

Department of Accountancy and Statistics
Mohanlal Sukhadia University, Udaipur

M.Com (Accountancy & Statistics) (Annual Scheme)

Courses of Study

(With Effect From July, 2015)

Paper Code	Paper no.	Nomenclature of Paper	Maximum Marks
Previous			
4801	1.1	Advanced Accounting	100
4802	1.2	Advanced Cost & Management Accounting	100
4803	1.3	Advanced Auditing	100
4804	1.4	Tax Laws and Planning	100
4805	1.5	Research Methodology and Quantitative Techniques	100
		Total	500
Final			
5801	2.1	International Financial Reporting Standards	100
5802	2.2	Indirect Tax	100
		Any Three	
5803 A	2.3	Government Accounting	100
5803 B	2.4	Ethics in Accounting	100
5803 C	2.5	IFRS for Small and Medium- sized Entities (SMEs)	100
5803 D	2.6	Computer Applications in Accountancy and Statistics	100
5803 E	2.7	Practical Taxation	100
5803 F	2.8	Advanced Financial Management	100
5803 G	2.9	Security Analysis and Portfolio Management	100
5803 H	2.10	Advanced Statistical Analysis	100
5803 I	2.11	Operations Research	100
5803 J	2.12	Dissertation	100
		Total	500

Note: Non-colligate students can also opt paper code number 5803 D and 5803 E and main examination of these papers shall comprise only practical of three hours duration.

M.Com (Accountancy & Statistics): Previous

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 **International Accounting Standard 12: Income Taxes**

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’. **International Accounting Standard 17: Leases**

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, **International Accounting Standard 23: Consolidated and Separate Financial Statements**

Unit – IV

Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition. **International Accounting Standard 23: Borrowing Cost**

Unit – V

Accounts of Electricity Companies: Replacement of assets, Disposal of Surplus and final accounts. **International Accounting Standard 33: Earning Per Share**

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).