

**Postgraduate Programme  
Faculty of Commerce**

**Programme Name  
Master of Commerce M. Com.  
Subject / Discipline – ABST**

**(Syllabus as per NEP – 2020 and Choice Based Credit System)**

**Medium of instruction: Hindi / English**

**w.e.f. Academic Session 2023-24**



**Department of Accountancy & Business Statistics  
S. S. Jain Subodh P.G. (AUTONOMOUS) College  
Ram Bagh, Tonk Road, Jaipur**

## Programme Name: Master of Commerce

### Subject: ABST

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Name of College	S. S. Jain Subodh P. G. College, Jaipur
Name of Faculty	Commerce
Name of Programme	M. Com.
Name of Discipline	Major Discipline - ABST
<b>PROGRAMME PREREQUISITES</b>	
10+2+3 with 55% from any recognized University in the concerned discipline / CGPA of 3.5 in the UGC Seven Point scale	

### **PROGRAMME OUTCOMES (POs)**

Program Outcome in M.Com. (ABST):

1. Accounting Knowledge: Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation.
2. Financial Statement Analysis: Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations and making informed decisions based on financial information.
3. Taxation: Students will gain knowledge of tax laws, regulations and procedures. They will learn about income tax, goods and services tax (GST), tax planning and compliance.
4. Auditing and Assurance: Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment and ethical considerations in auditing.
5. Communication and Interpersonal Skills: Students will enhance their communication skills, both written and oral, and develop the ability to work effectively in teams, present financial information, and communicate with stakeholders.
6. Analytical and Problem-Solving Skills: Students will develop strong analytical and problem-solving skills, enabling them to analyze complex financial data, identify issues, and propose appropriate solutions.

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7. Research Skills: Students will be equipped with research skills to gather and analyze relevant accounting information, conduct financial research, and stay updated with changing accounting standards and regulations.

These program outcomes are designed to prepare M.Com. in ABST graduates for careers in accounting, finance, auditing, taxation, financial analysis, consulting and related fields.

### **Scheme of Examination- 1 credit = 25 marks for examination / evaluation**

Continuous Internal Assessment, in which sessional work and the terminal examination will contribute to the final grade. Each course in Semester Grade Point Average (SGPA) has two components- Continuous Internal Assessment (30% weightage) and (End of Semester Examination) EoSE (70% weightage).

1. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study.
2. Each Paper of EoSE shall carry 70% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will carry equal marks and paper shall consist of 9 Questions (3 questions from each section). Students are required to attempt five questions, one question from each unit.
3. 75% Attendance is mandatory for appearing in EoSE.
4. Credit points in a Course/Subject will be assigned only if, the student obtains at least a C grade in midterm and EoSE examination of a Course/Subject.
5. Students also have the option of completing a course of his/her choice with minimum assigned credits through MOOC/Swayam platform in the third & fourth semesters, respectively. On successful completion of the course with minimum credits, the acquired credits will be added into the final grade sheet of the student.

### **Contact Hours- 15 Weeks per Semester**

L – Lecture	(1 Credit = 1 Hour/Week)
T – Tutorial	(1 Credit = 1 Hour/Week)
S – Seminar	(1 Credit = 2 Hours/Week)
P – Practical	(1 Credit = 2 Hours/Week)
F – Field Practice/Projects	(1 Credit = 2 Hours/Week)
SA – Studio Activities	(1 Credit = 2 Hours/Week)
I – Internship	(1 Credit = 2 Hours/Week)
C – Community Engagement and Service	(1 Credit = 2 Hours/Week)

### **Exit and Entrance Policy**

1. Students who opt to exit after completion of the first six month and have secured **24 credits** will be awarded a **PG Certificate** if, in addition, they complete one internship of **4 credits** during the summer vacation of the first year. These students are allowed to reenter the degree programme within two years and complete the degree programme within the stipulated maximum period of six years.
2. Students who opt to exit after completion of the first year and have secured **48 credits** will be awarded the **PG diploma** if, in addition, they complete one internship of **4 credits** during the summer vacation of the first year. These students are allowed to re-enter within a period of two years and complete the degree programme within the maximum period of six years.

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3. Students who wish to undergo a 2-year PG programme will be awarded **PG Degree** in the Major discipline after successful completion of two years, securing **96 credits** and satisfying the minimum credit requirement.

### Letter Grades and Grade Points

Letter Grade	Grade Point	Marks Range (%)
O (outstanding)	10	91 - 100
A+ (Excellent)	9	81 - 90
A (Very good)	8	71 - 80
B+ (Good)	7	61 - 70
B (Above average)	6	51 - 60
C (Average)	5	40 - 50
P (Pass)	4	
F (Fail)	0	
Ab (Absent)	0	

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## Semester wise Paper Titles

Programme Name: Master of Commerce (ABST)									
S. No.	Level	Semester	Type	M. Com. (ABST) Title	Credits				
					L	T	P	Total	
1	8	I	MJR	Advanced Business Statistics I	6	0	0	6	
2	8	I	MJR	Direct Taxes	6	0	0	6	
3	8	I	MJR	Advanced Cost Accounting	6	0	0	6	
4	8	I	MJR	Cost and Management Audit	6	0	0	6	
5	8	II	MJR	Advanced Business Statistics II	6	0	0	6	
6	8	II	MJR	Management Accounting	6	0	0	6	
7	8	II	MJR	Advanced Corporate Accounting	6	0	0	6	
8	8	II	MJR	Goods and Services Tax	6	0	0	6	
9	9	III	MJR	Research Methodology	6	0	0	6	
10	9	III	MJR	Custom Duty	6	0	0	6	
11	9	III	MJR	Project Planning & Management	6	0	0	6	
				Elective Paper (Choose any one)					
12	9	III	MJR	Operational Research	6	0	0	6	
13	9	III	MJR	Corporate Tax	6	0	0	6	
14	9	III	MJR	Certificate Course on Swayam / MOOCs / Coursera	6	0	0	6	
15	9	IV	MJR	Financial Reporting	6	0	0	6	
16	9	IV	MJR	Strategic Financial Management	6	0	0	6	
17	9	IV	MJR	Dissertation (Project)	6	0	0	6	
				Elective Paper (Choose any one)					
18	9	IV	MJR	Quantitative Techniques	6	0	0	6	
19	9	IV	MJR	Tax Planning	6	0	0	6	
20	9	IV	MJR	Certificate Course on Swayam / MOOCs / Coursera	6	0	0	6	

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Advanced Business Statistics I**

**Semester: I**

Semester	Title of the Course/Paper		NHEQF Level	Credits
I	Advanced Business Statistics I <i>ABST-101</i>		8	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination	Maximum Marks	Minimum Marks		
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks		

**Objectives of the Course:**

- Familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making in business
- Calculate probabilities using normal and t-distribution
- Emphasize on the application of the concepts learnt to various managerial situations.
- To develop a disciplined, objective approach to quantitative analysis
- To understand the basics of Statistical Decision Theory and Quality Control

**Course Contents**

**Sec. A**

- Set Theory, Permutation and Combination
- Arithmetical, Geometrical and Harmonically Progressions

**30 Lectures**

**Sec. B**

- Theory of Probability
- Probability Distributions – Binomial, Poisson and Normal Distribution

**30 Lectures**

**Sec. C**

- Statistical Decision Theory
- Statistical Quality Control

**30 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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**Suggested Readings:**

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi
2. Levin, Rubin Statistics for Management, Prantice Hall
3. Khanna and Gupta, Business Statistics, Prantice Hall
4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
6. Naval Bajpai: Business Statistics, Pearson Education.
7. David M. Levine: Business Statistics, Pearson Education.
8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
10. Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

**Learning Outcomes of the Course:**

- Describe the rationale behind the formulation and components of a statistical model.
- Compare and contrast statistical models in the context of a particular scientific question.
- Communicate statistical ideas to a diverse audience.
- Formulate a statistical solution to real-data research problems.
- Utilise computational skills to implement various statistical procedures.
- Offer a critical knowledge of statistical practice in the various functional area of business

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Direct Taxes**

**Semester: I**

Semester	Title of the Course/Paper	NHEQF Level	Credits
I	Direct Taxes <i>ABST-102</i>	8	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives of the Course:**

- The students would be able to learn of the basic terminology of Income Tax act.
- The students should be able to learn tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.
- To provide working knowledge of various tool of direct tax.
- After completion of the syllabus student would be able to appreciate enormous amount of activities in direct taxes being undertaken by Finance Ministry to provide stable and equitable platform to all types of assessee.
- Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assesses

**Course Contents**

**Sec. A**

- Detailed study of Income Tax Law and rules with reference to charge of Income Tax
- Residential Status, Heads of Income & Deductions.

**30 Lectures**

**Sec. B**

- Assessment of Companies.
- Assessment of Co-operative Societies,

**30 Lectures**

**Sec. C**

- Assessment of Trusts, Non-Residents, Representative Assesses. Procedure of Assessment, TDS, Advance Tax, Appeals, Revision Penalties and Prosecution.

**30 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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**Suggested Readings:**

1. Singhania, Vinod K. and Monica Singhania: Students' Guide to Income Tax, Taxman Publications Pvt. Ltd., New Delhi
2. Ahuja Girish and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi
3. Satyaprasad: Income Tax. Himalaya Publishing House Pvt. Ltd.
4. Agarwal, Jain, Modi, Sharma, Shah, Managal: Income Tax, RBD, Jaipur 5. Patel, Choudhary: Income Tax, Choudhary Prakashan

**Learning Outcomes of the Course:**

- Able to learn about basic knowledge of Income Tax act 1961.
- Learn about the residential status of the assesses.
- Learning about the various heads of Income.
- Able to compute taxable income under various heads of income.
- Able to understand the latest provisions of income tax, rates of tax, cess etc. as applicable for the Assessment year.
- Understand the basis of Charge of income tax based on residential status of assesses.
- Identify incomes which are taxable and those that are exempted.
- Understand and apply the basis of charge of income with a focus on different heads on income. Compute taxable income under different heads of income.
- Compute total taxable income of different assesses.
- Work as tax consultant, audit assistant and other supporting services.



**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Advanced Cost Accounting**

**Semester: I**

Semester	Title of the Course/Paper	NHEQF Level	Credits
I	Advanced Cost Accounting ABST-103	8	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives**

- To give introduction to students about Process Costing, help them to compute of Inter Process Profit and Equivalent Production
- To help the students to explain in detail the Concepts of Cost Allocation
- To acquaint students with Strategic Cost Management Techniques
- Provide basic knowledge about process costing, preparation of cost account and ascertainment of cost and price of a product or service by using cost accounting methods.
- Explain the basic cost concepts, types of costing methods and techniques of costing.

**Course Contents**

**Sec. A**

- Process Costing: Equivalent Production, Accounting for Waste, Scrap, Spoilage and Defectives
- Uniform Costing and Inter firm Comparison.
- Cost Ledger and Cost Control Accounts

**30 Lectures**

**Sec. B**

- Reconciliation of Cost and Financial Accounts, Integrated Accounts.
- Differential Costing & Incremental Analysis, Relevant Cost Analysis, Pareto Analysis, Pricing Decisions, Pricing Strategies.

**30 Lectures**

**Sec. C**

- Product and Production Decisions. Learning Curve Theory.
- Standard Costing and Variance Analysis, Budgets and Budgetary Control.

**30 Lectures**

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**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

1. Tulsian: Cost Accountin, Tata Mcgraw Hill
2. Horngrem, Datar, Foster : Cost Accounting, , Prentice Hall
3. Banerjee: Cost Accounting, Prentice Hall
4. Dutta: Cost Accounting, Pearson
5. Madegowda, J.: Cost Accounting, Himalaya Publishing House Pvt. Ltd.
6. Wilson, M., Cost Accounting, Himalaya Publishing House Pvt. Ltd.
7. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
8. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
9. Agarwal. Jain, Modi, Sharma, Shah, Mangal : Cost Accounting, Ramesh Book Depot.
10. M. R, Agarwal, Cost Accounting, Garima Publication, Jaipur.

**Learning Outcomes of the Course:**

- Students will be able to explain the Concepts of Process Loss, Normal Loss, Abnormal Loss and also they will be able to Compute the Inter Process Profit and also Compute Equivalent Production
- Able to have a clear knowledge about cost concepts, methods and techniques of costing.
- Able to explains the relationships between cost and financial accounting.
- Students will be able to explain the Concepts of Cost Allocation
- Students would be able to compare and contrast the Negotiated Transfer Pricing and Cost Based Transfer Pricing, Target Costing and Cost Plus Pricing & explain Inflation Costing and convert Financial Statements
- Able to understand about Marginal and Standard Costing
- Students will be able to explain the Budgets and Budgetary Control

*(A. J. Singh)*  
*(N. P. Singh)*  
*(M. R. Singh)*

**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Cost and Management Audit**

**Semester: I**

Semester	Title of the Course/Paper	NHEQF Level	Credits
I	Cost and Management Audit <i>ABST-104</i>	8	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives**

- To gain in-depth knowledge about the statutory provision of companies to ensure adherence to the regulations in conducting cost audit
- To develop detail understanding on preparation of cost audit programme
- To obtain in-depth knowledge about management audit processes.
- To impart knowledge about the principles and methods of auditing and their applications.

**Course Contents**

**Sec. A**

- Cost Audit: Nature, Objects and Scope, Cost Auditor – Qualifications, Appointment, Rights, Duties and Responsibilities, Relationship between Statutory Financial Auditor, Cost Auditor and Internal Auditor.
- Preparation and Verification of Cost Records – Cost Accounting Record Rules u/s 2009(1) (d), Use of Statistical Sampling Method.

**30 Lectures**

**Sec. B**

- Cost Audit Reports, Contents of Reports as Per Cost Audit Records Rules u/s 233B. Review of Cost Audit Reports by the Government.
- Application of Cost Accounting Standards and Role of Cost Auditor.

**30 Lectures**

**Sec. C**

- Management Audit: Meaning, Nature and Scope, Qualification of Management Auditor, Concept of Efficiency Audit, Proprietary Audit and Corporate Social Audit.
- Specific Areas of Management Audit – Review of Internal Control, Purchasing Control, Manufacturing Operations, Selling and Distribution Policies and Programs, Peer Review.

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**Suggested Readings:**

1. ArunaJha: Auditing, Taxman Publications Pvt. Ltd., New Delhi.
2. S.D.Sharma: Auditing Principles & Practice, Taxman Publications Pvt. Ltd., New Delhi.
3. Sanib Kumar Basu: Auditing Principles & Practice, Pearson
4. Minaxi A. Rachchh, Siddheshwar Gadade, Eknath A Patil, Gunvantrai A. Rachchh: Auditing and Cost Accounting, Pearson
5. Spicer & Paglar : Practical Auditing (Indian Ed.)
6. Jain, Khandelwal, Pareek, Auditing, RBD, Jaipur

**Learning Outcomes of the Course:**

- Able to articulate knowledge of fundamental cost and management audit concepts.
- Able to prepare effective cost audit programme.
- Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in business operations.
- Able to effectively guide a management audit process to identify inadequacies in various functional areas.
- Able to guide an information system audit and identify possible threats due to system inadequacies.
- Describe the auditor's responsibility for assessing fraud risk and detecting fraud.
- Understand and follow the ethical standards in audit profession.

*A. Jha*  
*N. S. Sharma*  
*W. Jha*  
*M. Jha*

**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Advanced Business Statistics II**

**Semester: II**

Semester	Title of the Course/Paper		NHEQF Level	Credits
II	Advanced Business Statistics II ABST-201		8	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives**

- To develop diagnostic and analytical skills through solving suitable logical problems With their abilities to measure and judge quantities in all functional areas of business.
- Familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making in business.
- Emphasize on the application of the concepts learnt to various managerial situations.
- To understand the basics of Multiple Correlation and Multiple Regression and related statistical techniques

**Course Contents**

**Sec. A**

- Time Series Analysis
- Moments and Kurtosis

**30 Lectures**

**Sec. B**

- Association of Attributes
- Multiple Correlation and Multiple Regression

**30 Lectures**

**Sec. C**

- Vital Statistics
- Interpolation and Extrapolation

**30 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.



### Suggested Readings:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi
2. Levin, Rubin Statistics for Management, Prantice Hall
3. Khanna and Gupta, Business Statistics, Prantice Hall
4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
6. Naval Bajpai: Business Statistics, Pearson Education.
7. David M. Levine: Business Statistics, Pearson Education.
8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
10. Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

### Learning Outcomes of the Course:

- Describe the most common methods of time series forecasting
- Understand the basics of advanced statistics and its applications.
- Summarize data sets using Descriptive statistics.
- Analyse the relationship between two variables of various managerial situations
- Interpret Correlation and Regression
- Understand applications of Interpolation and Extrapolation
- Understand applications of Vital Statistics

The image shows four handwritten signatures or initials in blue ink. On the left, there is a large, stylized signature that appears to be 'A. Sharma'. To its right is another signature that looks like 'M. Sharma'. Below these, there is a smaller signature that seems to be 'S. Sharma'. On the far right, there is a signature that appears to be 'V. Sharma'.

Name of the Programme: Master of Commerce (ABST)

Title of the Course: Management Accounting

Semester: II

Semester	Title of the Course/Paper	NHEQF Level	Credits
II	Management Accounting <del>ABST-202</del>	8	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives**

- To understand the basic management accounting concepts, methods and techniques.
- To provide the knowledge about using the management accounting data for planning, control and decision making.
- To understand management accounting as a tool of information system for taking day to day business decisions.

**Course Contents**

**Sec. A**

- Tools of Financial Analysis : Comparative Statements, Common Size Statements, Ratio Analysis and Cash Flow Analysis
- Capital Structure – Determinants, Capital Structure Theories, Computation of Cost of Capital

**30 Lectures**

**Sec. B**

- Leverages.
- Working Capital Management, Estimation of Working Capital Requirements, Inventory Management, Receivables Management and Cash Management.

**30 Lectures**

**Sec. C**

- Management of Retained Earnings and Dividend Decisions with their financial implications, Decision regarding Lease Financing, Balance Score Card.
- Activity Based Cost Management, Bench Marking, Life Cycle Costing, Target Costing and Kaizen model.

**30 Lectures**

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**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

1. M.Y. Khan and P.K. Jain, " Management Accounting", Tata Graw
2. Arora M.N.: Management Accounting, Himalaya Publishing House Pvt. Ltd.
3. Appannaiah & Reddy, Management Accounting, Himalaya Publishing House Pvt. Ltd.
4. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
5. M. R. Agarwal: Management Accounting, Garima Publication.
6. Agarwal, Agarwal, Saini: Management Accounting, Ramesh Book Depot

**Learning Outcomes of the Course:**

- Understand the meaning of management accounting and emphasis on determining the financial strength and weakness of a firm through comparative statements, trend analysis and common size statements.
- Grasp the meaning, uses, limitations and calculation of Working Capital.
- Able to understanding the contribution and role of managerial accounting in decision-making process
- Understand the concept of decision taking regarding Capital Structure.
- To gather in-depth knowledge of techniques and tools for Activity Based Cost Management, Life Cycle Costing, optimal utilization of resources and responsibility accounting
- To develop detail understanding of costing frameworks, tools and techniques to facilitate managerial decision making for cost control and optimisation, and determination of prices with optimised product mix



**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Advanced Corporate Accounting**

**Semester: II**

Semester	Title of the Course/Paper		NHEQF Level	Credits
II	Advanced Corporate Accounting <i>ABST-203</i>		8	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives**

1. To identify the concept and purpose of consolidating financial statements and understanding the same through accounting procedures.
2. To get acquainted with the Double Accounts System.
3. To infer the operational importance when a company is acquired or amalgamated or reconstructed.
4. To familiarize with the concept and application of Valuation.
5. To understand the mechanism applied in preparing financial statements of Insurance Companies and Banking Companies.

**Course Contents**

- |  |               |                    |
|--|---------------|--------------------|
| <ul style="list-style-type: none"> <li>• Double Accounts System.</li> <li>• Accounts of Electricity Company</li> </ul>   | <b>Sec. A</b> | <b>30 Lectures</b> |
| <ul style="list-style-type: none"> <li>• Accounts of Banking Companies</li> <li>• Accounts of Insurance Companies.</li> </ul>  | <b>Sec. B</b> | <b>30 Lectures</b> |
| <ul style="list-style-type: none"> <li>• Consolidated Financial Statements – Concepts, Objectives and Consolidation Procedures, Consolidation with two or more subsidiaries, Consolidated Profit and Loss Account and Consolidate Balance Sheet.</li> <li>• Inflation Accounting.</li> </ul> | <b>Sec. C</b> | <b>30 Lectures</b> |

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

1. Sharma, Shah, Mangal: Advanced Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Advanced Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Advanced Accounting, Shivam Book House, Jaipur.
4. Tulsian: Advanced Accounting: Sultan Chand & Sons, New Delhi.
5. Shukla&Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Advanced Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Advanced Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Advanced Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Accounting, S. Chand & Sons, New Delhi.

**Course Learning Outcomes:**

- Construct the consolidated financial statements of Holding and Subsidiary Company as per Companies Act 2013.
- Understand the accounting procedures for internal reconstruction of a company.
- Understand the process of Absorption and External Reconstruction of a company.
- Understand with the concept and application of Valuation of assets.
- Develop an understanding to prepare financial statements of Banking and Insurance companies



**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Goods and Services Tax**

**Semester: II**

Semester	Title of the Course/Paper	NHEQF Level	Credits
II	Goods and Services Tax <i>ABST-204</i>	8	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination		Maximum Marks	Minimum Marks
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks

**Objectives:**

- Equipping the students with the required knowledge about the levy and collection of Goods and Service Taxes
- Providing knowledge about various provisions of GST.
- Facilitating a working platform to the students by providing hands on experience in filling and filing of GST Returns.

**Course Contents**

**SEC A**

- Introduction to GST, Benefits, Constitutional aspects and legal framework including CGST, IGST, SGST & UTGST and compensation to states.
- Procedural aspects under GST regime including registration, invoicing, e-way bill, accounts and records, returns, provisions relating to e – commerce, payment of tax, reverse charge, refund.

**30 Lectures**

**SEC B**

- Identification of nature of Supply – Inter State and Intra State, Composite and mixed Supply, Continuous Supply, Taxable and Non-taxable Supply, exemptions & composition schemes. Applicable rates of GST.
- Concepts relating to Input Tax credit and computation of GST liability.

**30 Lectures**

**SEC C**

- Administration of GST regime, audit, assessment, demand, recovery.
- Inspection, search, seizure. Provisions with respect to offences, penalties and arrest. Advance ruling, appeals, revision & other provisions.

**30 Lectures**

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*V. S.*

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

1. Ahuja, Girish Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer
2. Gupta, S.S. Taxmann's GST New Returns - How to Meet Your Obligations - A Practical Guide for filing of New GST Returns.
3. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd
4. Mehrotra H.C. and Agarwal, V. P. Goods and Services Tax and Customs. SahityaBhawan Publication.
5. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. & Lakshmi, V. D. M. V. Theory and Practice of Goods & Service Tax. Telugu Academy, Hyderabad.
6. Saha, R.G Shah, Divyesh and Devi, Usha. GST, Himalaya Publishing House.
7. Singhania, Aditya. Taxmann's GST New Returns with e-Invoicing - A Comprehensive Guide to New GST Returns.

**Learning Outcomes of the Course:**

- On successful completion of this course the students shall demonstrate knowledge of the Law and Practice of Goods and Service Tax .
- Understanding and skill for meeting the requirements of the GST returns, and payment of tax.
- Confidence to work in a commercial establishment in the field.

*(A. Gupta)*  
*(N. K. Gupta)*  
*(V. P. Agarwal)*  
*(K. Ch. A. Murthy)*

**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Research Methodology**

**Semester: III**

Semester	Title of the Course/Paper		NHEQF Level	Credits
III	Research Methodology ABST-301		9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- The main objective of this course is to introduce the basic concepts in research methodology.
- This course addresses the issues inherent in selecting a research problem and discuss the techniques and tools to be employed in completing a research project.
- Identify and discuss the concepts and procedures of sampling, data collection and analysis

**Course Contents**

**Sec. A**

- Research: Meaning, Objectives, Importance and Types of Research.
- Meaning and Concept of Research Methodology, Research Process, Data Collection and Data Analysis.

**30 Lectures**

**Sec. B**

- Sampling Theory – Methods of Sampling, Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its utility
- Parametric Tests – 't' test, Z test.

**30 Lectures**

**Sec. C**

- Analysis of Variance- F test.
- Non-parametric Tests – Chi-square, Mann Whitney, Krushal Wallis Test etc.

**30 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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*W. S.*

**Suggested Readings:**

1. Green, Donald & Tull, Research for Marketing decisions, Prentice Hall of India
2. C R Kothari, Research Methodology, New Age International
3. Naresh K Malhotra, Marketing Research, Pearson Education Asia; 2001
4. Brown, Marketing Research: A Structure for Decision making, Addison, Wesley Publishing Company
5. Seigel and Castelian, Non-parametric Statistics for Behavioral sciences, McGraw Hill Book Company, New York

**Learning Outcomes of the Course:**

- Able to understand and comprehend the basics in research methodology and applying them in research/ project work.
- This course will help them to select an appropriate research design.
- Describe sampling methods, measurement scales and instruments, and appropriate uses of each
- Able to understand analysis of variance
- Understand with the concept and application of parametric tests and non parametric tests

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Custom Duty**

**Semester: III**

Semester	Title of the Course/Paper		NHEQF Level	Credits
III	Custom Duty	ABST-302	9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- To provide students with a working knowledge of principles and provisions of Customs Law
- Equipping the students with the required knowledge about the levy and collection of Customs Duty
- Facilitating a working platform to the students by providing hands on experience in Computation of Customs Duty.

**Course Contents**

**Sec. A**

- Customs Act, 1962: Introduction, Important Definitions, Provision related to
- Prohibition of Export and Import of Goods, Procedure for Import and Export

**30 Lectures**

**Sec. B**

- Tax Liability and Valuation of Goods, Computation of Customs Duty, Baggage: Meaning, Exemption and Taxability

**30 Lectures**

**Sec. C**

- Customs Duty Authority and their Power, Penalties and Prosecution, Appeals and Revision

**30 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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*M. P. J.*  
*M. P. J.*



**Suggested Readings:**

1. V.S.Datey, Indirect Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. V.K.Sareen and Ajay Sharma, Indirect Tax Laws, Kalyani Publications, New Delhi.
3. Mehrotra H.C. and Agarwal. V. P. Goods and Services Tax and Customs. SahityaBhawan Publication

**Learning Outcomes of the Course:**

- On successful completion of this course the students shall demonstrate knowledge of the Law and Practice of Custom duty.
- Understanding and skill for meeting the requirements of the Custom duty returns and payment of Custom duty.
- Confidence to work in a commercial establishment in the field.

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Project Planning & Management**

**Semester: III**

Semester	Title of the Course/Paper	NHEQF Level	Credits
III	Project Planning & Management <b>ABST-303</b>	9	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- Discuss effective project management practices and skills and how projects should be properly managed.
- Describe the different phases of the project life cycle and plan appropriate activities for each phase of the project life cycle.
- Understand how project budgets are developed within an organization and know how to prepare and revise budgets and cost estimates.
- Identify network techniques that are commonly used to project scheduling and be able to calculate and evaluate critical paths and dates on network diagrams.
- To outline the need for Project Management

**Course Contents**

**Sec. A**

- Project Management, Project Management System and Systems Development
- Cycle, Project Feasibility Study.
- Project Planning, Project Evaluation, Managing Risk in Projects

**30 Lectures**

**Sec. B**

- Project Organisation Structure, Risk and Sensitivity Analysis.
- Social Cost Benefit Analysis.

**30 Lectures**

**Sec. C**

- Cost Estimation and Budgeting, Network Analysis (PERT and CPM).
- Project Control, Project Management Information System, Project Management Performance.

**30 Lectures**

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**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

1. Prasanna Chandra: Project Preparation Appraisal Budgeting and Implementation
2. Dean J: Capital Budgeting, Columbia University Press, New York, 1973
3. Agarwal N. P. and Mishra B. K.: Project Planning, Ramesh Book Depot, Jaipur
4. HimanshuSaxsena: Project Management, RBD, Jaipur

**Learning Outcomes of the Course:**

- Able to evaluate and select the most desirable projects.
- Apply appropriate approaches to plan a new project and develop project schedule.
- Understand how project budgets are developed within an organization and know how to prepare and revise budgets and cost estimates.
- Able to identify the important risks facing in a new project.
- Able to calculate and evaluate critical paths and dates on network diagrams

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Name of the Programme: Master of Commerce (ABST)

Title of the Course: Operations Research

Semester: III

Semester	Title of the Course/Paper		NHEQF Level	Credits
III	Operations Research	ABST-304	9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Discipline Specific Elective (DSE) Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives of the Course:**

- To enable students for analytical evaluation and arrive at logical conclusions and inferences to the decisions.
- To prepare the students to take decisions by mathematical approach regarding day by day issues in the business.

**Course Content**

**Sec. A**

**Introduction of Operation Research:** Definitions, Features, Scope and applications of OR. Models of OR

**Linear programming:** Problem Formulation, Graphical Method and Simplex Method of Solution, Product Mix Problems, other Managerial Applications

**30 Lectures**

**Sec. B**

**Game Theory:** Games of pure strategy, Games of mixed strategy, Principle of Dominance

**Waiting Line Models**

**30 Lectures**

**Sec. C**

**Quantitative decision models:** decision under certainty, Decision under uncertainty

Decision making under uncertainty, different decision criteria, decision trees.

**Simulation**

**30 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits. 6 functions and 2 memories and should be noiseless and cordless.

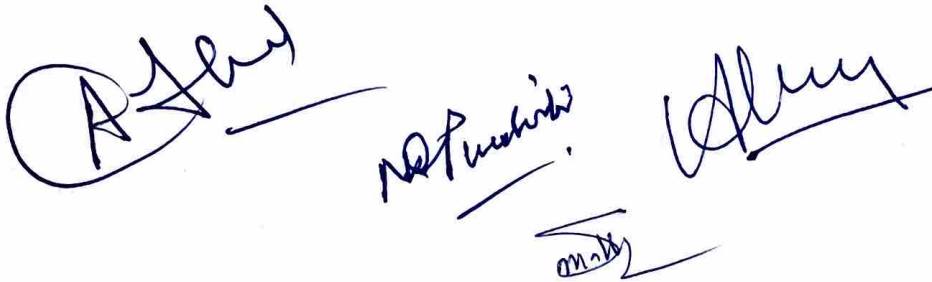
*(Handwritten signatures and marks)*

*Suggested Readings*

1. Srivastav, Shenoy and Sharma- Quantitative Techniques, New Age International, United Publishers, New Delhi.
2. Kothari, C.R. - Quantitative Techniques, Vikas Publishing House Pvt. Ltd., Delhi.
3. Kapoor, V.K. - Operation Research, Sultan Chand & Sons, New Delhi

**Learning Outcomes of the Course:**

- Able to have a clear knowledge about the concepts of Operational Research.
- Know the methods and procedures to solve the business problems through mathematical approach.
- Know the method of Simulation and will be able to simulate various problems arise day by day in the business.
- Able to solve the problems of strategy, problem of decisions based on the queuing.
- Able to take financial decisions under uncertainty.

The image shows four handwritten signatures or initials in blue ink. On the left, there is a large, stylized signature that appears to be 'A. Singh'. To its right, there is a signature that looks like 'N.P. Mehrotra'. Below that, there is a smaller signature that appears to be 'M. Singh'. On the far right, there is another large, stylized signature that appears to be 'V. Singh'.

Name of the Programme: Master of Commerce Hons. (ABST)

Title of the Course: Corporate Tax

Semester: III

Semester	Title of the Course/Paper		NHEQF Level	Credits
III	Corporate Tax	ABST-305	9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Discipline Specific Elective (DSE) Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

### Objectives

- To provide working knowledge of various tool of direct tax.
- After completion of the syllabus student should be able to appreciate enormous amount of activities in direct taxes being undertaken by Finance Ministry to provide stable and equitable platform to all types of assesses.

### Course Content

#### Sec. A

Detailed study of Income Tax Law and rules with reference to charge of Income Tax Residential Status, Heads of Income & Deductions etc.

30 Lectures

#### Sec. B

Assessment of Companies and Trusts.

30 Lectures

#### Sec. C

Assessment of Co-operative Societies, Non-Residents and Representative Assesses.

30 Lectures

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

### Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian: Students' Guide to Income Tax, Taxman Publications Pvt. Ltd., New Delhi
2. Ahuja Girish and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Satyaprasad: Income Tax, Himalaya Publishing House Pvt. Ltd.
4. Agarwal, , Jain, Modi, Sharma. Shah. Managal, – Income Tax, RBD, Jaipur
5. Patel, Choudhary: Income Tax ,ChoudharyPrakashan.

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**Learning Outcomes of the Course:**

- Able to learn about basic knowledge of Corporate Tax.
- Learn about the residential status of different assesses.
- Able to compute taxable income under various heads of income.
- Able to understand the latest provisions of income tax, rates of tax, cessetc. as applicable for the Assessment year.
- Identify incomes which are taxable and those that are exempted.
- Compute total taxable income of different assesses.
- Work as tax consultant, audit assistant and other supporting services

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Financial Reporting**

**Semester: IV**

Semester	Title of the Course/Paper	NHEQF Level	Credits
IV	Financial Reporting <i>ABST-401</i>	9	6
Level of Course	Type of the Course	Delivery Type of the Course	
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures	
Duration of Examination	Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- To acquire the ability to integrate and solve problems in practical scenarios on Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.
- To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statements.
- To develop the skill to prepare financial statements of group entities which includes subsidiaries, associates and joint arrangements based on Indian Accounting Standards.
- To develop an understanding of the various forms of reporting and accounting for special transactions, and apply such knowledge in problem solving.

**Course Contents**

**Sec. A**

- Corporate Financial Reporting: Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with special reference to Published Financial Statements.
- Development of Accounting Standards in India and Abroad, Role of ICAI. Introduction of IFRS; Requirement of IFRS.

**30 Lectures**

**Sec. B**

- Accounting Standards interpretation and guidance notes on various accounting Aspects issued by ICAI and their Applications.
- Developments in Financial Reporting: Value Added Statement, Economic Value Added, Market Value Added and Shareholders Value Added, Environmental Accounting.

**30 Lectures**

**Sec. C**

- Human Resource Accounting and Inflation Accounting

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- Recent Developments in Financial Reporting System: Web Enabled Reporting, Triple Bottom Line Reporting, Value Reporting etc.

30 Lectures

**Suggested Readings:**

1. Wiley CM Aexcel Learning System, Part 1: Financial Planning, Performance & Analytics
2. Intermediate Accounting; Donald E .Kieso, Jerry J. Weygandt, Terry D. Warfield- Wiley
3. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McG raw Hill
4. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.
5. Agarwal, Agarwal, Jain, Bansal: Financial Reporting, RBD, Jaipur
6. Jain, Khandelwal, Pareek: Higher Accounting

**Learning Outcomes of the Course:**

- Evaluate different types of performance measurement systems in accounting and commonly used financial control systems;
- Demonstrate knowledge of management accounting concepts and techniques; and. Make sound financial decisions in real world settings.
- Understand the role of IFRS/Ind-AS in accounting discipline
- Able to understand the various forms of reporting and accounting for special transactions, and apply such knowledge in problem solving.

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Strategic Financial Management**

**Semester: IV**

Semester	Title of the Course/Paper		NHEQF Level	Credits
IV	Strategic Financial Management <i>ABST-402</i>		9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- The objective of the course is to enable the students to acquire multidimensional skills as to equip them to comprehend the process of strategy formulation and thereby helping them to take financial and investment decisions
- To discuss the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability
- To acquire the ability to apply financial management theories and techniques in strategic decision making.

**Course Contents**

**Sec. A**

- Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.
- Indian Capital Market: Role of Primary and Secondary Market, Capital Market Instruments.

**30 Lectures**

**Sec. B**

- Financial Derivatives – Stock Futures, Stock Options, Index Futures, Index Options. Option Valuation Techniques: Binominal Model, Black Schools Option Pricing Model, Greeks – Delta, Gamma, Theta, Rho and Vega.
- Security Analysis – Fundamental Analysis: Economic, Industry and Company Analysis, Technical Analysis – Market Cycle Model and Basic Trend Identification, Different Types of Charting, Support and Resistance Price Pattern and Moving Averages.

**30 Lectures**

**Sec. C**

- Portfolio Theory and Pricing – Efficient Market Theory, Random Walk Theory Markowitz Model of Risk Return Optimization, CAPM.
- Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

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**Suggested Readings:**

1. Jakhotiya G P Strategic Financial Management Vikas Publishing House
2. Khan, M.Y. & Jain, P.K., Basic Financial Management, Tata McGraw Hill, ND
3. Khan, M.Y., India Financial Services, Tata McGraw Hill, ND
4. Jordan: Security Analysis and Portfolio Mangement
5. Agarwal M. R.: Security Analysis and Portfolio Mangement

**Learning Outcomes of the Course:**

- Practice strategic management to evaluate the role finance plays in strategic decision making.
- Apply and evaluate analytical tools used in making investment decisions.
- Learners will recognize the current market scenario and upgrade the skills and knowledge of long-term sustainability

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Name of the Programme: Master of Commerce (ABST)

Title of the Course: Dissertation (Project)

Semester: IV

Semester	Title of the Course/Paper		NHEQF Level	Credits
IV	Dissertation (Project) <i>ABST-403</i>		9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination	Maximum Marks		Minimum Marks	
Dissertation (Project) Viva-Voce	70 Marks 30 Marks		28 Marks 12 Marks	

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Quantitative Techniques**

**Semester: IV**

Semester	Title of the Course/Paper		NHEQF Level	Credits
IV	Quantitative Techniques <i>ABST-404</i>		9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Discipline Specific Elective (DSE) Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- To enable students for analytical evaluation and arrive at logical conclusions and inferences to the decisions.
- To prepare the students to take decisions by mathematical approach regarding day by day issues in the business.
- To develop a disciplined, objective approach to quantitative analysis

**Course Contents**

**Sec. A**

Quantitative Techniques: An Introduction to Statistical and Operational Research Techniques, scope, applications and limitations of quantitative techniques, Role and Scope in Business and Industry.

Linear Programming: Graphical and Simplex Solution of LPP, Primal and its Dual

**25 Lectures**

**Sec. B**

Transport and Assignment Problems.

**25 Lectures**

**Sec.C**

Project Evaluation and Review Techniques (PERT) and Critical Path Method (CPM)

**25 Lectures**

**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Readings:**

1. Srivastav, Shenoy and Sharma- Quantitative Techniques, new age international, united publishers, new delhi.

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2. Kothari, C.R. - Quantitative Techniques, Vikas Publishing House Pvt. Ltd., Delhi.
3. Kapoor, V.K. - Operation Research, Sultanchand & Sons, New Delhi.

**Learning Outcomes of the Course:**

- Able to have a clear knowledge about the concepts of Operational Research.
- Know the methods and procedures to solve the business problems through mathematical approach.
- Know the method of Simulation and will be able to simulate various problems arise day by day in the business.
- Able to solve the problems of strategy, problem of decisions based on the queuing.  
Able to take financial decisions under uncertainty.

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**Name of the Programme: Master of Commerce (ABST)**

**Title of the Course: Tax Planning**

**Semester: IV**

Semester	Title of the Course/Paper		NHEQF Level	Credits
IV	Tax Planning	ABST-405	9	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Discipline Specific Elective (DSE) Major	Lecture, Six Hours per Week Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm - 30 Marks EoSE- 70 Marks	Midterm-12 Marks EoSE-28 Marks	

**Objectives:**

- Make the student to gain knowledge about the direct tax laws in force for the relevant previous year.
- Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assesses.
- Provide knowledge of planning of taxation.

**Course Contents**

**Sec. A**

- Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management,
- Objectives of Tax Planning, Concept of Diversion of Income and Application of Income. Ethical Question, Recognized Methods of Tax Planning — Tax Holidays, Deductions, Relief s & Rebates.
- Tax Planning through form of business organization — Individual, Firm, LLP (Limited Liability Partnerships), AOP/BOI.

**30 Lectures**

**Sec. B**

- Tax planning for Companies, Cooperatives, NRI and Trusts.
- Specific Areas of Tax Planning — Tax planning in respect of capital gains, Investment income, Structure of salaries.

**30 Lectures**

**Sec. C**

- Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy an asset
- Financial Leverages — Share vs Debentures, Export vs Domestic Sales.

**30 Lectures**

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**Note:** The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Suggested Reading:**

1. Manoharan, T. N. Students Hand book on Income Tax Law, Snow White Publications
2. Mehrotra, H. C. Income Tax Law and Accounts including Tax Planning, SahityaBhawan Publications.
3. Narang and Gaur. Income Tax. Himalaya Publishing House.
4. Prasad B., Direct Taxes -Law and Practices. WishwaPrakashana
5. Singhania Vinod K. and Singhania, Kapil. Direct Tax Planning and Management, Taxman.
6. Singhania, Vinod, K. Direct Taxes - Law and Practices. Taxman.
7. Srinivas, E. A. Corporate Tax Planning. Tata McGraw Hill

**Learning Outcomes of the Course:**

- Able to understand the latest provisions of income tax, rates of tax, cess etc as applicable for the Assessment year.
- Understand the basis of Charge of income tax based on residential status of assesses.
- Identify incomes which are taxable and those that are exempted.
- Understand and apply the basis of charge of income with a focus on different heads on income. Compute taxable income under different heads of income.
- Compute total taxable income of different assesses.
- Work as tax consultant, audit assistant and other supporting services

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