

**UNIVERSITY OF RAJASTHAN
JAIPUR**

SYLLABUS

FACULTY OF COMMERCE


**Master of Cost Control & Accounts
(MCCA)**

(Semester Scheme)

I & II Semester 2015-16

III & IV Semester 2016-17

Prepared by 

Checked by 



1. **Eligibility:** It is given in the Prospectus of the University of Rajasthan ✓

2. **Scheme of Examination:**

- a) 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).
- b) 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.

3. **Semester Structure:** The details of the courses with code, title and the credits assign are as given below.

Abbreviations Used

Course Category

CCC: Compulsory Core Course

ECC: Elective Core Course

OEC: Open Elective Course

SC: Supportive Course

SSC: Self Study Core Course

SEM: Seminar

PRJ: Project Work

RP: Research Publication

Contact Hours

L: Lecture

T: Tutorial

P: Practical or Other

S: Self Study

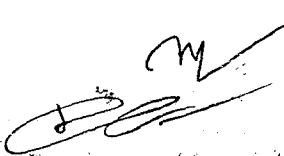
Relative Weights

IA: Internal Assessment (Attendance/Classroom Participation/Quiz/Home Assignment)

ST: Sessional Test

EoSE: End of Semester Examination

4. **Course Details:** It is given in the Syllabus as follows:-


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JAIPUR

90

First Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	MCC 101	Cost Accounting	CCC	8	6	2	0	3	0
2.	MCC 102	Business Statistics	CCC	8	6	2	0	3	0
3.	MCC 103	Income Tax	CCC	8	6	2	0	3	0
4.	MCC 104	Fundamentals of Accounting	CCC	6	4	2	0	3	0
5.	MCC 105	Financial Management & Control	CCC	6	4	2	0	3	0
				36					

Second Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	MCC 201	Methods of Cost Accounting	CCC	8	6	2	0	3	0
2.	MCC 202	Research Methodology and Advanced Business Statistics	CCC	8	6	2	0	3	0
3.	MCC 203	Direct Taxes	CCC	8	6	2	0	3	0
4.	MCC 204	Tax Planning & Management	CCC	6	4	2	0	3	0
5.	MCC 221	Project Work & Report	CCC	6	0	0	6	0	4
				36					

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Third Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	MCC 301	Advanced Cost Accounting	CCC	8	6	2	0	3	0
2.	MCC 302	Theory & Practice of Auditing	CCC	6	4	2	0	3	0
3.	MCC 303	Advanced Accountancy	CCC	8	6	2	0	3	0
4.	MCC 304	Operation Research and Quantitative Techniques	CCC	8	6	2	0	3	0
5.	MCC 305	Indirect Taxes	CCC	6	4	2	0	3	0
				36					

Fourth Semester

S. No.	Subject Code	Course Title	Course Category	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	MCC 401	Cost Analysis and Cost Control	CCC	8	6	2	0	3	0
2.	MCC 402	Recent Developments in Cost Management	CCC	8	6	2	0	3	0
3.	MCC 403	Cost & Management Audit	CCC	6	4	2	0	3	0
4.	MCC 404	Information System & Accounting	CCC	6	4	2	0	3	0
5.	MCC 421	Dissertation	PRJ	8	0	0	6	0	1
				36					

3

MCCA (SEMESTER SCHEME)

2015-16
SEMESTER -I (2014-2015)

82

- MCC 101 COST ACCOUNTING
- MCC 102 BUSINESS STATISTICS
- MCC 103 INCOME TAX
- MCC 104 FUNDAMENTALS OF ACCOUNTING
- MCC 105 FINANCIAL MANAGEMENT & CONTROL

2015-16
SEMESTER-II (2014-2015)

- MCC 201 METHODS OF COST ACCOUNTING
- MCC 202 RESEARCH METHODOLOGY AND ADVANCED BUSINESS STATISTICS
- MCC 203 DIRECT TAXES
- MCC 204 TAX PLANNING & MANAGEMENT
- MCC 211 PROJECT WORK & REPORT

2016-17
SEMESTER III (2015-2016)

- MCC 301 ADVANCED COST ACCOUNTING
- MCC 302 THEORY & PRACTICE OF AUDITING
- MCC 303 ADVANCED ACCOUNTANCY
- MCC 304 OPERATION RESEARCH AND QUNTATITIVE TECHINQUES
- MCC 305 INDIRECT TAXES

2016-17
SEMESTER IV (2015-16)

- MCC 401 COST ANALYSIS AND COST CONTROL
- MCC 402 RECENT DEVELOPMENTS IN COST MANAGEMENT
- MCC 403 COST & MANAGEMENT AUDIT
- MCC 404 INFORMATION SYSTEM & ACCOUNTING
- MCC 421 DISSERTATION

4

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COURSE DETAILS
MCCA (Semester-I)

Paper 101: Cost Accounting



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit – I

Introduction : Meaning and definition of cost, cost center, costing, cost accounting and cost accountancy. Objectives, significance and limitations of cost accounting. System, methods and techniques of cost accounting. Distinction between financial and cost accounting, Elements of cost : Material, wages and expenses, direct cost (prime cost) as well as indirect cost (overhead).

Unit – II

Material purchasing and storing. Meaning, difference and accounting treatment of waste, scrape, spoilage and defectives, Different methods of valuation and issue of material. Material cost control.

Unit – III

Labour recording of time and wages. Labour turnover and treatment of idle time and overtime, Method of remuneration. Incentive plans for direct labourer.

Unit – IV

Overhead : Meaning, Collection, Classifications, Allocation and Apportionment of overhead, Accounting treatment of research and development overhead. Accounting treatment and control of administrative, selling and distribution overhead.

Unit – V

Accounting treatment of certain overhead as packing expenses, idle time, overtime and interest on capital., Absorption of overhead on different basis.

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) Jain, Khandelwal, Pareek :- Cost Accounting (Hindi & English)
- 2) Saxena, and Vashist :- Cost Accounting
- 3) B.K. Bhar :- Cost Accounting
- 4) Agarwal and Chaturvedi :- Cost Accounting (Volume I & II)

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Paper 102 : BUSINESS STATISTICS

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each Unit with an internal choice.

Unit-I

Introduction of Statistics : Definition, Scope and significance of Statistics, Collection, Classification and Tabulation of Data

Unit-II

Measures of Central Tendency: Arithmetic Mean, Median and Mode. , Presentation of Data: Diagrams/Graphs of Frequency Distribution Ogive and Histograms.

Unit -III

Measures of Dispersion : Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion. Skewness: Different measures of Skewness

Unit-IV

Correlation : Meaning and Significance, Karl Pearson's Coefficient of Correlation between two Variables, Correlation by Spearman's Rank Differences, Simple Linear Regression.

Unit -V

Index Numbers : Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Fishers Ideal Index Number, Interpolation : Binomial, Newtons Advancing Differences Method and Lagrange's Method.

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. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. Sharma, Jain, Pareek: Business Statistics. (Hindi & English)
4. K.N. Nagar: Elements of Statistics. (Hindi & English)

Paper 103: INCOME TAX



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit -I

Introduction of Income Tax including Residential Status.

Unit -II

Income from Salaries, Income from House Property.

Unit -III

Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

Unit -IV

Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.


Unit -V

Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

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. Singhanian V.K. : A Students Guide to Income Tax
2. Aahuja and Gupta : Direct Taxes.
3. S. Sundaram: Law and Practice of Income Tax in India.
4. Patel & Choudhary: Income Tax

7

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Paper 104: Fundamentals of Accounting

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

Unit-II

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance.

Unit-III

Errors and their rectification, Bank Reconciliation Statement.

Unit-IV

Classification of Capital and Revenue Transactions, Final Accounts: without Adjustment, with Adjustment and Adjusted Trial Balance.

Unit-V

Depreciation Accounting (including AS-6), Analysis of Financial Statements: Comparative Statements, Common-Size Statements.

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. Book-keeping and Accountancy : Jain, Khandelwal, Pareek (Hindi & English)
2. Financial Accounting : P.C. Tulsian
3. Elements of Accounts : T.S. Grewal
4. Practical Accounts : Paul

Paper 105: Financial Management and Control

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Evolution of Financial Management, Meaning, Concept, Scope, Objectives and Significance of Financial Management. Changing role of Financial Management in India. Analysis of Financial Statement with the help of Ratios. Preparation of Income Statement and Balance Sheet on the basis of Ratios.

Unit-II

Financial Statements Analysis: Fund Flow Analysis and Cash Flow Analysis (AS-3).

Unit-III

Sources of Finance and Financing Decisions- Leverage Analysis and EBIT-EPS Analysis. Capital Structure, Cost of Capital and Value of the Firm.

Unit-IV

Working Capital Management, Inventory Management, Receivables Management and Cash Management.

Unit-V

Dividend Policy and Dividend, determinants of dividend policy, Dividend models, Capital expenditure decisions -DCF and Non-DCF techniques.

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. J Batty: Management Accounting
2. ManMohan Goyal: Management Accounting
3. Agarwal & Agarwal: Management Accounting
4. M.R. Agarwal: Management Accounting
5. B.L. Dave: Management Accounting

MCCA Semester II

Paper 201: Methods of Cost Accounting

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit – I

Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost.

Unit-II

Operating Costing: Meaning and Objectives. Preparation of statement of operating cost. Computation of Cost per unit of service and determination of price.

Unit – III

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion.

Unit-IV

Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Equivalent Production)

Unit – V

Process Costing: Treatment of Joint Product and by- product in Process Accounts. Preparation of Process Accounts by computing valuation of work-in-progress and finished stock on the basis of Equivalent Production.

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) Jain, Khandelwal, Pareek :- Cost Accounting (Hindi & English)
- 2) Saxena, and Vashist :- Cost Accounting
- 3) B.K. Bhar :- Cost Accounting
- 4) Agarwal and Chaturvedi :- Cost Accounting (Volume I & II)

Paper 203: - DIRECT TAXES

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit - I

Advance Payment of Tax, TDS, Interest on Taxes and Refund, Assessment Procedure, Penalties, Prosecutions, Appeal, Revision and Double Taxation Relief, Tax Authorities.

Unit - II

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

Unit - III

Assessment of Companies.

Unit - IV

Introduction of Wealth Tax, Exempted Wealth, Deemed Wealth and Valuation of Wealth

Unit - V

Computation of Net Wealth, Wealth Tax Liability and Assessment Procedure of Wealth Tax.

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. Singhanian V.K. : Direct Taxes
2. Grish 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 : Welth Tax, Corporate Tax
6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English).

Paper 204: Tax Planning and Management



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Tax Planning and Tax Management, Concept of Income and Problems of Tax Planning.
Tax Planning & Residential Status and Tax Planning for 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.

Unit-IV

Tax Planning for Industrial Development and Financial Management.

Unit-V

Tax Planning and Managerial Decisions.

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. Prof. C.K. Shah: Tax Planning & Tax Management
2. N.K. Sharma: Tax Planning (Hindi)
3. Singhania V.K.: Direct Taxes Law and Practice.
4. Choudhary, Patel: Tax Planning (Hindi & English)

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MCCA II Semester

MCCA ~~II~~ Project Work & Report 211

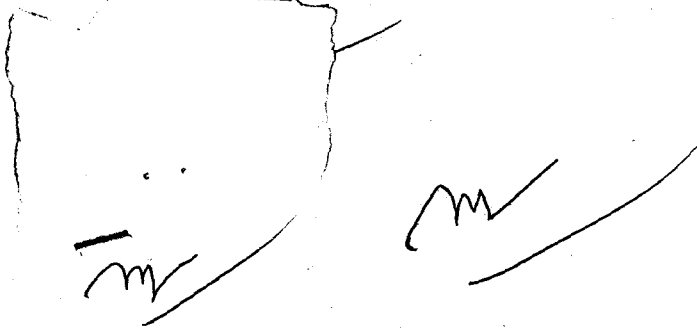
102

Max. Marks: 100

Project Work- 50 marks and Viva- Voce- 50 marks

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 College so as to reach the University before three weeks of the commencement of Examination.
6. Viva-Voce Exam of Dissertation should cover aspects related to the Dissertation. Viva-Voce Exam will be conducted by External Examiner, who will be appointed by the University.



14



MCCA Semester III

Paper 301: Advanced Cost Accounting



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Development of Cost Accounting and cost concepts. Cost Information and Cost Analysis for Managerial Decision-Making. Installation of Costing System and Cost records. Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence. Accounting Treatment and Control of Administrative, Selling and Distribution Overhead, Research and Development Costs, Learning Curve Theory.

Unit-II

Integrated and non-integrated Cost Accounts (Cost ledger or cost control accounts). Journal Entries as well as preparation of ledgers Accounts.

Unit-III

Reconciliation of cost and financial accounting, Uniform Costing and Inter-firm Comparison. Ratios useful for Inter-firm Comparison.

Unit-IV

Meaning and concept of Marginal Costing: Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing. Production decisions based on marginal Costing and Differential Costing.

Unit-v

Pricing Decisions based on Marginal Costing and Differential Costing. Marketing decisions and other decisions such as own or lease, repair or replace, now or later, shut down or continue etc. based on Marginal Costing and Differential Costing.

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
- 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 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi
- 6 Oswal, Mangal, Bidawat : Advanced Cost Accounting (Hindi & English)

15

Paper 302: Theory and Practice of Auditing



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit - I

Auditing: Meaning, Objects, Fraud and Errors, Relationship between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit, Internal Control Measures, Audit Programme.

Unit - II

Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification), Company Auditor: Appointment, Removal and Remuneration.

Unit - III

Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities, Company Audit, Audit Report and Certificates.

Unit - IV

Investigation: Meaning, Nature, Importance, Objectives and Investigation on behalf of an Intending Purchaser, Special Points regarding in Different Audits: Educational Institutions, Club and Charitable Investigations.

Unit - V

Audit of Accounts of Private Concerns and Partnership Firms, Cost Audit: Aspects, Objects, Advantages, Cost Audit in Practice and Cost Audit under Indian Companies Act, 2013, EDP Audit: Meaning, Scope, Importance, Types and various activities of Data Processing and Approaches to EDP Systems of Audit.

Books Recommended:

1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
2. C.P. Jain & H.S. Khandelwal: Auditing (Hindi & English)
3. T.R.Sharma: Auditing

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16



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Issue, forfeiture and reissue of Shares, Redemption of Preference Shares, Issue of Debentures and Redemption of Debentures

Unit-II

Preparation of Corporate Financial Statements, (as per Schedule 3 of Companies Act, 2013)

Basic knowledge of IFRS 1 to 3

Unit-III

Accounting for Corporate Restructuring : An Introduction and Internal Reconstructions and Amalgamation.

Unit-IV

Valuation of Goodwill

Valuation of Shares

Unit-V

Social Accounting

Human Resources Accounting

Value Added Accounting

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. Monga, Sehgal, Ahuja : Advanced Accounts, Vol. II
2. Jain & Narang : Advanced Accounts
3. Jain, Khandelwal, Pareek : Advanced Corporate Accounting (Hindi & English)
4. Agarwal, Sharma : Advanced Corporate Accounting.
5. Agarwal, Agarwal, Jain, Bansal: Financial Reporting, RBD, Jaipur.

17

Paper 304: OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit-I

Linear Programming: Graphic and Simplex Methods, Concept of Dual.

Unit-II

Transportation and Assignment Models

Unit-III

Games Theory- Two persons zero-sum game: Pure and Mixed Strategy, Rule of Dominance and Queuing theory: Single Channel Queuing Problems.

Unit-IV

Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Decision tree analysis. Simulation Techniques.

Unit-V

Network Analysis- PERT and CPM, Crashing.

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. Agaewal N.P. : Operations Research, RBD, Jaipur
2. Churchman C. West : Introduction of Operations Research
3. Hadley & Whirthin : PERT CPM and Marketing Management and Inventory Control
4. Kothari, C.R. : Operation Research
5. Kapoor, V.K. : Operation Research
6. Mathur, Khandelwal, Gupta, Gupta : OR & QT, Ajmera Book Company, Jaipur.
7. N.P. Agarwal: OR & QT, RBD, Jaipur (Hindi & English).
8. R.K. Tailor: OR & QT, Shivam Book Dept, Jaipur.

Paper 305: Indirect Taxes



Max. Marks. 100

There will be 5 questions in all. The candidates are required to attempt all the questions. There will be an internal choice from each unit with an internal choice.

Unit-I

of CST, Inter State Sales, Declared Goods, Registration of Dealer under Section 10, Computation of Taxable turnover & Tax Liability under CST, Assessment

Unit-II

of VAT, Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax and Filing of Returns.

Unit-III

Classification of goods, basis of Excise Duty and CENVAT, Valuation of Goods for Computation of Excise Duty and Exemption to SSI Units.

Unit-IV

of Custom Duty, Prohibition relating to illegal Import & Export, Import & Export and Export promotion Schemes, Valuation of Goods and Computation of Custom Duty.

Unit-V

of Service Tax, Taxable Services and Negative List including Registration for Service Tax, Valuation of Services, Rate of Service Tax, and Computation of Service Tax Liability.

Candidates shall be permitted to use battery operated pocket calculator that should not have more than 6 functions and 2 memories and should be noiseless and cordless.

Recommended:

Choudhary & Sharma: Indirect taxes, Choudhary Prakashan, Jaipur. (Hindi)

Agar & Sodani : Indirect taxes, Jaipur (Hindi & English)

Mangal, Saini: Indirect Taxes (Hindi & English).

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MCCA Semester IV
Paper 401: Cost Analysis and Cost Control



Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit – I

Objectives of cost accountancy. Techniques of cost accounting, cost control and decision making. Preparation of cost reports. Productivity accounting : Ratio analysis to measure overall as well as factorial productivity.

Unit – II

Employees' Cost Analysis : Payment of salaries compensation and bonus to managerial personnel including directors; profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees, welfare and Fringe benefits.
Meaning, concept and difference between cost reduction, cost control and value analysis.

Unit – III

Statistical and OR Application for cost control in certainty, uncertainty and risk. Expected value of perfect information. BEP under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre Transfer pricing :

Unit – IV

Budgetary Control : Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, zero based budgeting, New cost concepts : Activity Based Costing, On-line Costing, Life Cycle Costing, Target Costing and Balance Score Card and Value Chain Analysis.

Unit – V

Standard Costing: Variance analysis related to material, labour, overhead, sales and profit variances.

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 Bhar, B.K. : Cost Accounting : Methods and Problems
- 4 Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
- 5 Ashish K. Bhattacharya : Principles and Practice of Cost Accounting (Wheeler Publishers)
- 6 Ratanam P.V. : Costing Adviser (Kitab Mahal)
- 7 Oswal, Mangal and Bidawat : Cost Analysis and Cost Control (Hindi & English)
- 8 Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi

20

Paper 402: Recent Developments in Cost Management

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

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 and 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

15

Paper 403: Cost and Management Audit

Time : 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit- I

Cost Audit: Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit. Application of Cost Accounting Standards. Cost Auditor and Professional Ethics.

Unit- II

Cost Audit Programme, Cost Accounting Records, Rules and Verification of Cost Records and Reports.

Unit-III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service and Peer Review.

Unit-IV

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/Objects, Scope, Aspects, Techniques and Procedures of Management Audit and Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions, Review of Purchasing Operations.

Unit- V

Review of Manufacturing Operations, Appraisal of Management Decisions and Corporate Social Audit.

Books Recommended

1. Khandelwal M.C. : Management Audit, Ramesh Book Depot, Jaipur (Hindi)
2. Chaudhary D. : Management Audit and Cost Audit, New Central Book Agency, Calcutta
3. Ramanathan : Cost and Management Audit, Tata Mcgraw Hill, New Delhi, Kolkata
4. Cona W.L. : Management Audit (Prentic Hall)
5. Tikhe J.G. : Cost Audit and Management Audit (Bangalore Chapter of Cost Accountants)
6. Kamal Gupta : Contemporary Audit (Tata McGraw Hill)
7. Agarwal N.P. & Govind Pareek: Cost and Management Audit, Ramesh Book Depot, Jaipur
8. Saxseena & Vasisith : Cost & Management Audit

111

Paper 404: Information System and Accounting

Time: 3 hours.

Max. Marks. 100

Note: There will be 5 questions in all. The candidates are required to attempt all the questions. There will be one question from each unit with an internal choice.

Unit – I

Information System- Data and information concept, System concept, Open and closed system, Business as a system.

Unit – II

Information System Security- Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.

Unit – III

Accounting Information System- Categories of accounting information system, Architecture of AIS, Implementation of AIS, Major Accounting information system, financial information system.

Unit – IV

Transaction Processing and Computerized Commercial Application- TP Cycle, Data validation, Batch and on line processing, computerized commercial application.

Unit – V

Computerized Accounting by using Excel- Application of Statistical and Accounting & Finance Functions, Use of Accounting Software application.

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 Information System and Accounting : Sharma, Agarwal, Mangal (Hindi & English)
- 2 Fundamentals of Computers V. Rajaramam
- 3 Programming in COBOL- Schaum Series
- 4 Principles of Auditing- Tondon
- 5 Selecting the Computer System- Chorafas
- 6 System Analysis & Data Processing: Subramaniam and Menon
- 7 Computer and Data Processing- Gordon B. Davis (Asian Edition)

23

MCCA IV Semester

112

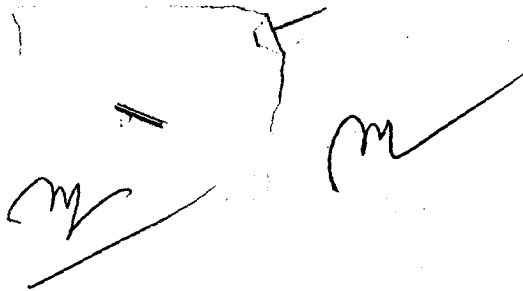
MCC421: Dissertation

Max. Marks: 100

Project Work- 50 marks and Viva- Voce- 50 marks

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 College so as to reach the University before three weeks of the commencement of Examination.
6. Viva-Voce Exam of Dissertation should cover aspects related to the Dissertation. Viva-Voce Exam will be conducted by External Examiner, who will be appointed by the University.




24

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Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR