



UNIVERSITY OF RAJASTHAN

JAIPUR

SYLLABUS

Accountancy & Business Statistics

Scheme for Course Work for

M.PHIL. & PH.D.

(Semester I & II)

Examination – 2023

Rj/Tas
Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR

SEMESTER –I

(Scheme for Course Work for M.Phil. & Ph.D.)

Scheme for Course Work for M.Phil.& Ph.D. is as follows:-

1. Each paper shall consist of 100 marks, out of which 80 marks shall be for internal assessment and 20 marks for home assignment.
2. For a pass, a candidate shall be required to obtain (a) at least 40% marks in each paper and (b) a minimum of 50% marks in the aggregate of all papers prescribed.
3. There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).
4. The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Papers for Semester-I

Paper-I: Research Methodology

Paper-II: Corporate Financial Reporting

Paper-III: Contemporary Issues in Accounting and Finance

Paper-Iv: Preparation and Presentation of Synopsis and Viva-Voce

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Paper-I
RESEARCH METHODOLOGY

Max. Marks:
External Exam: 80
Internal Exam: 20

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit –I

Research- Meaning of Research, Objectives of Research, Types of Research.

Unit –II

Meaning and concept of Research Methodology, Research Process, Selection of Research Problem.

Unit –III

Sample Designing, Research Design, features of Good Research Design.

Unit –IV

Ethics in Research, Scaling Techniques. Data Collection, Data Analysis and Interpretation.

Unit –V

Format of Research Report, Precautions in Report Writing, Footnoting, Bibliography and references, Index, Preface, Acknowledgement and Preparation of Report.

Books Recommended:

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

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Paper-II
Corporate Financial Reporting

Max. Marks:
External Exam: 80
Internal Exam: 20

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit –I

Accounting Standards, Interpretation and Guidance Notes on Various Accounting aspects issued by ICAI, Cost Accounting stands issued by Institute of Cost Accountant of India. Overview of International Accounting Standards, International Financial Reporting Standards (IFRS), significant difference between Indian Accounting Standards and IFRS.

Unit –II

Corporate Financial Reporting- Issues and Problems with reference to published Financial Statements. Financial Reporting by Mutual Funds, Financial Reporting by Stock and Commodity Markets intermediaries.

Unit –III

Financial Reporting by Non banking Finance companies and Merchant Bankers.

Unit –IV

Value Added Statement, Economic Value Added, Market Value Added, Environmental Accounting and Reporting.

Unit –V

Triple Bottom Line Reporting, web-enabled Reporting, Value Reporting, Performance Reporting, Accounting in Computer Environment, Peer Audit Review.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Agarwal. B.D. : Advanced Financial Accounting
2. Porwal, L.S.: Accounting Theory
3. Chakaravorty H. : Accounting Theory
4. Jawhar Lal : Accounting Theory
5. Jawhar Lal: Corporate Financial Reporting

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Paper-III
Contemporary Issues in Accounting & Finance

Max. Marks:
External Exam: 80
Internal Exam: 20

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit –I

Developments in Accounting: Accounting for changing price Level, Productivity Accounting
Human Resource Accounting
Mergers, Acquisitions and Restructuring

Unit –II

Development in cost and management accounting brief knowledge of target costing, life cycle costing, transfer pricing, learning curve theory, balance Score card, cost management in service sector.

Unit –III

Developments in Financial Management: Time value of Money, Risk Analysis in investment decisions, venture capital financing, lease accounting, book building .

Unit –IV

Corporate Governance: Meaning, Concept and components of corporate Governance, Legal Requirements of SEBI, Disclosure practices.

Unit –V

Capital Market: Different instruments of capital market, option valuation techniques: Financial Derivatives and commodity derivatives, derivatives-swaps and forward rate agreements.

Books Recommended:

1. I.M. Pandey: Financial Management
2. Khan and Jain : Financial Management
3. S.P. Gupta : Financial Management (Hindi)
4. Fisher and Jordan : Security Analysis and Portfolio Management
5. Jones, Tuttle and Heaton: Essential of Modern Investment (Ronald Press)
6. Gupta L.C. : Return on equities the Indian Experience (Oxford, New Delhi)
7. Bhalla V.K.: Investment management S.Chand & Co.
8. Sinha, Hemlata and Balkishan: Investment Management (IFMR)
9. Kulkarni P.V.: Financial Management
10. Agarwal, Agarwal, Jain, Bansal: Financial Reporting (Hindi)
11. Oswal, Mangal, Bidawat: Cost Analysis & Cost Control (Hindi & English)

Paper-IV

Preparation and Presentation of Synopsis and Viva-Voce

Preparation of Synopsis & Review of Literature

50 Marks

Preparation and Viva-Voce 50 Marks

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SEMESTER –II
(Scheme for M.Phil.)

Scheme for M.Phil.is as follows:-

1. Each paper shall consist of 100 marks, out of which 80 marks shall be for internal assessment and 20 marks for home assignment.
2. For a pass, a candidate shall be required to obtain (a) at least 40% marks in each paper and (b) a minimum of 50% marks in the aggregate of all papers prescribed.
3. Successful candidates shall be classified as under:-

| | |
|---|---------------------------------|
| Candidates obtaining 75% or more marks in the aggregate | First Division with distinction |
| Candidates obtaining 65% or more marks but less than 75% in the aggregate | First Division |
| Candidates obtaining 50% or more marks but less than 65% in the aggregate | Second Division |
| Candidates obtaining less than 50% in the aggregate | Fail |

4. There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).
5. The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Semester-II (for M.Phil.)

Paper-V: Advanced Accounting and Financial Reporting

Paper-VI: Resent Development in Cost Accounting

Paper-VII: Strategic Financial Management

Paper-VIII: Dissertation

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Advanced Accounting and Financial Reporting

Max. Marks:
External Exam: 80
Internal Exam: 20

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit –I

Detailed Study of AS-16 to AS-19,
Human Resource Accounting

Unit –II

Detailed Study of AS-25, AS-26 and AS-29,
Social Accounting
Corporate Social Responsibility & Reporting

Unit –III

Environmental Accounting
Green Accounting
Carbon Credit Accounting

Unit –IV

Creative Accounting
Computerized Accounting
Forensic Accounting and Auditing

Unit –V

Hospital Accounting
Hotel Accounting
Agriculture Accounting

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Jain, KhandelwalPareek : Higher Accounting (Hindi and English)
2. Agarwal B D : Advanced Financial Accounting
3. Porwal, L. S : Accounting Theory
4. Chakaravorty H. : Accounting Theory
5. Jawhar Lal : Accounting Theory
6. Jawhar Lal: Corporate Financial Reporting
7. Rawat: Accounting Standards
8. Agarwal, Agarwal, Jain & Bansal: Financial Reporting (Hindi)

Paper-VI

Recent Development in Cost Accounting

Max. Marks:
External Exam.: 80
Internal Exam: 20

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit – I

Cost Accounting Standards (CAS) : Introduction, Concept, Need and Significance. Development of Cost Accounting Standards in India, Role of Institute of Cost Accountants of India (ICAI). In development of CAS. Nature of Cost Accounting Standards. Recognition of CAS. Name and respective number of CAS issued by ICAI.

Unit – II

CAS 1 To CAS 5

Unit – III

CAS 6 To CAS 10

Unit – IV

Developments in Business environment, Impact of Changing environment on Cost Management, Manufacturing Resource Planning (MRP), Just In Time (JIT), Pareto Analysis

Unit – V

New Cost Concepts : Activity Based Costing, On-line Costing, Life Cycle Costing, Target Costing, Balance Score Card and Total Quality Management (T.Q.M).

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

Books Recommended:

- 1 Maheshwari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi (Hindi & English)
- 2 Prasad N.K. : Principles and Practice of Cost Accounting
- 3 Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
- 4 Ratanam P.V. : Costing Adviser (Kitab Mahal)
- 5 Oswal, Mangal and Bidawat: Cost Analysis and Cost Control
- 6 ~~Oswal, Modi and Mangal: Advanced Cost Accounting~~
- 7 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi

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Strategic Financial Management

Max. Marks:
External Exam: 80
Internal Exam: 20

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit –I

Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.

Unit –II

Indian Capital Market: Role of Primary and Secondary Market Indian Capital Market, Instruments and Financial Derivatives- Stock Futures, Stock Options, Index Futures.

Unit –III

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.

Unit –IV

Portfolio theory and Pricing- Efficient Market Theory, Random Walk Theory Markowitz Model of Risk Return Optimization, CAPM.

Unit –V

Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

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Books Recommended:

1. Kulkarni P.V.: Financial Management
2. M. Pandey: Financial Management
3. Khan and Jain : Financial Management
4. S.P. Gupta : Financial Management (Hindi)
5. Fisher and Jordan : Security Analysis and Portfolio Management
6. Jones, Tuttle and Heaton: Essential of Modern Investment (Ronald Press)
7. Gupta L.C. : Return on equities the Indian Experience (Oxford, New Delhi)
8. Bhalla V.K.: Investment management S.Chand& Co.
9. Sinha, Hemlata and Balkishan: Investment Management (IFMR)

Paper-VIII
Dissertations

Dissertation
Viva-Voce

Max. Marks: 75
Max. Marks: 25

Note:

1. Dissertation will be completed in the guidance of supervisor on particular topic of research.
2. Supervisor will be allotted to the student by the Head of the Department. Topic of Research will be allotted by the Supervisor.
3. Five copies of Dissertation should be prepared in hard bound and cover should be lemon yellow cover in standard format as explained by the supervisor.
4. Three copies of Dissertation should be submitted in the Department. One copy should be provided to the supervisor at the time supervisor is approving dissertation by his/her signature. One copy should be kept by the student for his/her record.
5. Dissertation should be submitted in the Department before commencement of Examination.
6. Date of Viva-Voce will be decided by the Head of Department in consultation with the external examiner appointed by convener, .B.O.S.

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