.L. Gupta and R. Radhaswami : Advanced Accounts Vol. I & II.
19. Ghosh, Maheshwari & Goyal : Studies in Accounting Theory.
20. Monga, Sehgal, Ahuja : Advanced Accounts, Vol. II.
21. Jain & Narang : Advanced Accounts.
22. Narang : Accounting Theory

206. Strategic Financial Management

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.
2. 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.
3. 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.
4. Portfolio Theory and Pricing – Efficient Market Theory, Random Walk Theory Markowitz Model of Risk Return Optimization, CAPM.
5. Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

Note : 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 and cordless.

Books Recommended

1. Kulkarni P.V. : Financial Management
2. M. Pandey : Financial Management
3. Khan and Jain : Financial Management

4. S.P. Gupta : Financial Management (Hindi)
5. Fisher and Jordan : Security Analysis and Portfolio Management (Prentice Hall)
6. Jones, Tuttle and Heaton : Essential of Modern Investment (Ronald Press)
7. Gupta L.C. : Return on equities the Indian Experience (Oxford, New Delhi)
8. Bhalla V.K. : Investment Management S. Chand & Co.
9. Sinha, Hemlata and Balkishan : Investment Management (IFMR)
10. Frederic, Amiling : Investments (Prentice Hall).
11. Cohan Zinbarg and Zeiteal : Investment Analysis and Portfolio Management (Richard D. Irvin).
12. Carahem & Dodd : The Investment Analysis (Tata McGraw Hill)
13. Prasanna Chandra : The Investment Analysis (Tata McGraw Hill)
14. Preeti Singh : Investment Management (Himalya Publishing)

OPTIONAL PAPERS (Any Two of the following)

207. Managerial Economics and Management

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Nature and scope of managerial economics, managerial, economics his role and responsibilities, theories of location and size of business, demand forecasting, cost of production analysis : Cost concepts and classification, cost-output relationship economies and of scale, production function, pricing decision under (i) perfect competition, (ii) under imperfect competition, (iii) under monopoly.
2. Pricing monopolies and profit management, price discrimination, profit planning and control, pricing of public utility services. Macro economic problems and analysis, national income and full employment, business policies, government and economy.
3. Meaning, nature and functions of management, importance of management specially in case of India, management by objective management buy exception, systems management.
4. Planning and decisions-making : Process of decision-making, operational research, PERT and CPM (theoretical concepts only) types of organisation, delegation of authority and responsibility organisational charts, formal and informal organisation, decentralisation, Co-ordination and communication, Leadership and motivation, Control, Various methods of control, Management of change and resistance to management of change, Management development.

Books Recommended

1. Sonier and Hauge : A Text Book of Economics Theory
2. Golber, Bradfer & Alt : Business Economics

3. Nemmers E.E. : Managerial Economics.
4. Harod Koontz & Cryrill Odonnel : Principles of Management
5. Richard A. Johnson : The Theory and Management of Systems.
6. Agarwal R.C. : Prabhandh
7. Ojha B.L. Principles of Managerial Economics
8. Sharma & Surana : Prabahandh Ke Sidhant
9. Jhingan : Managerial Economics.
10. Dean J. : Managerial Economics.

208. Taxation and Audit Practical

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Audit Procedures: Statutory and Internal Audit, Audit Programme, Internal Control and Internal Check, Vouching, Verification, Case Studies, Preparation of Audit Reports.
2. 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.

Distribution of Marks

Practical: Maximum Marks 75

Viva-Voce: Maximum Marks 25

Note:

1. Each Candidate is required to appear in practical examinations to be conducted by Internal & External Examiners. The external examiner shall be appointed by the University through BOS and internal examiner will be appointed by Head of the Department/Principal of the College.
2. 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 and cordless.

209. Information System and Accounting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

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

Note : 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 and cordless.

Books Recommended

1. Fundamentals of Computers V. Rajarman.
2. Programming in COBOL-Schaum Series.
3. Principles of Auditing – Tondon.
4. Selecting the Computer System – Chorafas.
5. System Analysis & Data Processing Subramaniam and Menon.
6. Computer and Data Processing –Gordon B.Davis (Asian Edition)

7. Computers and Commonsense Roger Hund and John Shelly.
8. Machine Organisation – An introduction to the Structure and Programming of Computing Systems = Pflieger P.C. (New York Willey 1982).
9. Fundamentals of Data Strucures – Herowitz E. Sahanj Co. Computer Science Press 1978.
10. Computer Hardware and Organisation – Solam M.E., Galgotia Publication (1936).
11. Fundamental Concept of Programming System – Allaman J.D. (Adision Wesley).
12. Cobol Programming M.K. Roy and O Ghosh (Tata McGraw Hill of New Delhi).
13. Computer Programming in Cobol : V. Rajaraman (Prentice Hill of India, New Delhi).

210. Dissertation

Max. Marks: 100

(Only for Collegiate Students securing at least 55% marks in M.Com Previous)