

Department of Accountancy and Business Statistics

University College of Commerce & Management Studies

Mohanlal Sukhadia University, Udaipur



Syllabus and Examination Scheme

of

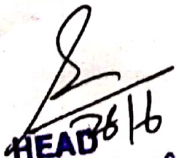
Master of Commerce Programme (M.Com.)

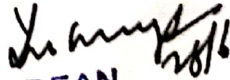
(Accountancy & Business Statistics)

Two-Year Semester Scheme

With Effect from July 1, 2021

(Approved in academic council held on ~~XXXXXXXXXX~~)


HEAD
Dept. of Accountancy & Business Statistics
UCCMS, Mohanlal Sukhadia University
Udaipur


DEAN
University College of Commerce
& Management Studies
Mohan Lal Sukhadia University
UDAIPUR

Department of Accountancy and Business Statistics
Master of Commerce Programme (Accountancy & Business Statistics)
 (Two-year four Semester Scheme)

1. Eligibility for Admission:

A candidate who is graduate or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the M. Com (Accountancy and Business Statistics). Admission will be made on merit basis.

2. Course of Study:

Master of Commerce (Accountancy & Business Statistics) programme will be of four-semester duration to be conducted in two years. Each semester will be of approximately six months (minimum 90 working days in a semester) duration. Structure of course of study is given in the following table:

HEAD
 Dept. of Accountancy & Business Statistics
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 Udaipur

Courses of Study as per CBCS

With effect from July 2021

DEAN
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 UDAIPUR

S. N.	Course Code	Course Title	Types of course	Credit	Maximum Marks Allocation		
					External	Internal	Total
First Semester							
1	M1ABS01CT1	Advanced Accounting	Core	4	80	20	100
2	M1ABS02CT2	Goods and Services Tax- 1	Core	4	80	20	100
3	M1ABS03CT3	Accounting Standards-1	Core	4	80	20	100
4	M1ABS04CT4	Advanced Statistical Analysis	Core	4	80	20	100
5	M1ABS05CT5	Advanced Financial Management	Core	4	80	20	100
6	M1ABS06CT6	Cost and Management Audit	Core	4	80	20	100
Second Semester							
7	M2ABS01CT7	Advanced Cost Accounting	Core	4	80	20	100
8	M2ABS02CT8	Goods and Services Tax-2	Core	4	80	20	100
9	M2ABS03CT9	Accounting Standards-2	Core	4	80	20	100
10	M2ABS04CT10	International Accounting	Core	4	80	20	100
11	M2ABS05CT11	Corporate Financial Reporting	Core	4	80	20	100
12	M2ABS06CT12	Operations Research	Core	4	80	20	100
13	M2ABS07AT13	Mental Ability and Reasoning	Audit	2	80	20	100
Third Semester							
14	M3ABS01CT14	Contemporary issues in Accounting	Core	4	80	20	100
15	M3ABS02CT15	Income Tax	Core	4	80	20	100
Any Four							
16	M3ABS03ET16	Government Accounting	Elective	4	80	20	100

S. N.	Course Code	Course Title	Types of course	Credit	Maximum Marks Allocation		
					External	Internal	Total
17	M3ABS04ET17	Security Analysis & Portfolio Management	Elective	4	80	20	100
18	M3ABS05EP18	Business Statistics Using Spreadsheet	Elective	4	100	Nil	100
19	M3ABS06ET19	Indian Accounting Standards (Ind-As)-1	Elective	4	80	20	100
20	M3ABS07ET20	Strategic Cost Management: Decision Making	Elective	4	80	20	100
21	M3ABS08EP21	Practical Business Accounting	Elective	4	100	Nil	100
22	M3ABS09ET22	System Audit	Elective	4	80	20	100
23	M3ABS10ET23	Ethics in Accounting	Elective	4	80	20	100
Fourth Semester							
24	M4ABS01CT24	Auditing and Assurance	Core	4	80	20	100
25	M4ABS02CT25	Tax Planning & Management	Core	4	80	20	100
Any Four.							
26	M4ABS03ET26	Contemporary Auditing	Elective	4	80	20	100
27	M4ABS04ET27	Data Analytics for Accounting	Elective	4	80	20	100
28	M4ABS05ET28	Research Methodology & Quantitative Techniques	Elective	4	80	20	100
29	M4ABS06ET29	International Financial Management	Elective	4	80	20	100
30	M4ABS07ET30	Direct Tax laws and International Taxation	Elective	4	80	20	100
31	M4ABS08ET31	Advanced Management Accounting	Elective	4	80	20	100
32	M4ABS09EP32	Practical Business Research Methods	Elective	4	100	Nil	100
33	M4ABS10ET33	Indian Accounting Standards (Ind-As) - 2	Elective	4	80	20	100
34	M4ABS11AP34	Oral Communication Skills	Audit	2	100	Nil	100

Note: Choice of electives in third and fourth semesters shall be depending on the availability of the faculty. CT=Core Theory, ET= Elective Theory, EP= Elective Practical, AP= Audit Practical

3. Credit

One credit would mean equivalent of 15 periods of 60 minutes each, for theory, workshop / labs and tutorials.

4. Attendance

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the above-mentioned requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination. For students participating in sports/cultural event / NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean - Students Welfare and the student will be required to apply in advance for the leave to Head.

5. Medium

Medium of instruction and examination shall be both Hindi and English

6. Scheme of Examination

Each Paper shall have maximum marks as 100, to be evaluated both internally (20 marks) and externally (80 marks) except skill component practical papers. Distribution of marks paper-wise shall be as follows

A. For Theory Papers

External Examination Scheme (80Marks) For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each unit. Out of which one from each unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which require answers not exceeding 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

Internal Examination Scheme (20Marks) 50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by the department. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

B. Skill Component Papers (Computer based Practical)

Each skill component Paper shall have maximum marks of 100 to be evaluated externally only in accounting lab. The evaluation shall be decided by external examiner. It may include written examination, viva-voce and practical on computer. The duration of examination shall be three hours.

7. Use of Calculators:-

Candidates shall be permitted to use scientific battery operated noiseless and cordless calculators during examination.

8. Results:

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At the end of final examination, the candidate eligible for the award of M. Com (Accountancy and Business Statistics) Degree shall be classified on the basis of the marks obtained in the first, second, third and fourth semester examinations taken together, as follows:

First Division: Aggregate 60% or more marks.

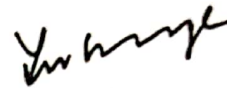
Second Division: Aggregate 48% or more but less than 60% marks.

Third Division: Aggregate 36% or more marks but less than 48% marks.

A candidate must pass the M. Com examination within 5 years from the initial admission to the first semester of the course.



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Department of Accountancy and Business Statistics
M.Com (Accountancy & Business Statistics)
(Semester Scheme)

FIRST SEMESTER

1.1 – Advanced Accounting
Course code: M1ABS01CT1

Unit – I

Accounts of Holding Companies: Preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings

Unit – II

Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition.

Unit – III

Accounts of Insurance Companies: Final Account of Life Insurance Business and General Insurance Business

Unit -IV

Social Accounting: Importance, provisions of CSR in Companies act 2013, approaches, measurement of Provisions relating to corporate social responsibility in the company's act, measurement of social cause-benefit, social income statement, balance sheet and reporting

Carbon Accounting: Carbon credit trading process, accounting issues of CER (carbon emission reduction), carbon accounting practices in real world accounting

Unit -V

Human Resource Accounting: Meaning, need, objectives, significance, models for valuation of human resource

IND AS 103 – Business combination

Suggested Readings:

1. Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi).
2. Khandelwal, M.C.: Higher Accounting (English & Hindi).
3. Maheshwari, S.N.: Advanced Accountancy Vol. II
4. Sehgal Ashok and Sehgal Deepak: Advance Accounting Vol. II
5. Shukla, M.C., Grewal, T.S. and Gupta S.C.: Advanced Accounts Vol. II (English & Hindi)

Note: 1. At least 50% weightage shall be given in the examination for numerical problems. 2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

1.2 – Goods and Services Tax– 1

Course code: M1ABS02CT2

Unit –I

Important definitions of Integrated Goods and Service Tax Act,2017, levy and collection of tax, Administration

Unit.– II

Determination of nature of supply, place of supply of goods or service or both, Refund to international tourist.

Unit – III

Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit. Application of CGST Act, Miscellaneous provisions of IGST Act.

Unit – IV

Customs Act, 1962 – Important Terms & definitions under the Customs Act, 1962; Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- Advalorem specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import. type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.

Unit – V

Customs Act, 1962: Clearance Procedure – For Home Consumption, for Warehousing, for Re-export, for Import by post, Prohibited Export, Canalized Exports, Exports against licensing, type of Exports, Exports of cargo, Export of Baggage, Export of cargo, Export of cargo by land, sea and air routes.

Suggested readings:

1. Commercial GST, Commercial law publisher (India) Pvt. Ltd, New Delhi.
2. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
3. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
4. Koolwal, Ashish &Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
5. Mohan, Rajat: Illustrated guide to GST (2017)
6. Patel, Choudhary: Indirect Taxes, Choudhary Publication, Jaipur
7. Rastogi, Abhishek: Professionals guide to GST from Ideation to reality (2017)

Note:

1. Any amendment in indirect tax provisions up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.
2. At least 50% weightage shall be given in examination for numerical problems



8. 1.3 -Accounting Standards- I
Course code: MIABS03CT3

Unit I

- AS 1 Disclosure of Accounting Principles
- AS 4 Contingencies and Events Occurring after Balance Sheet Date

Unit II

- AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
- AS 7 Construction Contracts

Unit III

- AS 9 Revenue Recognition
- AS 10 Property, Plant And Equipment

Unit IV

- AS 11 The Effects of Changes in Foreign Exchange Rates (Revised 2003)
- AS 12 Accounting for Government Grants

Unit V

- AS 15 Employee Benefits
- AS 16 Borrowing Costs

Suggested readings:

1. Sanjeev Singhal And Sandhya Singhal, Professional Approach to Accounting Standards, Bharat Law House PVT. LTD, New Delhi
2. D.S. Rawat, Students Guide to Accounting Standards, Taxmann Allied Services PVT. LTD.

Note:

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1.4 – Advanced Statistical Analysis
Course code: M1ABS04CT4

Unit- I

Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation

Theoretical Distribution: Binomial, Poisson and Normal distribution

Unit-II

Moments and Kurtosis

Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.

Unit-III

Test of Significance: Z-test, 't' test, F test and Chi Square Test

Unit-IV

Analysis of Variance(one way and Two way)

Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.

Unit -V

Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test

Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.

Suggested Readings:

1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur
2. Gujarati, Damodar N.& Sangeetha: Basic Econometrics, Tata McGraw Hill
3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra
4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi
5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing
6. Sancheti and Kapoor: Statistics (Theory, Methods & Application), Sultan Chand & Sons

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1.5 - Advanced Financial Management
Course code: M1ABS05CT5

Unit – I

Time value of money: concept and relevance, Compounding techniques: future value of single and series of cash flow, effective rate of interest, Discounting Techniques: Present value of future cash flow and series of future cash inflow, present value of perpetuity, Annuity due, growing perpetuity and growing annuity, applications of the concept of time value of money: finding out implied rate of interest, number of periods, sinking fund and deferred payment.

Unit – II

Capital Budgeting under Risk and Uncertainty: Assumptions and types of Risk. conventional techniques: Risk adjusted discount rate, certainty equivalent. Quantitative techniques: Statistical, sensitivity and decision tree, Capital budgeting under capital rationing, with unequal lives of proposal

Unit – III

Business Valuation and corporate restructuring: conceptual framework of valuation. Methods of valuation: Asset based, earning based, market value based, fair value based, Market value added, Economic value added. Conceptual and financial framework of corporate restructuring

Unit – IV

Value of firm and capital structure: concept of value of firm, capital structure theories: Net income, net operating income, traditional and Modigliani Miller, profitability and capital structure, liquidity and capital structure, financial distress, project financing and project beta.

Unit – V

Financial derivatives: Futures, options, SWAPS, and Credit Derivatives

Suggested Readings

1. Agrawal M R, Financial management, Garima Publications, Jaipur
2. Chandra, Prasann: Financial Management, Tata McGraw Hills, New Delhi.
3. Halm Levy and Michael J. Alderson, Principles of Corporate Finance, S.W. College Publication Ohio – USA.
4. Hampton John, J.: Financial Decision Making, Prentice Hall of India, New Delhi.
5. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill
6. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi.
7. RustagiRP: Financial Management Theory, concepts and problems, Taxmann Publication, New Delhi
8. Van Horne, J.C. and Wachowicz, J.M.: Fundamentals of Financial Management, Prentice Hall of India, New Delhi.

1.6 - Cost and Management Audit
Course code: M1ABS06CT6

Unit – I

Cost Audit: Nature, Scope, utility and Advantages of Cost Audit, Companies (Cost Records and Audit) Rules, 2014, Professional Ethics, Misconduct, Offences and Penalties

Unit – II

Cost Audit: Cost Accounting Standards, Cost Auditing Assurance Standards, Format of Cost Audit Report – XBRL – Salient features

Unit – III

Management Audit: Management Reporting issues under Cost Audit – Performance Appraisal Report, Management Audit – Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit

Unit – IV

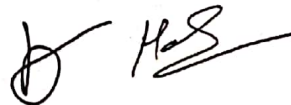
Management Audit: Evaluation of Corporate Image - Corporate Development Audit – Corporate Strategy Audit, Impact of environmental pollution: Social Cost Benefit Analysis. Corporate Social Audit and Safety audit.

Unit – V

Internal Audit: Concept of Internal Audit, Provisions of Internal Audit under Companies Act, 2013, Receivables Audit, Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non-Governmental Organizations (NGOs), corporations. Municipalities, Panchayats.

Suggested Readings:

1. Dutta & Chaudhary: Cost and Management Audit
2. Ramnathan, A.R., Cost and Management Audit, Tata McGraw Hill
3. Saxena and Vashist: Sultan Chand & Sons, Cost and Management Audit
4. Tikha, J.G., Encoms: Cost and Management Audit



SECOND SEMESTER
2.1 –Advanced Cost Accounting
Course code: M2ABS01CT7

Unit – I

Activity Based Costing: Meaning, importance and characteristics, Uses and limitations, Elements and Steps involved, Comparison of ABC with Traditional costing, Target Costing: Origin, meaning advantage, main features, cost ascertainment and pricing of products and services

Unit – II

Decision Making: Important factors in marginal costing decisions, key factor, Make or Buy decision, shut down or continue decision, Product mix, export v/s local sales decision

Unit – III

Transfer Pricing: Meaning, Objective, Methods of transfer pricing- pricing at cost, pricing at market price and at bargained prices and Pareto analysis

Unit – IV

Standard Costing: Accounting procedure for standard cost, Calculation and Reporting of Cost Variances (Material, Labour and Overhead), Tests of significance of variances.

Unit – V

Cost accounting Standards: CAS-1 classification of cost, CAS-3 Overproduction and operation overheads, and CAS-10 Direct Expenses. Life Cycle Costing

Suggested Readings:

1. Arora, M.N.: Cost Accounting, Himalaya Publishing Company, New Delhi.
2. Bhanawat, Shurveer S.: Cost Accounting, R.B.D. Publication, Jaipur-New Delhi
3. Drury, Colin, Costing an Introduction, Taxmann India
4. Drury Colin, Management and Cost accounting, International Thompson Business Press
5. Horngren, C.T.: Foster, G. and Datar, S.M. – Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
6. Khan, M.Y. and Jain, P.K: Cost Accounting and Financial Management, Tata McGraw Hill Pub. Co. Ltd., New Delhi.
7. Kishor,Ravi M, Management Accounting, Taxmann Publication, New Delhi



2.2 – Goods and Services Tax– 2
Course code: M2ABS02CT8

Unit – I

CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

Unit – II

CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit – III

CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit – IV

CGST Act, 2017: Payment of Tax, Refund, Assessment, Audit, Administration, Inspection, Demand and Recovery

Unit – V

Goods and Service Tax (Compensation to states), GST determination of value of supply Rules, 2017, GST Input Tax credit Rules, 2017

Suggested readings:

1. Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
2. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)
3. Mohan, Rajat: Illustrated guide to GST (2017)
4. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi

Note:

1. Any amendment in GST provisions up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.
2. At least 50% weightage shall be given in examination for numerical problems



2.3 - Accounting Standards -2

Course code: M2ABS03CT9

Unit I

AS 17- Segment Reporting
AS 18- Related Party Disclosures

Unit II

AS 21- Consolidated Financial Statements
AS 22- Accounting for Taxes on Income

Unit III

AS 23- Accounting for Investments in Associates in Consolidated Financial Statements
AS 24- Discontinuing Operations

Unit IV

AS 26- Intangible Assets
AS 27- Financial Reporting for Interests in Joint Ventures

Unit V

AS 28- Impairment of Assets
AS 29- Provisions, Contingent Liabilities and Contingent Assets

Suggested readings:

1. D.S. Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd
2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd
3. Sanjeev Singhal and Sandhya Singhal , Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.

Note:

- If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.



2.4 – International Accounting
Course code: M2ABS04CT10

Unit – I

International Accounting - Introduction, Definition, Scope, Development, Importance and difficulties in international accounting, Multinational corporation performance evaluation

Unit – II

Accounting for Foreign Currency Translations - Introduction, Need, Foreign Exchange Exposure- Translation, Transaction & Economic, Accounting for International Transactions, Different Approaches to Translation and Treatment of Translation Gains and Losses.

Unit – III

Foreign Exchange Risk Management- Introduction Need, Objectives of Risk Management of Techniques of Risk Management, Accounting Treatment of Financial Derivatives

Unit – IV

Multinational Transfer Pricing - Introduction, Need, factors governing transfer pricing policy, methods of transfer pricing, transfer pricing methods for services.

Unit – V

International Financial Reporting and Disclosure & International Financial Statement Analysis - Need for Transnational Reporting and Disclosure, Complexities, Disclosure Requirements, Reporting Practices, International Financial Statement Analysis--Introduction, Need, Techniques, Analyzing Global Financial Statements: The Complexities

Suggested Readings

1. Rathore, Shirin: International Accounting, Prentice Hall of India, New Delhi.
2. Shanmukh Saudaram: International Accounting.



2.5 – Corporate Financial Reporting
Course code: M2ABS05CT11

Unit – I

Corporate Financial Reporting: Objectives, Issues and problems with special reference to published accounts, corporate reporting practices in India

Unit – II

Accounting and Reporting of Financial Instruments: Meaning, Derivatives, Classification of financial assets and liabilities, Recognition, Trade date accounting, Settlement date, Measurement of financial instruments, Reclassification of financial assets and liabilities, Derecognition of financial instrument, Impairment of financial assets, Hedge accounting, disclosures

Unit – III

Financial Reporting for Mutual Fund: contents of annual report, Restriction on investments, cost of investments, Investment valuation norms, pricing of units, Accounting policies for investment in securities and direct investment in real estate assets, Contents of balance sheet and revenue account, Accounting for evaluation of mutual funds, Disposal of investment and dividend equalisation

Unit – IV

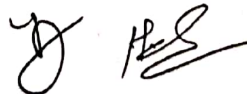
Valuation: concept need and bases of valuation, Goodwill: relevant provision of accounting standards on goodwill, Methods of valuation of goodwill, Brand valuation and valuation of shares

Unit – V

Developments in Financial Reporting: Value added statements: Concepts, reporting value added, necessity, preparation, limitation, Interpretation, Human resource reporting: models, implication, Limitations.

Suggested Readings

1. Ittelson Thomas R, Financial Statement , Pan Macmillan India.
2. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15th edition, Wiley & Sons, Hoboken, NJ, 2011.
3. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, SOUTH-WESTERN CENGAGE Learning, Mason, OH, 2010.
4. Tulsian PC, Tulsian Bharat, Financial Reporting, S. Chand



2.6: Operations Research
Course code: M2ABS06CT12

UNIT – I

Introduction to Operations Research: Meaning, Models and Techniques. Linear programming: Definition, mathematical formulation of linear programming models, graphical and simplex methods for both maximising and minimising, duality

UNIT – II

Transportation Problems: Various methods of initial feasible solution and optimal cost. maximisation transportation problem, Prohibited routes. Assignment Problems: Introduction. simple and unbalanced problems

UNIT – III

Game Theory: Concept of two –persons zero sum game, pure and mixed strategy games, saddle point, odds method and dominance methods for solving mixed strategy game.

Investment and break-even analysis: Deterministic and probabilistic Methods and break-even analysis

UNIT – IV

Queuing Theory: elementary queuing system, Single chain analysis

Replacement Theory: Replacement of assets which deteriorates with time, replacement of assets which fails suddenly.

UNIT – V

Network Analysis: application of PERT and CPM Network drawing, calculation of Floats. Project crashing

Suggested Readings:

1. Agarwal, N.P.: Quantitative Techniques, Ramesh Book Depot, Jaipur.
2. Gupta P.K. and Hira D.S.: Operation Research, S. Chand & Company, New Delhi
3. Hiller Frederick S and Lieberman Gerald J.: Introduction to Operation Research, McGraw Hill International edition
4. Kapoor, V.K.: Operations Research, Sultan Chand & Sons, New Delhi
5. Kothari, C.R.: An Introduction to Operations Research, Vikas Publishing House
6. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi



2.7: Mental Ability & Reasoning
Course Code: M2ABS07AT13

UNIT I

Verbal reasoning

General Mental Ability: series completion; classification; coding-decoding; blood relations; puzzle test; sequential output tracing; direction sense test; logical venn diagrams; alphabet test; alpha – numeric sequence puzzle; number, ranking & time sequence test; logical sequence of words; inserting the missing character.

Unit II

Verbal reasoning

Logical Deduction: logic; statement–arguments; statement–assumption; statement–courses of action; statement – conclusions; deriving conclusions from passages; theme detection; cause and effect reasoning. **Data sufficiency;** eligibility test; assertion and reason; situation reaction test; verification of truth of the statement

Unit III

Non-verbal reasoning

General Mental Ability: series; analogy; classification; analytical reasoning; mirror-images; water-images; spotting out the embedded figures; completion of incomplete pattern; figure matrix; paper folding; paper cutting; rule detection; grouping of identical figures; cubes and dice; dot situation; construction of squares and triangles; figure formation & analysis.

Unit IV

Non- verbal reasoning

Logical deduction: logic; statement–arguments; statement–assumption; statement–courses of action; statement -- conclusions; deriving conclusions from passages; theme detection; cause and effect reasoning. **Data interpretation:** charts (column, pie & bar) ; tables; graphs (line & area); Venn diagram; data sufficiency.

Unit V

Arithmetic

H.C.F. & L.C.M. of numbers; decimal fractions; square root & cube root; average; problems on ages; percentage; profit & loss; ratio & proportion; partnership; time & work; time & distance; problems on trains; simple interest; compound interest; area; volume & surface areas; true discount; stock & shares; calendar; clocks; heights & distance; number series.

Suggested readings:

1. Aggarwal R.S, a modern approach to verbal & non-verbal reasoning, S. Chand, New Delhi.
2. Aggarwal R.S, A Modern Approach to Logical Reasoning, S. Chand, New Delhi
3. Sijwali B.S, A New Approach to Reasoning Verbal & Nonverbal & Analytical, Arihant, New Delhi
4. Verma Rajesh, Objective Arithmetic, Arihant, New Delhi
5. Sharma Arun, Verbal Ability & Reading Comprehensive, McGraw Mill, New Delhi
6. Sharma Arun, Data Interpretation, McGraw Mill, New Delhi

Note: The examination pattern of this course shall be based on Multiple Choice Questions.



THIRD SEMESTER

3.1- Contemporary issues in Accounting
Course code: M3ABS01CT14

The syllabus of this subject shall be the contents of issues of "The Chartered Accountant" Journal of Institute of Chartered Accountants of India, from January to April just preceding to academic session begins.

Suggested Reading:

1. "The Chartered Accountant" e-Journal of Institute of Chartered Accountants of India, New Delhi. www.icai.org

J HS

3.2 – Income Tax
Course code: M3ABS02CT15

Unit – I

Clubbing of Income section 60 to 65, Unexplained cash credit, investments, expenditure and its taxation, set off and carry forward of losses

Unit – II

Assessment of Firms: conditions of assessment as firm, computation of book profit, Deductions from gross total income, Minimum alternate tax provisions, computation of incomes of partners, assessment of limited liability partnership

Unit – III

Assessment of AOP: Computation of total Income, Computation of tax liability, rebate under section 86, computation of income of members,
Assessment of Cooperative Societies: Definitions, computation of total income and tax liability

Unit – IV

Assessment of Companies: Definitions of different types of companies, Deduction from GTI (Sec. 80 G to 80JJAA). Computation of taxable income and tax liability, Minimum Alternative Tax (Sec 115 JB).

Unit – V

Assessment of Trusts: Meaning, Types, exemption under section 11 to 13, return of income of charitable trusts, Taxability of the income of the trust.

Suggested Readings:

1. Ahuja and Gupta, "Professional approach to Direct Taxes Law and Practice including tax planning," Bharat Law House Pvt. Ltd., New Delhi.
2. Mehrotra, H.C. and Goyal, S.P. "Income Tax Law and Accounts including tax planning, SahityaBhawan Publications, Agra
3. Singhanian, Vinod, and Singhanian, Kapil – Direct Tax Law and Practice, Taxmann publications private limited

Note:

1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.
2. At least 50% weightage shall be given in examination for numerical problems



3.3 – Government Accounting
Course code: M3ABS03ET16

Unit – I

Objectives and Basic Principles and Characteristics of governmental accounting, System of financial administration in India, Compilation of accounts, Annual financial statements
Difference between Government system of accounting and Commercial system of accounting

Unit – II

Indian Government Accounting Standards (IGAS): IGAS-1 Guarantee given by Government: Disclosure Requirements, IGAS-2 Accounting and Classification of Grant in Aid, IGAS-3 Loans and Advances Made by Government

Unit – III

Indian Government Financial Reporting Standards (IGFRS): IGFRS- 2 Property Plant and Equipment; IGFRS-3 Revenue from Government Exchange Transactions

Unit – IV

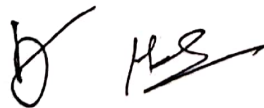
IGFRS – 4 Inventories; IGFRS -5 Contingent Liabilities and Contingent Assets: Disclosure Requirements Accounts of Insurance Companies.

Unit – V

Accounts of electricity supply companies including double account system, Accounting for Replacement

Suggested Readings:

1. Frederic B. Bogui: Handbook of Government Accounting, Public Administration and Public Policy, CRC Press
2. Freeman, Shoulders and Allison et al: Governmental and Non-Profit Accounting, Theory and Practice, Prentice Hall, 9th Edition.
3. Jain, D.C., Khandelwal, M.C. and Pareek, H.C., Higher Accounting, Ramesh Book Depot, Jaipur.



3.4 – Security Analysis and Portfolio Management
Course code: M3ABS04ET17

Unit – I

Investment: Introduction, Objective, Investment & Speculation, Investment & Gambling, Constraints, Investment Process, forms of Investment, Investment Opportunities Risk in Investment-- Systematic Risk, Unsystematic Risk, and Return in Investment.

Unit – II

Equity Research: Introduction, Economic Analysis, Industry Analysis, Factor Affecting Industrial Performance, Industrial Life Cycle, Company Analysis, Financial Health

Unit – III

Technical Analysis: Introduction, Principles, Advantages, Criticism, Technical Price Forecasting Various Indicators, Dow Theory, Chart Patterns, Difference between Fundamental and Technical Analysis

Unit – IV

Efficient Market Theory: Introduction, Concepts, Random Walk Theory, The Efficient Market Hypothesis, Testing of different forms of market efficiency and their significance.

Unit – V

Portfolio Analysis: Introduction, Fundamental Principles, And Portfolio Management: Traditional and modern approaches, Markowitz Model, Sharp portfolio Optimisation and CAPM model

Suggested Readings:

1. Avadhani, V.A.: Investment Management, Himalaya Publishing House
2. Fabozzi, Frank J.: The Institutional Investor Focus on Investment Management, Ballinger publishing Co.
3. Fischer, Donald E and Jordan, Ronald J.: Security analysis and Portfolio Management, Prentice Hall of India Ltd. (VIth Edition).
4. Francis, Jack Clark: Investment Analysis and Management, McGraw Hill Book Co.
5. Khatri Dhanesh: Security analysis and Portfolio Management, Macmillan Publisher
6. Sasidharan, K and Mathews Alex K: Security analysis and Portfolio Management, Tata, McGraw Hill



3.5- Business Statistics Using Spreadsheet
Course code: M3ABS05EP18

UNIT I

Introduction to MS Excel: MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties

UNIT II

Statistical Charts in MS Excel: Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.

UNIT III

Special Features of MS Excel: Vlookup Hlookup, Index, Address, Match, Offset, Transpose, Conditional Formatting, Data Sorting and Filtering, Pivot Tables, Chart Templates, Adding Add-Ins in Excel, Solver, Goal Seek.

UNIT IV

Statistical Measures: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Measures of Dispersion and Skewness, Moving Average

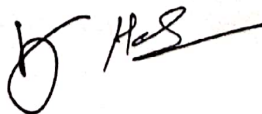
UNIT V

Correlation and Regression: Simple Correlation – Pearson's Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals

Suggested reading:

1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press.

Note: This practical course shall be taught through MS-Excel. Practical semester end examination shall be conducted for entire 100 marks.



3.6-Indian Accounting Standards (Ind-As)-1
Course code: M3ABS06ET19

Unit – I

Ind AS -101 First Time Adoption of Indian Accounting standards
Ind AS- 1 Presentation of Financial Statements

Unit – II

Ind AS -102 Share Based Payment
Ind AS- 111 Joint Arrangement

Unit – III

Ind AS - 105 Non –current Assets Held for sale and Discontinues operations
Ind AS -- 108 Operating Segments

Unit– IV

Ind AS-112 Disclosure of interests in other entities
Ind AS- 113 Fair Value Measurement

Unit -V


Ind AS- 115 Revenue from Contract with Customers
Ind AS- 116 Leases

Suggested Readings:

1. Ghosh, T.P. – Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi.
2. Jawaharlal – Accounting Theory and Practice, Himalaya Publishing House, Delhi.
3. Kulkarni, Shirish – International financial reporting standards, Nanopublications, New Delhi.
4. Website: <http://www.ifrs.org/IFRSs/Pages/IFRS.aspx>

Note:

- If either new Indian accounting standard (IND-AS) or revision to IND-AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

3.7: Strategic Cost Management: Decision Making
Course code: M3ABS07ET20

Unit – I

Decision Making Techniques: Marginal Costing- Differential costing-CVP Analysis – Profit Volume Graphs – Contribution Approach, Costing of Service Sector – methods, pricing, performance measurement, Linear Programming (Formulation only)

Unit – II

Decision Making Techniques: Relevant Cost Analysis: Relevant Cost, Irrelevant Costs - Situations where Fixed Costs become relevant for decision – making and its related implications, Profitability Analysis – Product wise / Segment Wise / Customer wise, JIT – introduction, Benefits, Use of JIT in measuring the Performance, ERP and its applications in strategic cost management

Unit – III

Transfer Pricing: Transfer Pricing- Objectives, Methods (Cost Based, Market Price Based, and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts.

Unit – IV

Cost of Quality and Total Quality Management: TQM - Basics, Stages, Principles, Control, Corrective actions, PRAISE-Steps, Problems, and implementation, Quality Costs

Unit – V

Standard Costing in Profit Planning: Variance Analysis - Investigation of Variances, Planning and Operating Variances, Controllable / Non-controllable Variances, Relevant Cost Approach to Variance Analysis; Variance analysis under marginal costing and absorption costing; Activity Ratios; Application Standard Costing in Profit planning, Standard Costing V/s Budgetary Control, Reconciliation of Actual Profit with Standard Profit and /or Budgeted Profit.

Suggested Readings

1. Bolcher, Chenlim-Cost Management-A Strategic emphasis
2. Khan & Jain - Cost Management
3. Kishore, Ravi M. - Business Strategy and Strategic cost management
4. Jawaharlal-Cost Management
5. Shank, Johan K., Govindarajan, Vijay Strategic Cost Management – A new tool for Competitive advantage.



DEPARTMENT OF ACCOUNTANCY AND BUSINESS STATISTICS

3.8-Basic Practical Business Accounting
Course code:M3ABS08EP21

Unit – I

Company Creation, Account Information, creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers

Unit – II

Voucher Entry, Accounting and Inventory Features, Statutory and Taxation Features

Unit – III

Voucher Types, Pre-defined Voucher Types, Creating a Voucher Type

Unit – IV

Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement

Unit – V

Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns

Note: This practical course shall be taught through relevant software in accounting computer lab. Practical end semester examination shall be conducted of entire 100 marks.

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3.9: Systems Audit
Course code: M3ABS09ET22

Unit – I

Information Technology Law Information Technology Act: Definitions, Important terms under, Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority, Digital Signature Certificate

Unit – II

Computer Hardware and Software: Computers; An Introduction, Computer System: Concept, Types, Categories and Emerging Technologies, Components of a Computer System, Primary and Secondary Storage, Computer Storage Capacities, Computer Peripherals - Inputs, Output and Storage Devices, Computer Software: An Introduction, Software Trends, Multi-Programming, Multi-Processing, Time Sharing, Batch Processing, On-Line and Real Time Processing, Application Software, Systems Securities

Unit – III

Database Management: Data Base Concepts, Data Structure, Data Base Management System, Data Base Files, Data Mining and Warehousing

Unit – IV

Programming and System Audit: An overview Programming: Concepts, Stages of Programming, Programme Development Approach, System Audit: Nature, Significance and Scope of Systems Audit, Steps Involved in Conducting Systems Audit, Systems Audit and Management Functions

Unit – V

System Audit: Systems Audit of Computerized Secretarial Functions, Norms and Procedure for Computerization, Computers Control and Security, Testing of Computer Systems - Documentation Standards, Policies and Procedures, Audit Approach.

Suggested Readings:

1. Behl, Ramesh: Tata McGraw-Hill, Information Technology for Management
2. Kanter, Jerome: Practice Hall of India, Managing with Information
3. Suiha, P.K.: B.P.B. Publication, Computer fundamentals: Concepts, Systems and Application s
4. Prasad, L.M. And Prasad, Usha: Sultan Chand & Sons, Information System and Technology

3.9: Ethics in Accounting
Course code:M3ABS10ET23

Unit – I

Ethics: Meaning, Concept, Sources, Ethics, Ethos and Values. Ethical dilemma Need and Significance of Ethics in Business and Accounting, Indian Ethos: Concept, Sources and Salient features.

Unit – II

Corporate Governance, Concept, Purpose, SEBI Clause 49, Corporate Social Responsibility: Evolution, concept, Arguments for and against, Barriers CSR accounting and audit.

Unit – III

Work Ethics and Swadharma, Gandhian Approach, Theory of Trusteeship, Karma Yoga and Self-Management concepts in Bhagavad-Gita

Unit – IV



Dark side of Business: White-Collar Crime, Cooking the books. Cases of Enron, Arthur-Anderson, Satyam

Unit – V

Professional Codes of Conduct of ICAI and AICPA

Suggested Readings:

1. Albrecht, W.S.: Ethical issues in Practice of Accounting, South Western
2. Chattopadhyay, P.: Sins of Multinational Companies, IAA Research Foundation
3. Gupta, Dipanker: Ethics Incorporated, Response Books
4. Khandelwal, N.M.: Ethics and Indian Ethos in Management, Pacific Academy of Higher Education.
5. Nilkant, V. & Ram Narayan S.: Change Management, Response Books

FOURTH SEMESTER
4.1- Auditing and Assurance
Course code: M4ABS01CT24

Unit – I

Introduction of International Auditing and Assurance Standard Board (IAASB) and auditing standards in India

SA 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing.SA 210: Agreeing the Terms of Audit Engagements.

Unit – II

SA 220: Quality Control for an Audit of Financial Statements.SA 230: Audit Documentation.SA 240: The Auditor's Responsibilities Relating to Fraud in An Audit of Financial Statements.

Unit – III

SA 299: Responsibility of Joint Auditors.SA315: Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and Its Environment.SA320: Materiality in Planning and Performing an Audit.

Unit – IV

SA 402: Audit Consideration Relating to an Entity Using a Service Organisation.SA500: Audit Evidence.SA 501: Audit Evidence – Specific Considerations for Selected Items.

Unit – V

SA 530: Audit Sampling.SA 540: Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures.SA 570: Going Concern.

Suggested Readings: -

1. Jha, Aruna: Auditing and Assurance, Taxmann, New Delhi.
2. Rawat, D.S.: Auditing Standards, Taxmann, New Delhi.
3. Steven Collings: Interpretation and Application of International Standards on Auditing, Wiley.com., USA.



4.2 – Tax Planning & Management
Course code: M4ABS02CT25

Unit – I

Introduction: tax planning, tax avoidance and tax evasion, objective of tax planning, Tax planning special reference to residential status, salary, Income from house property, capital gain and clubbing of income.

Unit – II

Tax Planning with reference to Location, Nature, size and form of Organisation of New Business.

Unit – III

Tax Planning for Financial Management Decisions: Tax Planning relating to Capital Structure Decision, Dividend Policy, Inter Corporate Dividend and Bonus Shares.

Unit – IV

Tax Planning for Managerial Decision: Tax Planning in respect of Own or Lease, Sale of assets used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewals or Renovation and Shut Down or Continue Decisions.

Unit – V

Tonnage tax, Securities Transaction Tax, Tax Clearance Certificate, Equalisation levy, restriction on cash transaction.

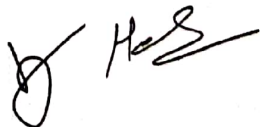
Return of Income: Voluntary return, return of loss, belated return, revised return, incomplete return, filing of return in electronic form, permanent account number.

Suggested readings:

1. Ahuja and Gupta, "Professional approach to Direct Taxes Law and Practice including tax planning," Bharat Law House Pvt. Ltd., New Delhi.
2. Mehrotra, H.C. and Goyal, S.P., "Income Tax Law and Accounts including tax planning, SahityaBhawan Publications, Agra
3. Singhanian, Vinod K. and Singhanian, Monica – Corporate Tax Planning and Business Tax Procedures, Taxman Publications (P) Ltd.

Note:

1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.
2. At least 50% weightage shall be given in examination for numerical problems



4.3 – Contemporary Auditing
Course code: M4ABS03ET26

Unit – I

Audit of Limited Companies: Auditor's responsibility, statutory requirement under Companies Act, Audit of branches and Joint Audit, Concept of true and fair, concept of materiality in the context of audit companies.

Unit – II

Auditor's Report: Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation.

Unit – III

Audit under different provisions of Income Tax Act, Special features of audit of banks, Insurance companies and Cooperatives Society, Rights, duties and liabilities of auditors, Third party liability, Nature and extent

Unit – IV

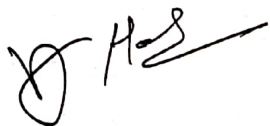
Non-financial Audit Management Audit, MSME Audit, Cost Audit, Environmental Audit and Efficiency Audit.

Unit-V

Social Audit: Model of MNAREGA, Findings of Aruna Roy Committee Report.

Suggested Readings:

1. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill New Delhi
2. Jha Aruna: Students Guide to Auditing and Assurance, Taxmann Publication
3. Sharma T.R.: Auditing, Sahitya Bhawan publications
4. Tandon. B.N. – A Handbook of Practical Auditing, S Chand & Company



4.4-Data Analytics for Accounting
Course code: M4ABS04ET27

Unit -1

Data analytics: Meaning, Data analytics Process using Impact cycle, skills needed by accountant

Mastering Data: Storage of data in accounting cycle, Data and relationship in a relational database, Data Dictionaries, Extraction, transmission and loading technique

Unit-II

Performing the test plan and analysing results: Descriptive Analytics, Diagnostic Analytics, predictive analytics and prescriptive Analytics.

Communicating Results and Visualisation: Purpose of data visualisation, Choosing right chart, Tools.

Unit-III

Modern Accounting Environment: Enterprise Data, Common data models, Automating data analytics, Continuous monitoring techniques.

Audit Data Analytics: uses, different types of analysis-for auditing, descriptive audit analysis. statistical analysis.

Unit-IV

Financial Statement Analytics: Types, Visualizing Financial data, Text mining and sentiment analysis, XBRL and financial data quality

Tax Analytics: use of data analytics in tax planning, use of tax analytics in visualisation

Unit-V

Accounting Analytics in India: Big data use by regulators in India, XBRL in India, Forensic analytics and audits in India,

Suggested Reading

1. Richardson J. Vernon, Teeter A Rayan, Terrel Katie L and Mohapatra ParthSarathi, Data Analytics for Accounting, McGraw Hill Education (India) Private Limited, Chennai.



4.5- Research Methodology and Quantitative Techniques
Course code: M4ABS05ET28

Unit – I

Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.

Unit – II

Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography.

Unit – III

Factor Analysis, Conjoint Analysis

Unit – IV

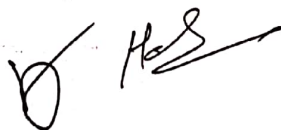
Discriminant Analysis, Cluster Analysis

Unit – V

Decomposition Analysis, Structural Equation Modelling

Suggested Readings:

1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi
2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE)
3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi
4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education
5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi
6. Sachdeva, J.K.: Business Research Methodology (Himalaya)
7. Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi



4.6: International Financial Management
Course code: M4ABS06ET29

Unit- I

International Financial Management: Concept, MNCs: The key Participants in International Financial Functions, Nature, Scope of IFM, Goals for IFM, International Vs Domestic Financial Management. International Financial Instruments: GDR, ADR, IDR.

Unit -II

Balance of Payments: Structure, Accounting Principles in BOP, Components of the BOPs, Equilibrium, Disequilibrium and Adjustments.

International Investment Decisions: Foreign Direct Investment: Meaning, Theories of FDI. Costs and Benefits of FDI and Strategy for FDI.

Unit - III.

International capital Budgeting: Evaluation Criteria, computation of cash flow. cost of capital, adjusted present value approach, sensitivity analysis

Unit - IV

International portfolio investment: concept of optimal portfolio, benefits of international portfolio investment, problems of international investment modes of international portfolio. investment identification of optimal international investment portfolio
International working capital management, management of Receivables, Management of Inventory and financing of current assets

Unit - V

Foreign Exchange Market Structure of the Forex Markets, Distinctive features, Major Participants, Spot Market, Forward Market, Market for Currency Futures, Market for Currency Options.

Suggested Readings:

1. Agarwal, O.P.: International Financial Management, Himalaya Publishing House, Mumbai.
2. Alan, C. Shapiro: Multinational Financial Management, Willey India, New Delhi.
3. Apte, P.G.: International Financial Management, McGraw Hill Publishing, New Delhi.
4. Bhalla V.K.: International Financial Management, Anmol Pub., New Delhi.
5. EUN and Resnick. : International Financial Management, Tata McGraw Hill, New Delhi.
6. Jeff Madura: International Financial Management, South-western Cengage Learning, USA.

4.7- Direct Tax Laws and International Taxation
Course code: M4ABS07ET30

Unit – I

Administrative procedures under Direct Taxation: CBDT & Other Authorities, Survey, Search and Seizure, Demand, Recovery, Assessment, appeal, revision, and settlement. E-commerce Transaction and liability in special cases, Penalties, Fines and prosecution, Income Computation and Disclosure Standards

Unit – II

Grievances Redressal Procedure: Grievances Redressal Procedure, Rectification, Appeal and Appellate Hierarchy, Revision Black Money Act, 2015: Introduction to Black Money Act. Highlights of Black Money Act

Unit – III

Settlement of Cases: Liability under special cases, Settlement of cases (section 245A to 245 L), Advance Ruling

Unit – IV

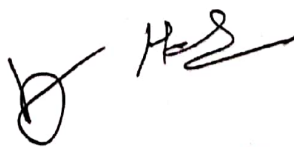
Double Taxation Avoidance Agreements (DTAA): Double Taxation Relief - Agreement with Foreign Countries or Specified Territories [Section 90], Adoption by Central Government of agreement between Specified Associations for Double Taxation Relief [Section 90A], Countries with which no Agreement Exists [Section 91], Tax Residency Certificate [TRC] [Section 90 & 90A]

Unit – V

Transfer Pricing Issues (including international and domestic transactions) International Taxation & Transfer Pricing issues, Application of Generally Accepted Cost Accounting Principles and Techniques for determination of Arm's Length Price, Advance Pricing Agreement (APA) – Concept and Application

Suggested Readings

1. Ahuja and Gupta: Direct Taxes Ready Reckoner with Tax Planning, Bharat Law House Pvt. Ltd.
2. Roy, Rohatgi: Basic International Taxation
3. Roy Saunders: Principle of International Taxation, Corpus Publishing Ltd.
4. Singhanian, Vinod K and Singhanian, Kapil: Direct taxes- Law and Practice, Taxmann Publication, New Delhi



4.8- Advanced Management Accounting
Course code: M4ABS08ET31

Unit- I

Divisional performance Management- Importance, tools for measuring performance- Return on Investment (ROI), versus Residual Income, Du-pond Analysis, Shareholder's value creation-Value added Statement, Economic Value added, and Market Value Added

Unit - II

Non-Financial Performance Measures - Balanced Score Card, Bench marking & Bench trending, Six Sigma, Statistical Quality Control (SQL), Plan- Do- Check- Action (DCA), Supply Chain Management (SCM), Customer Profitability Management;

Unit - III

Enterprise Risk Management: Risk Management – Introduction and objectives, Risk Measurement - Pooling, Diversification, Risk Probability, Risk Retention or Reduction, Corporate Distress Analysis- Causes, Corporate Distress Prediction Models: Edward Altman's Model, NCAER Models, multivariate analysis-L C Gupta Model, Beaver's Model

Unit- IV

Input output analysis- productivity, measurement of productivity and efficiency, performance versus production
Sustainable earning- issues, concept, profitability and sustainability
Financial modelling- concept and application, Application of IT in decision making

Unit - V

Valuation of Assets and Liabilities: Inventories, valuation of intangible assets, valuation of copy right, goodwill, brand and Equity.

Suggested Readings:

1. Andre De Wall, Strategic Performance Management: A Managerial and Behavioural Approach
2. Bhattacharyya, Dipak Kumar: Performance Management Systems and Strategies, Publisher Pearson India
3. Graham Kenny, Strategic Planning and Performance Management: Development and measure a Winning Strategy
4. Kishore, Ravi M.: Strategic Performance Management, Taxmann Publication

4.9-Practical Business Research Method
Course code: M4ABS09EP32

Unit I

Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.

Unit II

Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, coding Inconsistencies, Outliers, Normality

Unit III

Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.

Unit IV

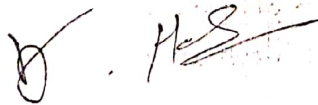
Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis.

Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)

Unit V

Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi-square test. Analysis of variance: One way and Two-way ANOVA.

Note: This paper will be taught with the help of relevant software in computer lab.



4.10 Indian Accounting Standards (Ind-AS)-2
Course code: M4ABS10ET33

Unit – I

- Ind AS- 9 Accounting Policies Changes in Accounting Estimates and Errors
Ind AS- 10 Events After the Reporting Period

Unit – II

- Ind AS- 24 Related Party Disclosure
Ind AS-12 Income Tax

Unit – III

- Ind AS- 16 Property, Plant, and Equipment
Ind AS- 34 Interim Financial Reporting

Unit – IV

- Ind AS- 41 Agriculture
Ind AS- 19 Employee Benefits

Unit – V

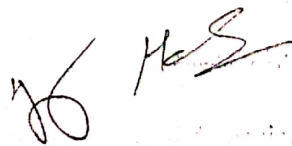
- Ind AS- 23 Borrowing Costs
Ind AS- 36 Impairment of Assets

Suggested Readings:

1. Ghosh, T.P.: Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi.
2. Kulkarni, Shirish: International financial Reporting Standards, Sonali Publications. New Delhi.
3. Macjenzie, coetsee et.al, Interpretation and Application of International Financial Reporting Standards, Wiley & Sons
4. Website: www.deloitteifrslearning.com
5. Website: <http://www.ifrs.org/IFRSs/Pages/IFRS.aspx>,

Note:

- If either new Indian accounting standard (IND-AS) or revision to IND-AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.



4.11-Oral Communication Skills

Course code: M4ABS10AT34

Unit-I

Communication: Meaning, Nature, Importance and Purpose of Communication, Types of Communication, Process of Communication, Communication Network in an Organisation, Strategy for Effective Communication, Verbal and Non-verbal Communication, Barriers to Communication, Essentials of Good Communication.

Unit-II

Communication Techniques, the Process of Listening, Barriers to Listening, Types of Listening, Benefits of Effective Listening.

Unit-III

Spoken English in India, the Organs of Speech, Description and Articulation of English Speech Sounds, Syllables and Stress (Weak Forms, Intonation), Connected Speech.

Unit-IV

Spelling and Pronunciation, International Phonetic Alphabet Transcription of Received Pronunciation, International Phonetic Alphabet Transcription of Received Pronunciation of Words as per the Oxford Advanced Learners Dictionary of A.S. Hornby.

Unit-V

Presentation Skills, Interviews, Public Speaking, Preparing the Speech, Organising the speech, Special Occasion Speeches.

Classroom Practice:

Greeting and introducing, Practicing Short Dialogues

Group Discussion, Seminars/ Paper- Presentations

Listening News/ Conversations/ Telephonic Conversation

Suggested Readings:

1. Sethi, J & et al. A Practice Course in English Pronunciation, Prentice Hall of India, New Delhi.
2. Sen, L. Communication Skills, Prentice Hall of India, New Delhi.
3. Prasad, P. Communication Skills, S.K. Kataria & Sons.
4. Bansal, R.K. & Harrison J.B. Spoken English, Orient Language.
5. Roach P. English Phonetics and Phonology.
6. A.S. Hornby's Oxford Advanced Learners Dictionary of Current English, 7th Edition.

Note: Semester end examination shall be Practical of 100 marks. "The End"