

Department of Accountancy and Statistics
Mohanlal Sukhadia University, Udaipur
M.Com (Accountancy & Statistics) (Semester Scheme)

Courses of Study
(Effective from July, 2015)

Paper Code	Paper no.	Nomenclature of Paper	Maximum Marks
Semester 1			
41801	1.1	Advanced Accounting	100
41802	1.2	Service Tax Laws & Practice	100
41803	1.3	Advanced Statistical Analysis	100
41804	1.4	Security Analysis and Portfolio Management	100
41805	1.5	International Financial Reporting Standards I	100
41806	1.6	Operations Research	100
		Total	600
Semester 2			
42801	2.1	Advanced Cost Accounting	100
42802	2.2	Indirect Tax	100
42803	2.3	Advanced Financial Management	100
42804	2.4	International Accounting	100
42805	2.5	International Financial Reporting Standards II	100
42806	2.6	Accounting Information Systems	100
		Total	600
Semester 3			
43801	3.1	Government Accounting	100
43802	3.2	Income Tax	100
43803	3.3	Research Methodology and Quantitative Techniques	100
43804	3.4	Contemporary Auditing	100
43805	3.5	International Financial Reporting Standards III	100
43806	3.6	Computer Applications in Accountancy and Statistics	100
		Total	600
Semester 4			
44801	4.1	International Financial Management	100
44802	4.2	Tax Planning	100
44803	4.3	Ethics in Accounting	100
44804	4.4	Auditing Standards	100
44805	4.5	International Financial Reporting Standard IV	100
44806	4.6	Comprehensive Viva Voce	100
		Total	600

- **Note:** Comprehensive Viva-Voce shall be conducted by a panel of examiners consisting of Senior Most Professor, HOD, and External Expert.

M.Com Accountancy & Statistics
FIRST SEMESTER

Paper 1.1 – Advanced Accounting

Unit – I

Amalgamation of companies (Advanced) including intercompany balances, Intercompany holdings, Internal Reconstruction including preparation and implementation of reconstruction scheme

Unit – II

Liquidation of companies: Consequences, List ‘B’ contributories, preferential creditors, liquidators and receivers final statements and preparation of statement of affairs and List ‘H’.

Unit – III

Accounts of Holding Companies: provisions of section 129 of Companies Act 2013, preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings

Unit – IV

Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition.

Unit – V

Financial reporting by mutual funds, NBFC, Merchant Bankers, Stock and Commodity Markets intermediaries

Suggested Readings:

Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi).

Khandelwal, M.C. :Higher Accounting (English & Hindi).

Maheshwari, S.N. : Advanced Accountancy Vol. II

Sehgal Ashok and Sehgal Deepak :Advance Accounting Vol. II

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