MAHARSHI DAYANAND SARASWATI UNIVERSITY, AJMER

SYLLA BUS

As Per National Education Policy (NEP)

DEPARTMENT OF ACCOUNTANCY AND BUSINESS STATISTICS (A.B.S.T.)

M.Com. (Previous) Semester I & II Accountancy & Business Statistics (A.B.S.T.)
2026-27

M.Com. (Final) Semester III & IV Accountancy & Business Statistics (A.B.S.T.)
2027-28

MASTER'S PROGRAMME

IN

ACCOUNTANCY AND BUSINESS STATISTICS (A.B.S.T)

BOARD OF STUDIES COMMITTEE

ACCOUNTANCY AND BUSINESS STATISTICS (A.B.S.T.)
2026-27

S.N.	Name & Designation and Address	Dean/convener/member
1	Prof Prerna Jain SPC Govt. College Ajmer	Dean
2	Prof Shailendra Singh Charan SPC Govt. College Ajmer	Convener
3	Dr Gajendar Kumar Jangir SRDRL Govt. College Nawa City (Dist. Didwana-Kuchaman)	Member
4	Dr Namrata Kalwani SPC Govt. College Ajmer	Member
5	CA Vishvajeet Chhatwani SPC Govt. College Ajmer	Member
6	Dr Ram Kumar Sharma Govt. College Merta City (Dist. Nagaur)	Member
7	Prof S.S. Bhanawat M.L.S. University, Udaipur	External Member
8	Dr Ramdhan Saini	External Member

Credit Score and Scheme

TABLE 1: STRUCTURAL FRAMEWORK OF THE TWO YEARS M.COM. (ACCOUNTANCY AND BUSINESS STATISTICS) PROGRAM UNDER NEP-2020				
SEMESTER	**SEM-I**	**SEM-II**	**SEM-III**	**SEM-IV**
Core Courses	DCC-01-Th (4 Cr) DCC-02 Th (4 Cr) DCC-03 Th (4 Cr) DCC-04 Th (4 Cr) DCC-05 Th (4 Cr)	DCC-06-Th (4 Cr) DCC-07 Th (4 Cr) DCC-08 Th (4 Cr) DCC-09 Th (4 Cr)	DCC-10-Th (4 Cr) DCC-11 Th (4 Cr) DCC-(12 Th (4 Cr)	DCC-13-Th (4 Cr) DCC-(14) Th (4 Cr) DCC-(15) Th (4 Cr)
Discipline Specific Elective (DSE)		DSE– 01 Th (4 Cr)	DSE-(02) Th (4 Cr) DSE-(03) Th (4 Cr)	DSE-(04) Th (4 Cr) DSE-(05) Th (4 Cr)
Total No. of Credits	**20 + 0 = 20**	**16 + 4 = 20**	**12 + 8 = 20**	**12 + 8 = 20**
	60 (DCC) + 20 (DSE) = 80			

- Duration of examination of each course shall be 3 hours (for Theory courses) and 4 hours (for Practical courses).
- Each Core and Elective course will be of 100 marks (70+ 30).
- It is mandatory to clear Theory and Internal Assessment courses separately. The minimum qualifying marks in both shall be 40 percent

2.0 SCHEME OF TWO YEARS POST GRADUATE M.COM. DEGREE PROGRAM INM.COM. (ACCOUNTANCY AND BUSINESS STATISTICS)

Programme Code:
Programme Faculty: **COMMERCE**
Programme Name: **TWO-YEAR POST-GRADUATE DEGREE PROGRAM INM.COM. (ACCOUNTANCY AND BUSINESS STATISTICS) A.B.S.T.**

S. No.	Course Category	Title of the Course	Credits			Credits earned	Evaluation			Remarks
			L	T	P		IA	ESA	Total	
SEMESTER – I										
1	ABST DCC – 01	ADVANCED BUSINESS STATISTICS-I	4	0	0	4	30	70	100	All Courses are compulsory Courses
2	ABST DCC – 02	ADVANCED COST ACCOUNTING-I	4	0	0	4	30	70	100	
3	ABST DCC – 03	DIRECT TAX	4	0	0	4	30	70	100	
4	ABST DCC – 04	SECURITY MARKET OPERATIONS	4	0	0	4	30	70	100	
5	ABST DCC – 05	ETHICS IN ACCOUNTING AND CSR	4	0	0	4	30	70	100	
			Total Credits in Semester I			20	Total Marks in Semester I		500	
SEMESTER – II										
6	ABST DCC – 06	RESEARCH METHODOLOGY	4	0	0	4	30	70	100	
7	ABST DCC – 07	INDIRECT TAX	4	0	0	4	30	70	100	
8	ABST DCC – 08	ADVANCED COST ACCOUNTING-II	4	0	0	4	30	70	100	
9	ABST DSE– 01A	ADVANCED FINANCIAL ACCOUNTING	4	0	0	4	30	70	100	Student may opt any one
	ABST DSE –01B	COST AND MANAGEMENT AUDIT	4	0	0	4	30	70	100	
10	ABST DCC – 09	MANAGEMENT ACCOUNTING FOR DECISION MAKING	4	0	0	4	30	70	100	
			Total Credits in Semester II			20	Total Marks in Semester II		500	

SEMESTER – III										
11	ABST DCC – 10	ADVANCED BUSINESS STATISTICS-II	4	0	0	4	30	70	100	
12	ABST DCC – 11	AS., IFRS & IND.AS -I	4	0	0	4	30	70	100	
13	ABST DSE –02A	PROJECT PLANNING, APPRAISAL AND CONTROL	4	0	0	4	30	70	100	Student may opt any one
	ABST DSE –02B	APPLICATION OF COMPUTER IN BUSINESS					30	70		
14	ABST DSE –03A	CORPORATE GOVERNANCE	4	0	0	4	30	70	100	Student may opt any one
	ABST DSE –03B	STANDARDS ON AUDITING					30	70		
15	ABST DCC – 12	TAX PLANNING AND MANAGEMENT	4	0	0	4	30	70	100	
			Total Credits in Semester III			20	Total Marks in Semester III		500	
SEMESTER – IV										
16	ABST DCC – 13	ADVANCED CORPORATE ACCOUNTING	4	0	0	4	30	70	100	
17	ABST DCC – 14	OPERATIONS RESEARCH	4	0	0	4	30	70	100	
18	ABST DSE –04A	ARTIFICIAL INTELLIGENCE IN BUSINESS	4	0	0	4	30	70	100	Student may opt any one
	ABST DSE –04B	SECURITY ANAYSIS AND PORTFOIO MANAGEMENT					30	70		
19	ABST DSE –05A	FINANCIAL REPORTING	4	0	0	4	30	70	100	Students may opt any one
	ABST DSE –05B	STRATEGIC FINANCIAL MANAGEMENT					30	70		
20	ABST DCC – 15	AS., IFRS & IND.AS -II	4	0	0	4	30	70	100	
			Total Credits in Semester IV			20	Total Marks in Semester IV		500	
		Total Credits in all semester (20+20+20+20)				80	Total Marks in all semesters		2000	

The semester wise details of Master's Course are given below.

Note: Course Categories: DCC–Discipline Core Course; DSE–Discipline Specific Elective;
Contact Hours: Lecture-1 Credit=1Hour/ Week

SCHEME OF EVALUATION

(A) Internal Evaluation – 30 Marks

(i) For Affiliated Colleges

The internal assessment shall consist of the following components: -

- First Internal Test – 10 Marks
- Second Internal Test – 10 Marks
- Hand written Assignment – 05 Marks
  (to be written in approximately 500 words)
- Attendance – 05 Marks

  Total – 30 Marks

(ii) For University Departments

The concerned Department shall devise its own scheme for Internal Assessment and intimate the same to the University Examination Section.

Both the University Department and the Affiliated Colleges shall submit the consolidated Internal Assessment marks (out of 30 marks) to the Examination Section within the prescribed time.

The detailed records and supporting documents relating to Internal Assessment shall be maintained by the respective Departments/Colleges in accordance with the Standard Operating Procedure issued by the University Examination Section.

(B) End Semester Examination – 70 Marks

There shall be a Terminal Examination at the end of each Semester carrying 70 marks. The question paper shall comprise three sections **Section A, Section B and Section C.**

Section A

Section shall be of **20 marks** and consist of **10 questions** carrying **2 marks** each to be answered in approximately *20 words* each. All questions shall be compulsory. The examiner shall set the question paper choosing at least 3 questions from each unit.

Section B

Section shall be of **30 marks** and consist of **9 questions** 3 question from each unit carrying **5 marks** each to be answered in approximately *250 words* each. A Candidate shall attempt any six questions at least 1 question from each unit. The examiner shall set the questions ensuring that at least three questions are drawn from each Unit.

Section C

Section shall be of **20 marks** and consist of three questions carrying 10 marks each to be answered in *500 words* each. A Candidate shall attempt any two questions. The examiner shall set one question from each Unit.

Distribution of Marks Component: -

- **Internal Evaluation – 30 marks**
- **End-Semester Examination– 70 marks**

Note: –

(i) For Non- Collegiate Students, there shall be only One Terminal Examination of 100 containing the Section A, B and C. (Theory Paper will be of 70 Marks, the marks obtained from 70 Marks will be proportionately upgraded to as marks obtained from 100 Marks and will be awarded in Mark sheet.

(ii) The examiner shall ensure adequate coverage of the prescribed syllabus while setting the question paper and, maintain a balanced representation of all Units.

(iii) The Teacher concerned, shall upload the marks online and submit awards in **3 Copies**, one will be retained by the Head / Principal and Two Copies of awards duly signed both by the Head/ Principal and the Teacher concerned shall be sent to the University Examination Section.

A Copy of the Proforma shall be sent every college/ department by the University Examination Section.

(iv) The student has to qualify both the Internal Assessment and External Assessment separately. The minimum qualifying marks in both shall be 40 percent.

MASTER OF COMMERCE
Semester-I
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-01: ADVANCED BUSINESS STATISTICS-I

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Partial and Multiple Correlation and Regression

Theory of Probability: - Elementary problems based on Permutations and Combinations, Addition and Multiplication laws of probability.

Vital Statistics

Unit-II

Theoretical Frequency Distribution: - Binomial, Poisson and Normal distribution and its application to business problems.

Statistical Decision Theory

Unit-III

Association of Attributes: - Meaning, Classification, Methods, Partial Association, Consistency of Data.

Moments and Kurtosis

Course Outcomes: -

After completing this course, students will be able to understand and apply the concepts of probability, correlation, regression, and vital statistics to analyze real-life and business-related problems. They will be able to use theoretical probability distributions such as Binomial, Poisson, and Normal distributions for statistical analysis and decision-making. Students will develop the ability to interpret statistical decision theory and solve practical business problems using quantitative techniques. They will also be able to analyze the association of attributes, test data consistency, and measure relationships between qualitative variables. Furthermore, students will gain proficiency in calculating and interpreting moments and kurtosis to describe the characteristics and behaviour of statistical data distributions.

Suggested Readings: -

1. T.R. Jain, S.C. Aggarwal, Advanced Business Statistics VK Gobal Publications Private Limited
2. Dr. S.M. Shukal, Dr. Shivpujan: Advanced Statistical Analysis: Shahitya Bhawan Publication
3. Mathur, Khandelwal, Gupta & Gupta.; Advanced Business Statistics.
4. S.P. Gupta, M.P. Gupta, Business Statistics: Sultan Chand & Sons
5. N.P. Agarwal, Advanced Business Statistics
6. Sharma, Jain &Pareek, Advanced Business Statistics
7. Sharma, Jain &Pareek, Statistical Analysis
8. Sanchheti & Kapoor, Statistical Methods
9. Sanchheti & Kapoor Business Mathematics

MASTER OF COMMERCE
Semester-I
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-02: ADVANCED COST ACCOUNTING -I

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consists of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Integrated and Non-Integrated Cost Accounts: (Cost Ledger or Cost Control Accounts), Journal Entries as well as preparation of Ledger Accounts.
Uniform Costing and Inter Firm Comparison: Ratios useful for Inter Firm Comparison.
Process Costing: - Joint Product, By Product, Equivalent Production.

Unit- II

Cost Concepts in Decision Making: - Relevant Cost, Differential Cost, Incremental Cost and Opportunity Cost.
Transfer Pricing
Cost Control and Cost Reduction Programs and Planning,

Unit -III

Standard Costing: - Concept, Material, Labour, Overhead and Sales Variances.
Target Costing
Mechanic Cost Accounting and EDP

Course Outcomes: -

Students will understand the fundamentals of cost accounting and its application in business operations. They will apply costing methods and decision-making techniques to manage and control costs effectively. The course also equips them to analyze cost variances and explore modern approaches for improving cost efficiency.

Suggested Readings: -

1. Maheswari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K. Principal and Practice of Cost Accounting
3. Saxena and Vashistha: Advanced Cost Accounts, (Sultan Chand & Sons)
4. Ratanam P.V. Costing Adviser (Kitab Mahal)
5. Ravi M kishor. Cost Accounting Taxman Publications, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting
7. Advanced Cost Accounting, Shitya Bhawar Publication Agra.

MASTER OF COMMERCE
Semester-I
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-03: DIRECT TAX

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Assessment of Partnership Firm and LLP, Assessment of Trust, Assessment of Local Authorities

Unit-II

Assessment of Companies, Assessment of Co-operative Societies

Unit-III

Assessment of Non- residents and Representative Assessee.
And Double Taxation Relief

Course Outcomes: -

After successfully completing this course, students will be able to understand and apply the provisions of income tax relating to the assessment of different categories of assessees, including partnership firms, Limited Liability Partnerships (LLPs), trusts, local authorities, companies, co-operative societies, non-residents, and representative assessees. They will develop the ability to

compute taxable income, determine tax liability, and apply relevant legal provisions in practical situations.

Suggested Readings: -

1. Singhania V.K: Direct Taxes
2. Girish Ahuja: Direct Taxes
3. Lal B.B.: Income Tax Law and Practice
4. Lakhotia R.N: Assessment of Companies and their officers
5. Patel & Choudhary: Wealth Tax, Corporate Tax

MASTER OF COMMERCE
Semester-I
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-04: SECURITY MARKET OPERATIONS

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Investment: - Nature and scope of investment, types of securities- debt, equity and derivatives, structure and purpose of securities market, key market participants: Investors, brokers, dealers, regulators.

Primary Market: - its role and functions - methods of selling securities in primary market –new Issues– pricing of issue, underwriting of issues – allotment of shares – procedures for new issues.

Unit – II

Secondary Market: – Role, importance, organization of stock exchanges, stock exchanges in India- BSE, NSE and OTCEI.

Index: -Sensex, Nifty and Sectors indices, listing of securities in stock exchanges, trading mechanism. depository participants and their roles, CDSL and NSDL. Depositories Act,1996 and SEBI.

Unit- III

Pre-requisites for Investing in Stock Market: - opening a demat account and trading account, mandatory and voluntary documents required, KYC, buying and selling of stocks- costs involved in such transactions-brokerage fee, securities transaction tax, stamp duty and GST, transaction charges, depository

participant charges- how it is calculated, strategies to avoid or minimize DP Charges, auction markets and how to participate in auction market.

Initial public offerings (IPOS): - how to apply for IPO. Understanding stock quotations- placing of order in stock exchange- limit order & market order, long buying and short selling, upper Circuit, lower Circuit. Virtual trading using online platform- intraday trading-delivery trading.

Course Outcomes: -

After completing this course, students will be able to understand the fundamentals of investment, different types of securities, and the structure and functioning of primary and secondary securities markets. They will gain knowledge of stock exchanges, market indices, depositories, and the regulatory framework governing the Indian capital market. Students will develop practical skills in opening Demat and trading accounts, applying for IPOs, understanding stock quotations, and executing various types of stock market transactions. They will also be able to evaluate trading costs, apply basic investment and trading strategies, and make informed investment decisions using online trading platforms.

Suggested Readings: -

1. Bansal, Sharma and Gupta: Financial Market Operations, Thakur Publication Pvt. Lucknow.
2. Prasanna Chandra: Investment Analysis and Portfolio Management, Mc Graw Hill
3. P Pandian: Security Analysis and Portfolio Management
4. Madhumati Rangrajan; Investment Analysis and Portfolio Management
5. B.P. Agarwal: Security Analysis, Sahitya Bhawan, Agra
6. V.K. Bhalla: Security Analysis & Portfolio Management (Sultan Chand, New Delhi)
7. M. R. Agarwal: Security Analysis & Portfolio Management (Garima, Jaipur)

MASTER OF COMMERCE
Semester-I
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-05: ETHICS IN ACCOUNTING AND CSR

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

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

Work Ethics and Swadharma, Gandhian Approach, Theory of Trusteeship, Karma Yoga and Self – Management concepts in Bhagavad- Gita.
Ethical Challenges in Financial Reporting: White Collar Crime, Cooking the Books, Cases of Enron, Arthur- Anderson, Satyam, Professional Codes of Conduct of ICAI and AICPA

Unit-III

Concept of Corporate Social Responsibility: - CSR and Corporate Sustainability, Models and benefits of CSR, Drivers of CSR, Genesis and Evolution of CSR, CSR Journey from Voluntary to Mandatory conduct.
Corporate Social Responsibility (CSR) in Indian Context: Section 135 of the Companies Act, 2013, Schedule VII, CSR Expenditure, Disclosure and Reporting of the Companies.

Course Outcomes: -

After successful completion of this course, students will be able to understand the concepts, principles, and significance of ethics, values, and Indian ethos in business and accounting. Students will also evaluate ethical issues in financial reporting, examine major corporate frauds. Furthermore, they will gain comprehensive knowledge of Corporate Social Responsibility (CSR), corporate sustainability, and the legal framework governing CSR under the Companies Act, 2013.

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.
6. Khandelwal, NM (2020): Business Ethics, Corporate Governance, CSR, Indian Management Ethos, Misha Books, Delhi.
7. Maheshwari, M., Gupta, A.K., Gaur, P., Tiwari, N. & Goyal S. (2023). Corporate Social Responsibility in the Global Business World: A Conceptual, Regulatory and Illustrative Framework, USA: Apple Academic Press, CRC Press, Taylor and Francis Group
8. Sharma, J. P. (2016).: Corporate Governance, Business Ethics, and CSR. New Delhi: Ane Books Pvt. Ltd.

MASTER OF COMMERCE
Semester-II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-06: RESEARCH METHODOLOGY

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit- I

Introduction to Research Methodology: - Meaning, Definition, Nature, Objectives and Applications of Research;

Types of Research: -Fundamental, Applied, Descriptive, Analytical and Empirical Research.

Research Problem: -Identification and Formulation of Research Question(s); Necessity of defining the research Question(s);

Review of Literature and Identification of Research Gaps.

Methods of Data Collection

Unit -II

Hypothesis: -Meaning, Types, Formulation of Hypothesis and Testing of Hypothesis, Type I and Type II Errors;

Research Design: - Meaning of Research Design; Need for Research Design; Features of Good Research Design; Important Concepts related to Research Design;

Types of Research Designs: - Exploratory, Descriptive and Experimental Research.

Unit -III

Sampling: -The Law of Inertia of large numbers; Elementary Sampling Theory, Statistic and Parameters; Sampling Methods;

Errors: - sampling and non-sampling errors;

Sampling Distributions; Concept of Standard Error; Large and Small samples;

Measurement and Scaling;

Conceptual overview of Data Analysis and Interpretation of Results;

Presentation of Results: -Research Report writing.

Course Outcomes: -

After completing this course, students will be able to understand the fundamentals of research methodology, formulate research problems and hypotheses, and design appropriate research studies for academic and professional purposes. They will develop skills in data collection, sampling techniques, measurement, scaling, and hypothesis testing while recognizing different types of research errors. Students will also be able to analyze and interpret research data and prepare well-structured research reports following accepted scientific and academic standards.

Suggested Readings: -

1. Chawla, Deepak and Neema Soudhi: Research Methodology
2. Himanshu Saxsena: Research Methods in Management, RBD, Jaipur
3. Mathur, Khandelwal, Gupta, Gupta: Business Statistics, Ajmera Book Company, Jaipur
4. C.R. Kothari: Research Methodology, New Age International Publishers
5. Choudhary, C.M.: Research Methodology
6. K.N. Nagar: Sankhiyaki ke Mool Tatva
7. Coroxton & Cowden: Applied General Statistics
8. D.N. Elhance: Fundamentals of Statistics, Kitab Mahal, Allahbad

MASTER OF COMMERCE
Semester-II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-07: INDIRECT TAX

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

GST: Origin and Development of GST, Important terms and Definitions under Central Goods and Service Tax Act 2017, State Goods and Service Tax Act 2017 and Integrated Goods and Service Tax Act 2017, Registration under CGST/SGST Act, Time and Value of Supply of Goods and Services.

Unit-II

GST: Input Tax Credit, Filing of Returns and Assessment, Payment of Tax, Composition Scheme, Various Exemptions under GST.

Scope of IGST, Principles for determining the Place of supply, Zero Rated Supply.

Unit-III

Custom Duty: -Introduction to Custom Duty, Important Terms and Definitions under the Customs Act 1962, Type of Duties, Import and Export Procedure, Baggage, Postal Article and Store, Export Promotion Schemes, Valuation for Custom Duty, Computation of Custom Duty.

Course Outcomes: -

Upon completion of this course, students will acquire a comprehensive understanding of the principles and statutory provisions governing GST and

Customs Law in India. They will be able to critically analyze and apply the legal provisions relating to GST compliance, input tax credit, assessment, and customs procedures. The course will equip students with the analytical and practical skills required to compute GST and customs duty, evaluate indirect tax implications of business transactions, and ensure compliance with the prevailing indirect tax laws and regulatory framework.

Suggested Readings: -

1. Ahuja, Girish and Gupta, Ravi.: Systematic Approach to GST.
2. Datey, V.S.: Indirect Taxes Lawand Practice. Taxman Publications.
3. Gupta, S.S.: Taxman's GST New Returns How to Meet Your Obligations- A Practical Guide for filing of New GST Returns.
4. Gupta, Vineet and Gupta, N.K.: Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd.
5. Mangal, Yashvant. Conceptual Learning on Indirect Tax Laws (3Volumes).
6. Mehrotra, H.C. and Agarwal, V.P.: Goods and Services Tax and Custom duty. Sahitya Bhawan Publications.
7. Saha, R.G., Shah, Divyesh and Usha Devi.: GST. Himalaya Publishing House.
8. Singhania, Aditya.: Taxman’s GST New Returns with e-Invoicing- A Comprehensive Guide to New GST Returns.
9. Abhishek Rastogi: Professionals guide to GST Ideation to reality (2017) Custom Act 1962 and Rules
10. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
11. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
12. Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
13. Rajat Mohan: illustrated guide to GST (2017)

MASTER OF COMMERCE
Semester-II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-08: ADVANCED COST ACCOUNTING-II

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Marginal Costing: -Meaning and concept, Break Even Analysis, Break Even Charts, Cost Volume Profit Analysis, Differential Costing, Valuation of stock under Marginal Costing and Absorption Costing.

Unit-II

Activity Based Costing, Life Cycle Costing, Benchmarking, Kaizen Costing. JIT-Introduction, Benefits, Use of JIT in measuring the performance

Unit-III

Cost Analysis: - Relevant Cost, Irrelevant Cost- Situations where Fixed Cost becomes relevant for decision-making and its related implications, Profitability analysis Product wise/ Segment wise/ Customer wise, Treatment of Research and Development Cost, ERP and its applications.

Course Outcomes: -

After successful completion of this course, students will be able to apply marginal costing techniques for managerial decision-making by analyzing break-even point, cost-volume-profit relationships, differential costing, and

inventory valuation under marginal and absorption costing methods. They will acquire the knowledge and skills to evaluate and implement modern cost management techniques such as Activity-Based Costing (ABC), Life Cycle Costing, Benchmarking, Kaizen Costing, and Just-in-Time (JIT) systems to improve organizational efficiency, cost control, and performance measurement. The course will also enable students to perform relevant cost analysis for business decisions, distinguish between relevant and irrelevant costs, analyze profitability on a product, segment, and customer basis, understand the treatment of research and development costs, and explain the applications of Enterprise Resource Planning (ERP) systems in supporting integrated business operations and strategic cost management.

Suggested Readings: -

1. Horngren, Charies T.: Cost Accounting, A Management Emphasis.
2. Gillerpie, Cecil: Standard and Direct Costing.
3. Blocker Johan, G. and Waltmer W, Koith: Cost Accounting.
4. Matznolph Curry Othel, J. and Grank George W.: Cost Accounting.
S. Shiiinglow Gordon: Cost Accounting. analysis and Control.
6. Neuner John J.: Cost Accounting.
7. Oswal, Mangal and Bidawat: Advanced costing problems (Hindi) Ramesh Book Depot, Jaipur.

MASTER OF COMMERCE
Semester-II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-01A: ADVANCED FINANCIAL ACCOUNTING

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Final Accounts of Banking Companies: - preparation and presentation of financial statements of banking companies, including accounting treatment of advances, investments, non-performing assets (NPAs), provisions, and regulatory requirements.

Hotel Accounting

Accounting for Agricultural Farms

Unit -II

Final Accounts of Insurance Companies (Excluding Life Insurance): - preparation of financial statements of general insurance companies, including premium, claims, reserves, and compliance with IRDAI regulations.

Balance Score Card

Unit-III

Final Accounts of Electricity Companies: -preparation of financial statements of Electricity Companies

Hire Purchase Accounting & Instalment Payment System: -Introduction, Features of Hire Purchase, Important Terminology, Accounting for High Value Goods and for Goods of Smaller Values, Accounting treatment in Instalment Payment System

Course Outcomes: -

After completing this course, students will be able to prepare and interpret the final accounts of banking, insurance, hotel, agricultural farm, and electricity companies in accordance with applicable accounting principles and regulatory requirements. They will develop practical knowledge of accounting for non-performing assets, insurance claims, reserves, and performance evaluation through the Balanced Scorecard approach. Students will also be able to apply accounting procedures for hire purchase and instalment payment systems, enabling them to handle specialized accounting transactions effectively.

Suggested Readings: -

1. Agarwal, Shah, Agarwal, Sharma, Agarwal: Financial Accounting and Decision Making (Ramesh Book Depot, Jaipur)
2. डॉ .एम.सी.खण्डेलवाल उच्चतर लेखांकन) रमेश बुक डिपो
3. M.R. Agarwal: Financial Accounting and Decision Making (Mayur Paper Backs Jaipur)
4. R.R. Gupta Advanced Accountancy.
5. Shukla & Grewal: Advanced Accounts.
6. Gupta R L and Radhaswamy, M Financial Accounting, Sultan Chand Sons, New Delhi
7. Mongra, J, R, Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S Chand & Sons New Delhi

E-Resources:-

https://www.icai.org/post/17773

https://www.icai.org/post/intermediate-course

MASTER OF COMMERCE
Semester-II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-01B: COST AND MANAGEMENT AUDIT

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

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, Cost Accounting Standards.

Unit-II

Management Audit: Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit

Unit-III

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.

Course Outcomes: -
After completing this course, students will understand the concepts, scope, objectives, and legal framework of cost audit, including Cost Accounting Standards and professional ethics. They will be able to apply management audit

principles to evaluate organizational performance through energy, efficiency, propriety, and systems audits. Students will also develop the ability to analyze corporate image, corporate strategy, environmental impact, social responsibility, and safety through corporate and social audits, promoting effective governance and sustainable business practices.

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
5. Gupta, Kamal: Contemporary Audit.
6. Lindbery and Cohn: Operations Auditing.
7. Rose T.G.: Management Audit

MASTER OF COMMERCE
Semester-II
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-09: MANAGEMENT ACCOUNTING FOR DECISION MAKING

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Financial Statement Analysis: - Nature of Financial statements, need for their analysis, techniques of Analysis –Comparative Analysis, Common size analysis, Trend Analysis & Ratio Analysis. Implications of computers for management control.

Unit-II

Decision Making Techniques: - Establishment Decisions, Operating Decisions, Pricing Decisions, Marketing and Distribution Decisions, Product Mix Optimization, Discontinuation for outsourcing decisions. Financial and non-financial considerations, new aids to decision making.

Unit-III

Reporting: Presentation of Accounting and Financial data to management through reports and statements, interpretation of reports and statements. **Business forecasting:** Techniques of Business Forecasting– Opinion, Polling, Business barometers, Survey methods. Sales force Polling, Delphi Technique, Econometric model, Economic indicators, Cross Impact Analysis, Morphological analysis.

Course Outcomes: -

After completing this course, students will be able to analyze and interpret financial statements using comparative, common-size, trend, and ratio analysis techniques to support managerial decision-making. They will develop the ability to apply quantitative and qualitative decision-making tools for pricing, product mix, marketing, outsourcing, and operational decisions. Students will gain skills in preparing and interpreting accounting and financial reports for effective management control and communication. They will also be able to apply various business forecasting techniques to predict future trends and support strategic planning in organizations.

Suggested Readings: -

1. Agrawal, Agrawal & Sharma: Management Accountancy, (RBD).
2. Gupta, S.P.: Management Accounting.
3. Khan & Jain: Management Accounting.
4. Maheshwari, S.N.: Management Accounting.
5. Batty, J.: Management Accountancy.
6. Chakraborty, S.N.: Management Accountancy
7. Choudhary, S.B.: Management Accounting.
8. Kucchal: Financial Management.

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-10: ADVANCED BUSINESS STATISTICS-II

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Arithmetic Progression, Geometric Progression and Harmonic Progression Probability Theory Joint and Marginal Probability, Bayes' Theorem, Mathematical Expectation.

Unit-II

Z - Test, T- Test, and F Test, SET Theory.
Statistical Methods for Business Forecasting

Unit-III

Analysis of Variance, and Chi-Square Test.
Statistical Quality Control

Course Outcomes: -
After completing this course, students will be able to apply mathematical and statistical techniques such as progressions, probability theory, and business

forecasting to solve business and research problems. They will develop the ability to perform statistical hypothesis testing using Z, T, F, ANOVA, and Chi-square tests for data analysis and decision-making. Students will also be able to implement statistical quality control techniques and use analytical methods to improve organizational performance and support evidence-based managerial decisions.

Suggested Readings: -

1. Sanchheti & Kapoor: Statistical Methods, Sultan Chand and Sons
2. Sanchheti & Kapoor: Business Mathematics, Sultan Chand and Sons
3. Mathur, Khandelwal, Gupta, Gupta: Advanced Business Statistics, (Hindi and English)
4. Sharma, Jain & Pareek: Statistical Analysis (Hindi)
5. Sharma, Jain & Pareek Advanced Business Statistics (Hindi)
6. Agarwal NP: Advanced Business Statistics, RBD
7. Sharma J.K. Business Statistics
8. Gupta S. C. Fundamentals of Business Statistics
9. P.N. Arora, Sumeet Arora, and S. Arora, Business Statistics and Analytics

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-11: AS., IFRS & IND.AS -I

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Meaning, Objectives, Scop of Accounting Standard, Standard Setting process in India, Overview and Practical *Application* of selected Accounting Standards: AS-1 Disclosure of Accounting Principles, AS-2Valuation of InventoriesAS-3Cash Flow Statements, AS-4 Contingencies and Events Occurring after Balance Sheet Date, AS- 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies

Unit-II

Introduction of IFRS, Objectives, Evolution and Development of IFRS, Overview and Practical Application of Selected IFRS:
IFRS-1 First-time Adoption of International Financial Reporting Standards, IFRS-3 Business Combinations, IFRS-7 Financial Instruments: Disclosures, IFRS-8 Operating Segments

Unit-III

Introduction to Ind. As, Objectives, difference between AS, Ind.AS and IFRS, Overview and Practical Application of Selected Ind AS:
Ind AS - 1 Presentation of Financial Statements, Ind AS-2 Inventories, Ind AS - 7 Statement of Cash Flows, Ind AS-8, Accounting Policies, Changes in Accounting Estimates and Errors¸ Ind AS 16, Property, Plant and Equipment

Course Outcomes: -

After completing this course, students will be able to understand the objectives, scope, and practical application of Indian Accounting Standards (AS), International Financial Reporting Standards (IFRS), and Indian Accounting Standards (Ind AS) in financial reporting. They will develop the ability to prepare and interpret financial statements in accordance with applicable accounting standards and evaluate differences between AS, Ind AS, and IFRS. Students will also gain practical knowledge of standard-based accounting practices, enabling them to ensure transparency, comparability, and compliance in financial reporting.

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.
3. Jawaharlal – Accounting Theory and Practice, Himalaya Publishing House, Delhi.
4. Kulkarni, Shirish – International financial reporting standards, Nanopublications, New Delhi.
5. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices (Taxman Publications, New Delhi)
6. Kulkarni, Shirish: International Financial Reporting Standards (Sonali Publications, New Delhi)
7. Raiyani, Jagadish R.; Lodha, Gaurav. International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications
8. Garg Kamal. Accounting Standards & IFRS. Bharat Law House Pvt. Limited
9. Rawat, D.S.; Patel Pooja. Taxmann's Guide to Indian Accounting Standards (Ind AS). Taxmann Publications Private Limited

Suggested E- Resources:

https://www.ifrs.org/issued-standards/list-of-standards/

https://www.icai.org/post.html?post_id=8202

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-02A: PROJECT PLANNING, APPRAISAL AND CONTROL

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Project: -Meaning, Definition and Characteristics.
Project Planning: - Concept and Objectives. Identification of Investment Opportunities. Different criteria of Project Selection (Technical, Marketing and Organisational Aspects). Project life Cycle. Factors Affecting Project Location and Site Location, Project layout Methods. Causes of Project Failure.
Project Evaluation/ Budgeting Techniques: Payback, ARR, NPV, IRR.

Unit-II

Project Scheduling: - Gantt Charts, Networking Techniques (PERT & CPM).
Work Breakdown Structure (WBS), Shadow Pricing.
Project Financing: Meaning, Sources, Merits and Demerits.

Unit-III

Project Organisation Structure: -Setting up of Organisation Structure, Project Manager, Qualification, Selection and Training, Role and Responsibility of a Project Manager.
Project Risk Management: - Identification, Analysis and Reduction. Project Implementation and Integrated Project Management. Project Monitoring and Control, Line of Balance (LOB). Performance Measurement.

Course Outcomes: -

After completing this course, students will be able to understand the concepts, planning, evaluation, scheduling, and financing of projects while applying appropriate project appraisal techniques for investment decisions. They will develop the ability to use project management tools such as PERT, CPM, Gantt Charts, and Work Breakdown Structure (WBS) for effective planning, monitoring, and control of projects. Students will also gain skills in project organization, risk management, performance measurement, and the role of project managers to ensure successful project implementation and completion.

Suggested Readings: -

1. Prasanna Chandra: "Project Planning Analysis, Selection, Implementation and Review" Tata McGrawHill, New Delhi.
2. P. Gopal Krishnan and E. Rama Moorthy. "Textbook of Project Management" Tata McGraw Hill New Delhi.
3. Rajeev Ananad, "Project Profiles with Model Franchise Agency and Joint Venture Agreement" Bharat Publishers, New Delhi.
4. Mohsin, M: Project Planning and Control. Vikas Publishing House Pvt. Ltd, New Delhi
5. Prasanna Chandra: Project Preparation, Appraisal, Budgeting and Implementation: Tata McGraw Hill Publishing, New Delhi.
6. S Choudhary, Project Management Tata McGraw Hill Publishing, New Delhi
7. S Choudhary, Project Scheduling and Monitoring in Pracite South Asia Publisher, New Delhi
8. Dasguta, P.S. Margin, S.A. and Sen A.K. Guidelines for Project evaluation. UNDO, New York.
9. Little M.D.: and Mirless J.A. Manual of industrial Projects Analysis, OECD Paris.

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-02B: APPLICATION OF COMPUTER IN BUSINESS

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Computerized Accounting System (CAS): - Meaning, need and importance, Manual Accounting vs. Computerized Accounting, Components and limitations of CAS.
Spread Sheet: - Concept, features, Process of Preparation of spread sheet, possible errors & their rectification.

Unit-II

Payroll Accounting: - Concept of payroll accounting, application of spread sheet for computing gross & net salaries. Computerized Asset Accounting: Concept, spread sheet application for the computation of the basic deprecation methods (Straight Line Method and Written Down value methods only), use of Spread sheet for devising of loan repayment schedule.

Unit-III

MS Excel for Accounting: -Introduction to MS Excel Interface, Data Entry, Formatting, and Formulas, Charts and Graphs for Financial Data Presentation, Lookup Functions (VLOOKUP, HLOOKUP), IF, SUMIF, COUNTIF, Pivot Tables and Data Filtering, Basic Financial Modelling.

Course Outcomes: -

This course provides foundational knowledge of computerized accounting and its practical applications in modern finance. Students gain hands-on experience using spreadsheets and MS Excel for payroll, asset accounting and financial analysis. It equips learners with the skills to automate calculations, analyze data and present financial information accurately and efficiently.

Suggested Readings: -

1. Parag Joshi, Tally, ERP 9 with GST with Solved Problems, Dnyan sankool Prakashan; Maharashtra
2. Tally Education Pvt. Ltd., Official Guide to Financial Accounting Using: Tally. ERP9 with GST, BPS Publications; New Delhi.
3. Sikander Sultan, EXCEL FOR ACCOUNTANTS, Expert of Course Publishing,
4. R. &Satapathy, S. Mohanty, Computer Application in Business Accounting, Himalaya Publishing House, New Delhi.
5. Vishnu Pratap Singh, Learning Tally ERP 9, Compu tech publications limited, latest edition.

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-03A: CORPORATE GOVERNANCE

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Introduction Corporate Governance: - Meaning, significance and principles, Theories and Models of corporate governance; Brief overview of Codes and Standards on Corporate Governance-Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance, and Sarbanes Oxley (SOX) Act,2002 (USA). Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017)

Unit-II

Major Corporate Governance Failures and International Codes: - BCCI (UK), Maxwell Communication (UK), Enron (USA), World Com (USA), Anderse, Worldwide (USA), Satyam Computer Services Ltd, (India) Lehman Brothers (USA), Kingfisher Airlines (India), Common Governance problems noticed in various Corporate Failures. Creative Accounting.

Unit-III

Corporate Governance Framework in India: Relevant provisions of the Companies Act, 2013: - Chapter XI, Appointment and Qualifications of Directors, Chapter XII, Meeting of Board and its Powers. SEBI Regulations

(Clause 49), Listing Obligations and Disclosure Requirements Regulations (LODR) 2015.Corporate Governance in the public sector, banking, non-banking financial institutions.

Course Outcomes: -

After completing this course, students will be able to understand the concepts, principles, theories, and global frameworks of corporate governance along with their relevance in modern organizations. They will develop the ability to analyze major corporate governance failures, evaluate ethical issues, and understand the impact of creative accounting on corporate performance and stakeholder confidence. Students will also gain knowledge of the corporate governance framework in India, including the Companies Act, 2013, SEBI regulations, and governance practices in public sector, banking, and financial institutions.

Suggested Readings: -

1. Khandelwal, NM (2020): Business Ethics, Corporate Governance, CSR, Indian Management Ethos, Misha Books, Delhi.
2. Kumar, A. Gupta L.& Arora, R.J. (2016).: Auditing and Corporate Governance. Delhi: Taxman Pvt. Ltd.
3. Maheshwari, M. (2023). Corporate Governance Standards and Disclosure Practices in the light of SEBI's LODR, 2015, New Delhi: Renova Publications.
4. Mallin, C.A. (2018). Corporate Governance. New Delhi: Oxford University Press.
5. Rani, G.D., & Mishra, R.K. (2017).: Corporate Governance: Theory and Practice. New Delhi: Excel Books.
6. Sharma, J. P. (2016).: Corporate Governance, Business Ethics, and CSR. New Delhi: Ane Books Pvt. Ltd.
7. Tricker, B. (2015). Corporate Governance Principles, Policies, and Practice (Indian Edition). New Delhi: Oxford University Press.

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-03B: STANDARDS ON AUDITING

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit –I

Standards on Auditing (SAs): Meaning, Objectives and Standard-setting Process.

Selected Standards on Auditing (SAs):

SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing

SA 220 Quality Control for an Audit of Financial Statements

SA 230 Audit Documentation

Unit –II

SA 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

SA 299(Revised) Joint Audit of Financial Statements

SA 300Planning an Audit of Financial Statements

SA 500 Audit Evidence

Unit – III

SA 520 Analytical Procedures

SA 530 Audit Sampling

SA 600 Using the Work of Another Auditor

SA 700(Revised) Forming an Opinion and Reporting on Financial Statements

Course Outcomes: -

After completing this course, students will be able to understand the concepts, objectives, and standard-setting process of Standards on Auditing and their importance in conducting effective audits. They will develop the ability to apply various auditing standards related to audit planning, documentation, evidence collection, fraud detection, sampling, and analytical procedures. Students will also gain knowledge of auditor responsibilities, quality control practices, use of other auditors' work, and preparation of audit reports with appropriate professional judgment.

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.

E-Resource:

https://www.icai.org/post/auditing-review-and-other-standards-formerly-known-as-aas-complete-text

MASTER OF COMMERCE
Semester-III
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-12: TAX PLANNING AND MANAGEMENT

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Tax Planning and Tax Management: - Concepts of Income, Tax Planning and Tax Management, Distinction Between Tax Planning, Tax Avoidance and Tax Evasion, Limitations of Tax Planning, Tax Planning with reference to Residential Status and Employees' Remuneration.

Unit-II

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

Unit-III

Tax Planning and Form of Organizations, Diversion of Income and Tax Planning.
Tax Planning for Industrial Development and Financial Management

Course Outcomes: -

After completing this course, students will be able to understand the concepts of tax planning, tax management, tax avoidance, and tax evasion along with their implications under the taxation system. They will develop the ability to apply

tax planning techniques related to residential status, remuneration, capital gains, investments, and carry forward of losses. Students will also gain knowledge of tax planning strategies for different forms of organizations, industrial development, and financial management decisions.

Suggested Readings: -

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

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-13: ADVANCED CORPORATE ACCOUNTING

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Accounting for Acquisition of Business (including Profit Prior to Incorporation and Post Incorporation), **Segment Reporting, Accounting for Government Grant.**

Unit-II

Internal Reconstruction of Companies, Holding Company and Subsidiary Company: Consolidated Balance Sheet and Consolidated Statement P&L, **Amalgamation of Companies** (including Inter Company Holding)

Unit-III

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

Course Outcomes: -

After completing this course, students will be able to understand and apply advanced accounting concepts related to business acquisition, segment reporting, government grants, and corporate restructuring. They will develop the ability to prepare consolidated financial statements, account for amalgamation, holding and subsidiary companies, and internal reconstruction processes. Students will also gain knowledge of brand valuation, corporate branding, and liquidation accounting procedures for effective financial reporting and decision-making.

Suggested Readings: -

1. Ravi M Kishore: Advanced Accounting
2. Sehgal & Sehgal: Corporate Accounting
3. Gupta S.P.: Company Accounts Volume II

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-14: OPERATIONS RESEARCH

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Nature and scope of operational research, Basic Concepts and Definitions in Operations Research, Techniques of Operational Research.
Linear Programming: - Introduction, Problem formulation, Graphical and simplex methods for solving
L.P.P. Primal – Dual relationship, Applications of Linear Programming.

Unit-II

Transportation and Assignment problem, Queuing Theory, Simulation.

Unit-III

Replacement Theory, Game Theory: - – methods and techniques. Concept of productivity, measurement of productivity.
Network analysis: CPM, PERT scheduling and crashing of projects.

Course Outcomes: -

After completing this course, students will be able to understand the concepts, scope, and techniques of Operations Research for solving complex managerial

and decision-making problems. They will develop the ability to apply mathematical models such as Linear Programming, Transportation, Assignment, Queuing, Simulation, and Game Theory for optimizing resources and improving productivity. Students will also gain practical knowledge of network analysis techniques like CPM and PERT, replacement models, and project scheduling for effective planning and control of business operations.

Suggested Readings: -

1. Levin and Rubin, McGraw Hill.
2. Hadley & Whrithin: PERT. CPM and Marketing Management & Inventory control.
3. Chruchman, C. West L.: Introduction of operations research.
4. V.K. Kapoor – Quantitative techniques, System analysis and data processing.
5. Mathur, Khandelwal and Gupta: Operations Research (English and Hindi Edition)

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-04A: ARTIFICIAL INTELLIGENCE IN BUSINESS

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Introduction- Artificial Intelligence (AI): Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL)- AI applications, capabilities, and competitive advantage; Industry drivers; AI strategy for the enterprise- Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

Unit-II

AI-led strategic interventions- Algorithm: New member in the boardroom, Accelerated decision making with real-time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO).

Unit-III

AI in Banking & Insurance- Redefined banking industry– the adoption of Analytics, AI-powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI-driven transformation in Insurance, Digital-based insurance model.

Course Outcomes: -

After completing this course, students will be able to understand the concepts, applications, and strategic importance of Artificial Intelligence, Machine Learning, Deep Learning, IoT, mobile computing, and cloud computing in modern businesses. They will develop the ability to analyze AI-driven business strategies and its impact on decision-making, HR, finance, accounting, and organizational transformation. Students will also gain knowledge of AI applications in banking and insurance sectors, including fraud detection, risk management, customer services, and digital transformation.

Suggested Readings: -

1. Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature.
2. Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.
3. Padhy (2005). Artificial Intelligence and Intelligent system. Oxford University Press.
4. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-04B SECURITY ANAYSIS AND PORTFOIO MANAGEMENT

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit–I

Security Analysis: —meaning, nature, scope and objectives, risk and return—meaning and measurement.
Fundamental Analysis: —meaning and significance; Economic Analysis, business cycle, economic and market indicators, Industry Analysis.

Unit–II

Company Analysis (EIC Approach), qualitative and quantitative factors affecting company analysis, financial forecasting and earnings analysis, Security Valuation—valuation of equity shares and bonds, investment recommendations—buy, hold and sell decisions; **Technical Analysis—**meaning and assumptions, Dow Theory; price trends, support and resistance, chart patterns, moving averages, technical indicators, security selection; Efficient Market Hypothesis—concept and forms of market efficiency.

Unit–III

Portfolio Management: —Meaning, Objectives and Process; diversification; asset allocation; portfolio return and risk; Markowitz Model and Efficient Frontier; Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory (APT); Portfolio Performance Evaluation—Sharpe Ratio, Treynor Ratio and Jensen Alpha; portfolio revision and rebalancing.

Course Outcomes: -

After completing this course, students will be able to understand the concepts of security analysis, risk-return relationship, and various approaches used for evaluating investment opportunities. They will develop the ability to perform fundamental and technical analysis, value securities, interpret market trends, and make appropriate investment recommendations. Students will also gain knowledge of portfolio management techniques, diversification strategies, asset allocation, risk-return evaluation models, and performance measurement tools for effective investment decisions.

Suggested Readings: -

1. Security Analysis and Portfolio Management P. Pandian
2. Investment Analysis and Portfolio Management Madhumati Rangarajan
3. Security Analysis and Portfolio Management – Pearson Education.
4. Investment Analysis and Portfolio Management – McGraw Hill Education.
5. Investment Analysis and Portfolio Management – Cengage Learning.
6. Security Analysis and Portfolio Management – S. Chand Publishing.
7. Portfolio Management – PHI Learning.
8. Investment Analysis and Portfolio Management – Pearson Education.
9. Security Analysis and Portfolio Management – Vikas Publishing House.
10. Investment Analysis and Portfolio Management – Himalaya Publishing House.

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-05A: FINANCIAL REPORTING

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Corporate Financial Reporting as per Schedule III of Companies Act, 2013: Meaning, Need, Developments, Issues and Problems in corporate financial Reporting with Special Reference to Published Statement.
Developments in Financial Reporting: value Added Statement, Economic Value Added, Market Value Added and Shareholders Value Added.

Unit-II

Environmental Accounting, Human Resource Accounting, Inflation Accounting, Forensic Accounting.

Unit-III

Recent Developments in financial Reporting system: Web Enabled Reporting. Value Reporting, Segment Reporting (AS-17), Corporate Social Reporting.

Course Outcomes: -

After completing this course, students will be able to understand the concepts, requirements, and developments of corporate financial reporting under the Companies Act, 2013 and analyze published financial statements. They will

develop knowledge of emerging areas of accounting such as value-added reporting, environmental accounting, human resource accounting, inflation accounting, and forensic accounting. Students will also gain an understanding of modern financial reporting practices, including web-enabled reporting, value reporting, segment reporting, and corporate social reporting.

Suggested Readings: -

1. Jain, Khandelwal, Pareek: Higher Accounting (Hindi and English)
2. Agarwal BD: Advanced Financial Accounting
3. Porwal, L. S: Accounting Theory
4. Agarwal, Agarwal Jain, Bansal: Financial Reporting, RBD, Jaipur (Hindi)

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Specific Elective (DSE)
ABST DSE-05B: STRATEGIC FINANCIAL MANAGEMENT

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

Indian Financial System, Role of Financial Market in Economic Development, Strategic Financial Decision-Making Framework.
Corporate Valuation: Conceptual Framework of Valuation, Methods of Corporate Valuation.

Unit-II

Risk Management: - Identification of types of Risk Faced by an organisation, Evaluation of Financial Risks and Management of Financial Risk.
Foreign Exchange and Risk Management: Exchange rate determination, Exchange Rate Theories, foreign currency market, Hedging currency risk, foreign exchange derivatives- forward, futures, options and swaps.

Unit-III

Mergers, Acquisitions and Corporate Restructuring, Conceptual Framework, Different Forms of Mergers and Acquisitions, Reverse Merger& Demerger.
Startup Finance, Introduction including Sources of Funding, Start-up India Initiative, Micro, Small & Medium Enterprises.

Course Outcomes: -

After completing this course, students will be able to understand the structure of the Indian financial system, the role of financial markets, and strategic frameworks for financial decision-making and corporate valuation. They will develop the ability to identify, evaluate, and manage financial risks, including foreign exchange risks through various hedging techniques and derivative instruments. Students will also gain knowledge of mergers, acquisitions, corporate restructuring, startup finance, and MSME financing to support effective financial and strategic business decisions.

Suggested Readings: -

1. Prasanna Chandra: Financial Management
2. Khan & Jain: Financial Management
3. Pandey I. M.: Financial Management
4. Ravi M Kishore.: Financial Management
5. Agarwal M.R.: Financial Management

MASTER OF COMMERCE
Semester-IV
ACCOUNTANCY AND BUSINESS STATISTICS
Discipline Core Course (DCC)
ABST DCC-15: AS., IFRS & IND.AS -II

Credits: 04
Duration: 3 Hours **Marks: 70**
Total No. of Lectures: 60 **Min. Pass Marks = 28**

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit-I

AS-9 Revenue Recognition,
AS-10 Property, Plant and Equipment
AS-13Accounting for Investments,
AS-20 Earnings Per Share
AS-21Consolidated Financial Statements

Unit –II

IFRS-10 Consolidated Financial Statements
IFRS-13Fair Value Measurement
IFRS-16 Leases
IFRS-18 Presentation and Disclosure in Financial Statements

Unit-III

IND AS-23 Borrowing Costs
IND AS-36 Impairment of Assets
IND AS-37 Provisions, Contingent Liabilities and Contingent Assets
IND AS-38 Intangible Assets
IND AS-41 Agriculture

Course Outcomes: -

After completing this course, students will be able to understand and apply the provisions of Accounting Standards (AS), International Financial Reporting Standards (IFRS), and Indian Accounting Standards (Ind AS) related to financial reporting and disclosure practices. They will develop the ability to prepare and interpret financial statements involving revenue recognition, assets, investments, leases, consolidation, fair value measurement, and impairment accounting. Students will also gain practical knowledge of accounting treatment for borrowing costs, provisions, intangible assets, and agricultural activities to ensure transparent and compliant financial reporting.

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.
3. Jawaharlal – Accounting Theory and Practice, Himalaya Publishing House, Delhi.
4. Kulkarni, Shirish – International financial reporting standards, Nanopublications, New Delhi.
5. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices (Taxman Publications, New Delhi)
6. Kulkarni, Shirish: International Financial Reporting Standards (Sonali Publications, New Delhi)
7. Raiyani, Jagadish R.; Lodha, Gaurav. International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications
8. Garg Kamal. Accounting Standards & IFRS. Bharat Law House Pvt. Limited
9. Rawat, D.S.; Patel Pooja. Taxmann's Guide to Indian Accounting Standards (Ind AS). Taxmann Publications Private Limited

Suggested E- Resources:

https://www.ifrs.org
https://www.icai.org/post.html?post_id=8202