

Syllabus and Course Scheme
Academic year 2022- 23



Master of Commerce - A.B.S.T.
Exam. – 2023

UNIVERSITY OF KOTA
MBS Marg, Swami Vivekanand Nagar,s
Kota - 324 005, Rajasthan, India
Website: uok.ac.in

M.Com. (A.B.S.T.) Exam

DISTRIBUTION OF THE PAPERS

There will be 9 papers in all, of these 9 papers 6 papers will be compulsory and three optional. A candidate will be required to offer Four compulsory papers in previous and remaining two compulsory papers and three optional papers in the final examinations. Each paper will be of 100 marks and three hours duration. Dissertation in lieu of the paper can be offered at the final Examination provided that a candidate secures at least 55 percent marks in the aggregate of the previous examination.

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

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

M.Com. Final (Five Papers – Two Compulsory and Three optional Papers)

Paper – V	Tax Planning and management
Paper – VI	Operational Research.

Optional Paper (Any Three)

Paper – VII	Direct and Indirect Taxes
Paper – VIII	Strategic Financial Management
Paper – IX	Cost and Management Audit
Paper – X	Computer Application in Business
Paper – XI	Security Analysis and Portfolio Management
Paper- XII	Project Planning and Control
Paper- XIII	Business planning & project management (Moocs Cours)
Paper – XIV	Dissertation (Subject to the approval of the topic of survey work by faculty member for Regular Students only).

M.Com (Prev.) Exam
ACCOUNTANCY AND BUSINESS STATISTICS

Paper I : Advanced Management Accounting

Duration : 3 hrs.

Max. Marks : 100

N o t e : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit - I

Introduction, Objective, Scope and Limitation, Functions and Organisation 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.

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 Demat Account.

Unit - IV

Reporting : Presentation of Accounting and Financial data to management through reports and statements, interpretation of reports and statements.

Business forecasting : Techniques of Business Forecasting–Opinion–Polling. Business barometers, survey methods. Sales force Polling, Delphi Technique, Econometric model, Economic- indicators, Cross Impact Analysis, PERT, Morphological analysis.

Capital Budgeting

Unit - V

Decision-Making : The Accountant and decisions, Establishment decisions, Operating decisions, Financial and Non-Financial considerations, New aids to decision making, Dividend Policies.

Books Recommended :

- 1 J. Batty : Management Accountancy
- 2 S.N. Chakrabarty : Management Accountancy
3. S.P. Gupta : Management Accounting
4. M.D. Agrawal and N.P. Agrawal: Financial Management,(Ramesh Book Depot)
5. Agrawal & Agrawal, Sharma : Maangement Accountancy, (Ramesh Book Depot)

Books for Reference :

- 1 S.B. Choudhary : Management Accounting
- 2 Khan & Jain : Management Accounting
- 3 S.N. Maheshwari : Management Accounting
- 4 Kuchhal : Financial Management

Paper II - Statistical Analysis

Duration : 3 hrs.

Max. Marks : 100

N o t e : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit - I

Sampling and Data Collection. Data sources, Methods, Statistical Analysis and Operation Designs. Review of Sampling methods, Analysis of Research data. Preparation of report. Statistical Quality Control.

Unit - II

Interpolation and extropolation : 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 Artibutes, Meaning, classification according to Attributes. Methods of calculation of Association between attributes, partial association, consistence of data.

Unit - III

Probability: simple and compound probabilities Bay's Theorems, 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, t-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 |
| 4. D.N. Elhance | : | Fundamentals of Statistics. |

Books References :

- | | | |
|----------------------|---|---------------------------------|
| 1. Waugh, A.E. | : | Elements of Statistical Methods |
| 2. Walbes and Robers | : | Statistics A New Approach |

Paper - III - Corporate Financial Accounting

Duration : 3 hrs.

Max. Marks : 100

N o t e : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit - I

An overview of I.F.R.S. (international Financial Reporting Standards) Meaning and Scope of Standards. Compliance with standards, Conceptual Framework of IFRS, objectives. Procedure for issuing standards.

Final accounts and financial statements of company. Corporate Governance. Determination and disposal of profits with special reference to companies Act. 2013. Hotel Accounting.

Unit - II

Accounting for intangible assets. Accounting for Govt. Grants. Accounting for Investment & Stock market transactions.

Unit - III

Internal Reconstructions, Accounting issues relative to Merger and Acquisition of Companies, Problems of Demerger.

Unit - IV

Accounts of Holding and Subsidiary companies under the Companies Act 2013. Preparation of consolidated Balance sheet and profit & Loss Accounts, Accounts of Companies in Liquidation.

Unit - V

Final Accounts of Banking and Insurance Companies (Excluding Life Insurance)
Environmental Accounting (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

Books for Reference :

- 1 Pickles : Accountancy
- 2 Spicer & Pegler : Book - Keeping and Accounts
- 3 Davidson & Others : Inflation Accounting (Tata McGraw Hills, New Delhi)

Paper IV : Cost Accounting & Managerial Decisions

3 hrs. Duration

Max. Marks : 100

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

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

Standard Costing-emphasis on overhead variances. Budgetary control, Zerobase budgeting and Performance budgeting. Uniform Costing, Inter firm comparison.

Unit - III

Marginal Costing and Break Even Analysis. Marginal costing and Managerial decisions transfer pricing - Divisional performance and Transfer Pricing. Corporate view point. Transfer pricing determination. Transfer pricing in international business.

Unit - IV

Cost Control Accounts .

Cost Accounting Standards.

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
- 2 Charles Horngren : Cost Accounting : A Managerial Emphasis.
- 3 Bhar : Cost Accounting : Methods and problems.
- 4 M.L. Basu : Costing
- 5 Oswal Maheshwari, Modi and Gupta : Cost Accounting & Cost Control
(Ramesh Book Depot) Jaipur
- 6 Jain, Shah, Sharma, Agrawal : Advance Cost Accounting. (Ramesh Book
Depot) Jaipur
- 7 Swaminathan : Lectures in Costing

Books for Referances:-

- 1 Omler & Brown : Weldon's Cost Accounting and costing methods.
- 2 Nikerson : Managerial cost Accounting Analysis
- 3 Baken & Jacobsen : Cost Accounting.
- 4 Thomas : Reading in Cost Accounting
- 5 Horngren and Foster :- Cost Accounting A managerial Emphasis
- 6 Scott J.A. : Budgetory control and standard costs.
- 7 Harrison :- Differential Cost and Management Decisions
- 8 Gardener : Profit Management & Control.

M.Com. ABST (Final)

Paper-V- Tax Planning and Management

Duration : 3 hrs.

Max Marks : 100

N o t e : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit-I

Basic frame work of direct taxes in India. Inter-relation between different direct taxes. Concept and significance of tax-planning. Problems of tax-planning. Recognised methods of tax-planning for Salaries.

Unit-II

Problems of Tax-planning in context of Administrative legislation organizational problems of Tax management. Depreciation and Tea, Coffee and Rubber development account.

Deductible and Non-deductible expenses. Tax planning for the income relating to Business and profession.

Unit-III

Tax incentives for Industrial Growth, Tax holidays and other reliefs and Rebates for Industry. Tax planning for capital gain.

Unit-IV

Concept of Tax–evasion and Tax avoidance. Difference between tax-planning, Tax evasion and tax avoidance. Anti avoidance provisions-diversion of income. Set-off and carry forward of losses.

Investment Planning :

Unit-V

Impact of Direct Taxes on Economic Growth Different Concepts of Income

Tax Planning relating to Amalgamation and Merger of companies, Tax considerations in respect of managerial decisions like make or buy, own or lease, drop or continue, sale in domestic market or exports, issue of shares or debentures, repair or replacement decisions.

Tax Planning through establishing Joint Venture Abroad.

Books Recommended :

1. Patel, Choudhary, Punjabi, Goyal, Gupta – Tax Planning and Tax Management.
2. Pooter, D.C. Monroe, H.H. and steward : Tax Planning with precedents.
3. Sharma, Sharma : Taxation and Tax Planning.
4. Sighania V.K. – Direct Tax Laws
5. Agawal R.K. – Tax Planning for Companies
6. Lakhotia R.N. – Corporate Tax Planning.

Paper-VI Operations Research

Duration – 3 hours

Max. Marks : 100

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit-I

The nature and scope of operational research. Basic concepts in operations research an basic definition. Techniques of operational research. Phases in quantitative Techniques.

Linear Programming : Introduction, Problem formulation, Graphical and simplex methods for solving L.P.P. Primal – Dual relationship. Applications of Linear Programming.

Unit-II

Transportation and Assignment problem. Input-Output Analysis.

Unit-III

Queuing Theory, Simulation. Decision Theory.

Unit-IV

Replacement Theory. Game Theory – methods and techniques.

Concept of a productivity, measurement of productivity.

Unit-V

Network analysis : CPM, PERT scheduleing and crashing of projects.
Value analysis.

Book Recommended :

1. Levin and Rubin, McGraw Hill.
2. Hadley & Whrithin : PERT. CPM and Marketing Management & Inventory control.
3. Chruchman, C. West L. : Introduction of operations research.
4. V.K. Kapoor – quantitative techniques, System analysis and data processing.
5. संक्रिया विज्ञान – माथुर, खण्डेलवाल, गुप्ता, गुप्ता अजमेरा बुक डिपो

Optional Paper :

Paper-VII – Direct and Indirect Taxes

Duration : 3 hours

Max. Marks : 100

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. **Total marks : 10**

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. **Total marks : 50**

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. **Total marks : 40**

Unit-I

Detailed study of income tax law and rules with reference to assessment of companies. Computation of tax liability.

Unit-II

Assessment of co-operative societies and non-residents. Computation of Tax liability. Representatives assessee, Assessment procedure.

Unit-III

CGST/SGST- Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

Unit-IV

CGST/SGST- Time and value of supply of goods and/ or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit-V

CGST/SGST- Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Books Recommended:

1. Singhania V.K. – Direct Tax Laws
2. Malhotra H.C. – Law and Practice of Income Tax
3. Palkhiwala N.A. – Law and Practice of Income Tax
4. Abhishek Rastogi: Professionals guide to GST Ideation to reality (2017)
5. Custom Act 1962 and Rules
6. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
7. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
8. Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
9. Rajat Mohan: illustrated guide to GST (2017)

Paper-VIII – Strategic Financial Management

Duration : 3 hours

Max. Marks : 100

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks: 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks: 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks: 40

Unit-I

Introduction – Evolution of Business Finance; Meaning, objectives, scope and functions of financial Management.

Indian Financial system and its changing nature, Tasks and responsibilities of a Modern Finance Manager, Financial Policy and corporate strategy, strategic decision Making Framework. Strategic Financial Planning, Planning for sustainable Growth.

Unit-II

Investment Evaluation Criteria: Pay Back and ARR Method, Net present value method, Internal Rate of Return Method and Profitability Index Method.

Investment Decisions : Capital Budgeting decisions- The Accept Reject Decisions, Replacement decision, Mutually Exclusory Decisions

Unit-III

Indian Capital Market Pay: Role of Primary and Secondary Market, Capital Market Instruments, Financial Derivatives–option, call option, put option, options trading in India.

Options Valuation Techniques- Binomial Model, Black scholes option Pricing Model.

Unit-IV

Mutual Funds: Regulatory Framework, Mutual funds and capital market, Future of Mutual Funds Industry.

Venture Capital Financing : The process of Venture Capital Financing, Development of Venture Capital in India. Future prospect of Venture Capital Financing.

Unit-V

Security Analysis: Marketing of Securities, Dividend policy –Type of dividend Walter model Gordon model, M.M. model.

Book Recommended :

1. Financial Management : I.M. Pandey – Vikas Publishing House, New Delhi- 110014
2. Financial Management : Vrinda Publication Delhi – 110 091
3. Basic Financial Management : Dr. R. P. Rustagi, Sultan Chand & Sons, New Delhi – 110 0062
4. Financial Management – Agarwal, Agarwal – Ramesh Book Depot, Jaipur

Paper-IX Cost & Management Audit

Duration : 3 hours

Max. Marks : 100

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit-I

Concept of Management and Operational Audit. Its nature and purpose.
Management Audit Programme.

Specific Areas of Management and Operational Audit. Review of Internal Control.
Review of Purchasing Operation.

Unit-II

Review of Selling and Distribution Policies and Programmes.

Review of Manufacturing operations.
Review of Efficiency of Management information system.
Review of Personal Policies.
Appraisal of Management Decision.

Unit-III

Propriety Audit, Its concepts, Property Audit for Public Sector Companies with reference to Section 619 of the companies Act of India 1956.

Audit of Public Sector Companies by Audit Boards Comprising a Spectrum to Professional Discipline.
Requirement of Audit under Section 227 (4A) of Companies Act 1956.

Unit-IV

Cost Audit : Meaning, Object, Advantage, Cost Audit of Material, Labour and Overhead.
Appointment, Rights, Duties and Liabilities of Cost auditor under the companies Act 1956. Cost Audit report.

Audit and investigations for specific purpose. Advance Report writing with reference to specific situations and problems.

Unit-V

Special audit, Problem of banks. Holding and subsidiary companies and co-operative societies.
Performance/Efficiency Audit of companies.

Books Recommended :

1. Lindbery and Cosing : Operations Auditing.
2. Rose T.G. : Management Audit
3. Kamal Gupta : Contemporary Audit
4. जैन, खण्डेलवाल एवं पारीक : प्रबन्ध अंकेक्षण ;रमेश बुक डिपो, जयपुर)
5. एन.पी. अग्रवाल : प्रबन्ध अंकेक्षण

Paper-X Computer Application in Business

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit-I

Computer Hardware : Computer System as information processing System, Computer System Differences. Type of Computer Systems. Hardware options CPU. Input Devices, Output devices storage devices. Configuration of hardware devices and their application.

Personal Computers :

PC and its main components. Hardware configuration, CPU and Clock speed. RAM and secondary storage devices other peripherals use with PC factors influencing PC performance PC as a virtual office.

Unit-II

Modern Information Technology : Basic idea of local area network (LAN) and wide area network (WAN) Email. Internet technologies access devices. Concept of a world wide web and internet browsing multimedia.

Introduction to Operation System

Software needs operating systems application softwares, Programming Languages. DOS; Windows – Window Explorer, Print Manager, Control panel, Paint Brush, Calculator, Desk Top, My Computer, Settings. Find, Run, UNIX.

Unit-III

Word Processing : Introduction and Working with MS WORD in MS Office, Word Basic Commands. Formatting Text and Documents sorting and labels working with graphics introduction to mail merge.

Spread Sheets : Working with excel formatting, functions, chart, features. Working with graphics in excel, using worksheets as data base in accounting marketing, finance and personnel areas.

Unit-IV

Presentation with power point power point Basis, creating presentation the easy way working with graphics in power point. Show time, sound effects and animation effects.

Introduction to Spread sheet application for Data Sheet Analysis :

Structure of Spread sheet and its applications to accounting, Finance and marketing functions of business creating a dynamic sensitive work sheet, concept of absolute and relative cell reference, using various built in functions mathematical, statistical. Logical and finance functions goal seeking and solver tools, using graphics and formatting of work sheet, sharing data with other desktop applications. Strategies of creating error free worksheet.

Unit-V

Introduction to Accounting Packages :

Preparation of vouchers, invoice and salary statements, maintenance of inventory records, maintenance of accounting books and final accounts, financial reports generation, practical knowledge on Tally accounting and Tally trade (software), Tally etc. **Introduction to Statistical Packages :** Usage of Statistical packages for Analysis in Research –SPSS software.

Books Recommended :

1. Data, C.J. : An Introduction to database systems, Addison Wesley, Massachusetts.
2. Dinens Sheila S. : Micro office, Professional for Windows 95, Instant Reference, BPB publication, Delhi.
3. Mansfield Rn, : The compact guide to Microsoft office, BPB Publication, Delhi.
4. O'Brain, J.A. Management information system, Tata McGraw Hill, New Delhi.

Paper-XI Security Analysis and Portfolio Management

Duration : 3 hours

Max. Marks : 100

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 50

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 40

Unit-I

Nature & scope of investment, Principles of investment, investment process and investment stage risk and returns its components and measurement and investors attitude towards risk and return.

Unit-II

Investors classification, introduction, features and valuation models of preference shares. Equity shares convertible and non convertible debt securities.

Unit-III

Approaches to security market analysis. Fundamental analysis Technical analysis. Efficient market hypothesis and its testing and implication.

Unit-IV

Concept of port folio. Traditional protfolio management and modern investment process. Portfolio constrution models. Markowitz model, shape index model.

Unit-V

Capital Asset Pricing model. Characteristic line. Factor model and arbitrage pricing performance evaluation and managed portfolio . Portfolio revision techniques.

Books Recommended :

1. V.K. Bhalla – Investment Management Security Analysis and Port folio Management (S. Chand & Sons New Delhi).
2. Donald E. Fisher and Ronal J. Jordan Security analysis and portfolio management CPHI Publication New Delhi.
3. V.A. Avadhani – Invest and Security Markets in India (Hemalaya Publication Bombay).
4. Punithavathy Pandian – Security Analysis and Portfolio Management Vikas Publishing House Pvt. Ltd., New Delhi.

Paper-XII Project Planning and Control

Duration : 3 hours

Max. Marks : 100

N o t e : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. **Total marks : 10**

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. **Total marks : 50**

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. **Total marks : 40**

Unit-I

Project Planning and Phase : Need and Importance, Phases of Capital budgeting, Project analysis fact, Resource Allocation framework (investment strategies, portfolio planning tools, and interface between strategies planning and capital budgeting), Generation and screening of project ideas.

Unit-II

Project Analysis : Market and Demand Analysis, (including demand forecasting) Technical Analysis and Financial Analysis (Cost of Project, Working Capital Requirement and its financing)

Unit-III

Project Selection : Project cash flows. Time Value of money, cost of capital, Appraisal criteria and analysis of risk.

Unit-IV

Project Management control and review : Project organizations, Planning and Control of project and Human aspects of Profit management, project control tools (Gantt Charts, Linear Off Balance) Need for review, initial review, performance evaluation, a bandonment analysis, evaluating the capital budgeting system.

Unit-V

Network Techniques for project Management : Basic concepts of networks. Line estimation and determination of critical path (for both PERT and CPM Models) network cost systems and activity crashing.

Books Recommended :

1. Prasanna Chandra : “Project Planning Analysis, Selection, Implementation and Review” Tata McGraw Hill, New Delhi.
2. P. Gopal Krishnan and E. Rama Moorthy. “Tent book of Project Management” Tata McGraw Hill New Delhi.
3. Rajeev Ananad, “Project Profiles with Model Franchise Agency and Joint Venture Agreement” Bharat Publishers, New Delhi.

Opt. Paper -Paper- XIII Business Planning & Project Management (MOOCs Course) by Dr. Ravi Ahuja Available on SWAYAM PORTAL

Opt. Paper-XIV Dissertation

Max. Marks : 100

This paper is in lieu of a paper as have a secured at least 55% marks in aggregate of all the papers prescribed for the previous examination. (Subject to the approval of the topic of survey work by faculty member, for regular students only).