Master of Commerce  
(Account and Business Statistics)  
Syllabus – 2013-14

M.Com. Previous (Four Papers – All Compulsory)

OPMC1101  Paper – I  Advanced Management Accounting
OPMC1102  Paper – II  Statistical Analysis
OPMC1103  Paper – III  Corporate Financial Accounting
OPMC1104  Paper – IV  Cost Accounting and Managerial Decisions

M.Com (Previous) – 2014
ACCOUNTANCY AND BUSINESS STATISTICS

Paper I: Advanced Management Accounting
Unit - I
Introduction, Objective, Scope and Limitation, Functions and Organization of Management Accounting, Role of Management Accountant.
Financial Statement Analysis: Nature of Financial statements, need for their analysis, techniques of Analysis - Comparative Analysis, Common size analysis, Trend Analysis & Ratio Analysis.
Unit - II
Balanced Score Card: Concepts, Definition, Scope and need
Fund Flow Statement and Cash Flow Statement
Unit - III
Cost of Capital - Determination of capital requirements, Concept and calculation of return on Capital employed, Over Capitalisation and Under Capitalisation, Designing of capital structure in term of availability of sources of Finances and Maximisation of Return on Capital Employed, Capital Gearing, Trading on Equity, Role of SEBI and Demate Account.
Unit - IV
Reporting: Presentation of Accounting and Financial data to management through reports and statements, interpretation of reports and statements, Fore-casting.
Economic- indicators, Cross Impact Analysis, PERT, Morphological analysis. Capital Budgeting
Unit - V

Books Recommended:
1. J. Batty : Management Accountancy
2. S.N. Chakrabarty : Management Accountancy
3. S.P. Gupta : Management Accounting
5. Agrawal & Agrawal, Sharma : Management Accountancy, (Ramesh Book Depot)

Paper II - Statistical Analysis
Unit - I
Sampling and Data Collection. Data sources, Methods, Statistical Analysis and Operation Designs.
Unit - II
Interpolation and extrapolation : Meaning and importance, assumptions, Graphics methods of curve fitting, Algebraic, Binomial, Langrange’s, Newton’s methods for advancing Difference, Newton’s methods of divided Difference Association of Attributes, Meaning, classification according to Attributes. Methods of calculation of Association between attributes, partial association, consistence of data.
Unit - III
Probability: Bay’s Theorems of simple and compound probabilities, Mathematical expectation.
Theoretical frequency distributions: Elementary Knowledge of Normal, Binomial and poisson distributions and applications to Business problems.
Unit - IV
Test of Significance : Z –test, F-test, Chi-square test, F-test and ANOVA (One way and two way test).
Unit - V
Non parametric test : Sign test, Run test, Signed Rank test, Kruskal Wallies test, Partial and multiple correlation and Regression. Design of experimental and elementary treatment.
Books Recommended:
1. K.N. Nagar: Sankhyiki ke Mool siddhant
2. B.N. Gupta: Sankhyiki
3. S.P. Gupta: Statistics

Paper - III - Corporate Financial Accounting

Unit - I

Unit - II
Accounting for intangible assets. Accounting for Govt. Grants.
Accounting for price level changes with special reference to inflation. Accounting under changing price level. Hotel Accounting.

Unit - III
Accounting for Investment & Stock market transactions. Internal Reconstructions, Accounting issues relative to Merger and Acquisition of Companies, Problems of Demerger.

Unit - IV

Unit - V
Final Accounts of Banking and Insurance Companies (Excluding Life Insurance) Human Resources Accounting, Social Accounting (Elementary Knowledge) Indian Accounting Standrad (1 to 20) 5 Internatioanl Accounting Standards (Elementary Knowledge).

Books Recommended:
1. R.R. Gupta : Advance Accounting
2. Shukla & Gupta : Advance Accounts
3. R.L. Gupta : Advance Accountancy
4. Jain, Khandalwal, Pareek : Higher Accounting
Paper IV: Cost Accounting & Managerial Decisions

Unit - I
Organisations of the costing department and its integration with other departments. Installation of costing system and modification thereof. Management control and cost information system. Performance reporting at various level of management. Process costing emphasis on inter-process profit and equivalent production.

Unit - II

Unit - III

Unit - IV
- Cost Control Accounts .
- Integral Accounts.
- Cost Reduction Programme and Planning

Unit - V
- Pricing decisions, Marketing and distribution decisions : Differential pricing
- Lowest bid tender pricing . Treatment and control of rejections, defectives, obsolescence, wastage and spoilage.
- Treatment of research and development costs.

Books Recommended:
1. Matz, Curry & Frank: Cost Accounting
4. M.L. Basu : Costing
5. Oswal Maheshwari, Modi and Gupta : Cost Accounting & Cost Control (Ramesh Book Depot) Jaipur
7. Swaminathan : Lectures in Costing Books for References:-
9. Nikerson : Managerial cost Accounting Analysis
11. Thomas : Reading in Cost Accounting
12. Horngren and Foster :- Cost Accounting A managerial Emphasis