

GOVIND GURU TRIBAL UNIVERSITY, BANSWARA, RAJ.
M.com ABST Syllabus

Semester I		
Papers	Type	Paper name
I	DCC	Higher Accounting
II	DCC	Advanced Cost Accounting (Part-I)
III	DCC	Advanced Auditing
IV	DSE	Goods and Service Tax - I
V	DSE/GE	Tax Laws and Planning

Semester II		
Papers	Type	Paper name
I	DCC	Advanced Cost Accounting (Part - II)
II	DCC	International Financial Reporting Standards - I
III	DCC	Research Methodology
IV	DSE	Advanced Financial Management
V	DSE/GE	International Accounting

Semester III		
Papers	Type	Paper name
I	DCC	Cost and Management Audit
II	DCC	International Financial Reporting Standards - II
III	DSE	Goods and Service Tax - II
IV	DSE/GE	Operational Research
		CEE / OJT

Semester IV		
Papers	Types	Paper name
I	DCC	Advanced Statistical Analysis
II	DCC	Security Analysis and Portfolio Management
III	DSE	Government Accounting
IV	DSE/GE	Auditing Standards
V		OJT / DPR / SEMINAR


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GOVIND GURU TRIBAL UNIVERSITY BANSWARA

M.Com

Two Year Post Graduate Course

Semester I

ABST

DCC

Higher Accounting

Unit-I

- Amalgamation of companies (Advanced) including intercompany balances, Intercompany holdings, Internal Reconstruction including preparation and implementation of reconstruction scheme International Accounting Standard 12: Income Taxes

Unit-II

- Liquidation of companies: Consequences, List 'B' contributories, preferential creditors, liquidators and receivers final statements and preparation of statement of affairs and List 'H'. International Accounting Standard 17: Leases

Unit-III

- Accounts of Holding Companies: provisions of section 129 of Companies Act 2013, preparation of consolidated P&L and Balance Sheet including intercompany and chain holdings, International Accounting Standard 23: Consolidated and Separate Financial Statements

Suggested Books:

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. and Grewal, T.S. :Advanced Accounts Vol. II (English & Hindi).


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Semester I

ABST

DCC

Advanced Cost Accounting (Part-I)

Unit - I

- Cost based Pricing Decisions: Pricing of finished goods, theory of price, pricing policy, principles of product pricing, new product pricing, pricing of services and Pareto analysis

Unit - II

- Decision Making: Important factors in marginal costing decisions, Pricing under special circumstances, Make or Buy decision, Shut down or continue decision, Product mix, export v/s local sales price mix decision, Throughput Accounting: Meaning, Concepts and practical application

Unit - III

- Activity Based Costing: Meaning, importance and characteristics, Uses and limitations, Elements and Steps involved, Comparison of ABC with Traditional costing, Activity based management

Suggested Books:

1. Arora, M.N. :Cost Accounting, Himalaya Publishing Company, New Delhi.
2. Bhar, B.K.: Cost Accounting.
3. Drury ,Colin, Costing an Introduction, Taxmann India
4. Horngren, C.T.; Foster G. and Datar, S.M. - Cost Accounting: A. Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Khan, M.Y. and Jain, P.K: Cost Accounting and Financial Management, Tata McGraw Hill Pub: Co. Ltd., New Delhi


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Semester I

ABST

DCC

Advanced Auditing

Unit-I

- Audit of Limited Companies: Auditors 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.

Suggested Books:

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

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Semester I

ABST

DSE

Goods and Service Tax - I

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. CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act,

Unit - II

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

- CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Suggested Books:

- Commercial GST, Commercial law publisher (India) Pvt. Ltd, New Delhi.
- Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
- Koolwal, Ashish & Ritu : Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
- Mohan, Rajat: Illustrated guide to GST (2017)
- Patel, Choudhary: Indirect Taxes, Choudhary Publication, Jaipur

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DSE/GE

Tax Laws and Planning

Unit-I

- Return of Income and Assessment Procedure: Filing of Return-PAN, Prescribed dates, Return Forms, Audit of accounts, Authorized Signature, Representative Assessee, Filing of Compulsory Return, Loss Return, Belated Return, Revised Return, Defective Return, Filing of E-Return, Types of Assessment-Self, Regular, Re-assessment, Rectification of Mistake, Notice of demand or refund of Tax, Penalties and Prosecutions.

Unit-II


- Provisions of Tax Deducted at Source, Advance payment of Tax & Calculation of Interest, Tax planning through Hindu Undivided Family and Partnership firm

Unit-III

- Assessment of Companies and Co-operative Societies

Suggested Books:

1. Ahuja and Gupta : Professional approach to Direct Taxes Law and Practice including tax planning, Bharat Law House Pvt. Ltd., New Delhi.
2. Mehotra, H.C. and Goyal, S.P.: Income Tax Law and Accounts including tax planning, Sahitya Bhawan Publication, Agra .
3. Singhania, Vinod, and Singhama, Kapil- Direct Tax Law and Practice, Taxman Publication
4. Patel, Choudhary, Parmar S.L. and Prjapat: Indirect Taxes, Choudhary Publication, Jaipur


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DCC

Advanced Cost Accounting (Part –II)

Unit-I

- Cost accounting Standards: CAS 1 classification of cost, CAS-3 Overheads, and CAS-10 Direct cost.

Unit – II

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

Unit – III

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

Suggested Books:

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

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DCC

International Financial Reporting Standards - I

Unit - I

- Meaning and scope of IFRS, Compliance with standards, IAS Framework, Objective, Procedure for issuing standards, effective dates etc. IFRS-1 First time adoption of IFR standards

Unit - II

- IFRS-2 Share based payment, IFRS-3 Business Combinations IFRS -5 Non-current Assets Held for sale and Discontinued operations

Unit - III

- IFRS-6 Exploration for and Evaluation of Mineral Assets IFRS-7 Financial Instruments Disclosure, IFRS-8 Operating Segments.

Suggested Books:

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, Sonali Publications, New Delhi.
4. Website: <http://www.ifrs.org/IFRSs/Pages/IFRS.aspx>

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DCC

Advanced Financial Management

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

- 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.

Suggested Books:

1. Agrawal M R, Financial management, Garima Publications, Jaipur
2. Chandra, Prasann: Financial Management, Tata McGraw Hills, New Delhi.
3. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill
4. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi.
5. Rustagi RP: Financial Management Theory, concepts and problems, Taxmann Publication, New Delhi.

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DSE

Research Methodology

Unit-I

- Research Definition, Importance, Types Steps in Research Methodology, Defining Research Problems and Research Design.

Unit-II

- Sampling Design, Types of Sample, Measurement and Scaling, Multi-dimensional scaling, Theoretical frequency distribution: Binomial, Poisson and Normal Distribution, Research Report Writing, Referencing and Bibliography.

Unit-III

- Tests of significance: Z test, t test, Chi-square test, and ANOVA (One way and two ways)

Suggested Books:

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

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Semester II

ABST

DSE/GE

International Accounting

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

Suggested Books:

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

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