शहीद महेन्द्र कर्मा विश्वविद्यालय, बस्तर जगदलपुर (छ.ग.)

SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTAR
JAGDALPUR, CHHATTISGARH

SYLLABUS
M.Com. (Previous)
and
M.Com. (Final)
(Annual Examination Pattern)
Session 2021-22

Syllabus, Course Structure and Scheme of Examination of

MASTER OF COMMERCE (M.COM.)

(Previous and Final)

2 Year Postgraduate Degree Programme/Course

(वार्षिक परीक्षा प्रणाली/पध्दति– अमहाविद्यालयीन परीक्षार्थियों के लिए)

(Annual Examination Pattern–For Non-Collegiate Examinees only)

Under the Faculty of Commerce

For Affiliated Colleges of Shaheed Mahendra Karma Vishwavidyalaya, Bastar, Jagdalpur

एम.कॉम. (पूर्व) M.Com. (Previous)			
Paper No.	**Title of Papers**	**Max. marks**	**Minimum Passing marks**
अनिवार्य प्रश्नपत्र (Compulsory Papers) **Important Note:** एम.कॉम. (पूर्व) में निम्नलिखित पांच अनिवार्य प्रश्नपत्र (**Five Compulsory Papers**) होंगे। प्रत्येक प्रश्नपत्र **100** अंक के होंगे।			
I	प्रबन्धकीय अर्थशास्त्र (Managerial Economics)	**100**	**36**
II	वृहत (उच्चतर) लेखांकन (Advanced Cost Accounting)	**100**	**36**
III	प्रबंधकीय निर्णयों के लिये लेखांकन (Accounting for Managerial Decisions)	**100**	**36**
IV	सांख्यिकीय विश्लेषण (Statistical Analysis)	**100**	**36**
V	निगमित विधि संरचना (Corporate Legal Frame Work)	**100**	**36**
	Total	**500**	

एम.कॉम. (अंतिम) M.Com. (Final)			
Paper No.	**Title of Papers**	**Max. marks**	**Minimum Passing marks**
अनिवार्य प्रश्नपत्र (Compulsory Papers) **Important Note:** एम.कॉम. (अंतिम) में निम्नलिखित तीन अनिवार्य प्रश्नपत्र (**Three Compulsory Papers**) होंगे। प्रत्येक प्रश्नपत्र **100** अंक के होंगे।			
I	प्रबन्धकीय अवधारणाएं एवं संगठनात्मक व्यवहार (Management Concepts and Organisational Behaviour)	**100**	**36**
II	उच्चतर लागत लेखांकन (Advanced Cost Accounting)	**100**	**36**
III	आयकर विधान एवं कर नियोजन (Income Tax Law & Tax Planning)	**100**	**36**
Optional/Specialization			

SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTAR, JAGDALPUR
SESSION 2021-22

Important Note: एम.कॉम. (अंतिम) में निम्नलिखित चार वैकल्पिक समूह होंगे, जिनमें से परीक्षार्थियों को किसी एक वैकल्पिक समूह **A, B, C,** अथवा **D** (**Any One Group**) का चयन करना होगा। चयन किये गए विषय समूह के दोनों प्रश्नपत्र अनिवार्य (**Two Compulsory Papers**) होंगे। प्रत्येक प्रश्नपत्र **100** अंक के होंगे।

1. Optional Group - (A) Marketing (विपणन)
2. Optional Group - (B) Management (प्रबंध)
3. Optional Group - (C) Banking and Insurance (बैंकिंग एवं बीमा)
4. Optional Group - (D) Taxation and Accounting (करारोपण एवं लेखांकन)

Optional/Specialization Group – A Marketing (विपणन)			
Paper No.	**Title of Papers**	**Max. marks**	**Minimum Passing marks**
I	विपणन प्रबन्ध (Marketing Management)	**100**	**36**
II	ग्रामीण, कृषि एवं अन्तर्राष्ट्रीय विपणन (Rural, Agricultural and International Marketing)	**100**	**36**
Optional/Specialization Group – B Management (प्रबंध)			
Paper No.	**Title of Papers**	**Max. marks**	**Minimum Passing marks**
I	वित्तीय प्रबन्ध (Financial Management)	**100**	**36**
II	मानव संसाधन एवं उत्पादन प्रबन्ध (Human Resource and Production Management)	**100**	**36**
Optional/Specialization Group – C Banking and Insurance (बैंकिंग एवं बीमा)			
Paper No.	**Title of Papers**	**Max. marks**	**Minimum Passing marks**
I	बैंकिंग व्यवहार एवं संस्थाएं (Banking Practices and Institutions)	**100**	**36**
II	बीमा के सिद्धान्त एवं व्यवहार (Principles and Practices of Insurance)	**100**	**36**
Optional/Specialization Group –D Taxation and Accounting (करारोपण एवं लेखांकन)			
Paper No.	**Title of Papers**	**Max. marks**	**Minimum Passing marks**
I	भारत में करारोपण (Taxation in India)	**100**	**36**
II	लेखांकन पद्धतियाँ (Accounting Method)	**100**	**36**
	Total	**500**	
	Grand Total 500+500 =	**1000**	

एम.कॉम. (पूर्व)

M.Com. (Previous)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – प्रथम

Paper-I

Managerial Economics

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE -

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

UNIT-I Nature and Scope of Managerial Economics: Nature and Scope of Managerial Economics: Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts- incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.

UNIT-II Demand Analysis: Demand Analysis: Individual and market demand functions Law of demand, determinants of demand; Elasticity of demand - its meaning and importance; Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions.

Theory of consumer Choice: Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

UNIT-III Production Theory: Production Theory: Production function - production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation; Economic value analysis; Short and long run cost functions - their nature, shape and inter-relationship; Law of variable proportions; Law of returns to scale.

UNIT-IV Price Determination under Different Market Conditions: C Price Determination under Different Market Conditions: haracteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.

Pricing Practices: Pricing Practices: Methods of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.

UNIT-V Business Cycles: Business Cycles: Nature and phases of a business cycle; Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

Inflation: Inflation: Definition, Characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

REFERENCES :-

1. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
2. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
3. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
4. Dholakia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.
5. Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
6. Gough, J.and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
7. Haynes, W.W., V.L. Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, Delhi
8. Petersen, H.Craig and W.Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
9. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
10. Virian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi.
11. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.
12. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi. Adhikary M Business Economics, Excel Books, New Delhi.

REFERENCE BOOKS:

1.	Spencer	:	Managerial Economics
2.	Farrar & Meyer	:	Managerial Economics
3.	Nummers	:	Managerial Economics
4.	F. E. Gillis	:	Managerial Economics
5.	Colberg	:	Business Economics
6.	Coppnak	:	Economics of the Business Firm
7.	Macnair Mefiam	:	Problems of Business Economics
8.	Stigler	:	Theory of Prices
9.	Bain	:	Price Theory
10.	Baumol W. U.	:	Economic Theory & Operational Analysis
11.	Cohens Cyert	:	Theory of the Firm
12.	D.S.Watson	:	Price Theory & its Uses.

RECOMMENDED BOOKS:

1.	Savage & Small	:	Introducton to Managerial Economics
2.	Dafty	:	Managerial Economics
3.	Joel Dean	:	Managerial Economics
4.	Haynes & Note	:	Managerial Economics
5.	Varshney & Maheshwari	:	Managerial Economics
6.	H. Rahman	:	Managerial Economics

एम.कॉम. (पूर्व)

M.Com. (Previous)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – द्वितीय

Paper-II

Advanced Accounting

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE:

The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

UNIT-I Accounting for issue, forfeited and redemption of shares and debentures.
Final accounts and financial statements of companies

UNIT-II Amalgamation and Internal REconstruction of companies as per accounting standard-14.

UNIT-III Accounting for holding and subsidiary companies.
Accounts relating to liquidation of companies.

UNIT-IV Account of public utility concerns: Double Account system.
Accounts of banking companies.

UNIT-V Royalty accounts, Voyage accounts and Investment accounts.

REFERENCES:

1. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J. and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C., L.A Bernstein. And K.R Lambert: Advanced Accounting, lrwin, Chicago.
4. Fischer, P.M., W.J Taylor and J.A Leer: Advanced Accounting, South-Western, Ohio.
5. Gupta, R.L: Advanced Financial Accounting, S.Chand & Co., New Dehli.
6. Keiso D.E. and J.J Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
7. Maheshwaari, S.N: Advanced Accountancy - Vol.II, Vikas Publishing House, New Delhi.
8. Monga, J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi
9. Neigs, R.: Financial Accounting, Tata McGraw Hill, New Delhi.
10. Shukla, M.C. and T.S. Grewa: Advanced Accountancy, Sultan Chand & Co., New Delhi.
11. Warren, C.S. and P.E. Fess: Principles of Financial and Managerial Accounting, South Western, Ohio.

BOOKS RECOMMENDED:

1.	Plekles and Duakerley	:	Accountancy
2.	Wilson	:	Company Accounts
3.	Diskson	:	Accontancy
4.	J.R. Batlboi	:	Advanced Accounting
5.	R.R. Gupta	:	Advanced Accounting
6.	S.M. Shukla	:	Advanced Accounting
7.	Shukla and Grewal	:	Advanced Accounting
8.	H. Chakravarty	:	Advanced Accounts
9.	Dr. Sukla Avam Agrawal	:	Advanced Accountancy

10.	Dr. S.S.Gupta	:	Advanced Accounts
11.	R.L. Gupta	:	Accountancy
12.	जे.के. अग्रवाल	–	वृहद लेखा कर्म
13.	जे.के. अग्रवाल	–	उच्च वित्तीय एवं कंपनी लेखांकन
14.	आर.के. गुप्ता	–	उन्नत लेखांकन
15.	Basu Das	:	Advanced Accounting
16.	S.N. Maheshwari	:	Advanced Accounting
17.	Karim, Khanuja and Mehta	:	Advance Accounts

एम.कॉम. (पूर्व)

M.Com. (Previous)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – तृतीय

Paper-III

Accounting for Managerial Decision

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

UNIT-I Introduction of Accounting: Management accounting as a area a accounting; Objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities.

Accounting Plan and Responsibility Centres: Meaning and significance of Accounting Plan and Responsibility Centres: responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre; Problems in transfer pricing; Objectives and determinants of responsibility centres.

UNIT-II Budgeting: Definition of budget; Essentials of budgeting; Types of budgets - Budgeting: functional, master, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.

Standard Costing and Variance Analysis: St Standard Costing and Variance Analysis: andard costing as a control technique; Setting of standards and their revision; Variance analysis - meaning and importance, kinds of variances and their uses - material, labour and overhead variances; Disposal of variances; Relevance of variance analysis to budgeting and standard costing.

UNIT-III Marginal Costing and Break-even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy dicisions and discontinuation of a product line etc.

UNIT-IV Analysing Financial Statements: Horizontal, vertical and ratio analysis; Cash flow analysis. Fund flow analysis.

UNIT-V Contemporary Issues in Management Accounting: Value chain analysis; Activity based costing; Quality costing; Target and life cycle costing.

Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

REFERENCES:

1. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.
2. Barfield, Jessie, Ceily A.Raiborn and Michael R.Kenney: Cost Accounting: Traditions and lnnovations, South - western College Publishing, Cincinnati, Ohio.
3. Decoster, Don T. and Elden L. Schafe: Management Accounting: A Decision Emphasis, John Wiley and Sons Inc., New York.
4. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D.lrwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati. Ohio.
5. Horngran, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.
6. Horngren, Charles T., George Foster and Srikant M.Dalior: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.
7. Lall, B.M., and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi. Pandey, I.M: Management Accounting, Vani Publication, Delhi
8. Welsch Glenn A., Ronald W.Hilton and Paul N. Gordon: Budgeting, Profit Planning and Control, Prentice Hall, Delhi.

RECOMMENDED BOOKS:

1.	Anthony Robert N.	:	Management Accounting
2.	Gillet	:	Management and the account
3.	Willsmore	:	Business, Business Budget and Budgetary Control
4.	Rose U. Fahri	:	Higher Management Control
5.	Guthmann HG	:	Analsy of Financial Statement
6.	Smith and Ashburn	:	Financial and Administrative Accountancy
7.	Pinkless and Duakaraley	:	Accountancy
8.	Manmohan A Goyal	:	Mangement Accounting
9.	जे.के. अग्रवाल, आर के अग्रवाल	:	प्रबंधकीय लेखांकन
10.	ए.पी. गुप्ता	:	प्रबंध लेखांकन
11.	के.जी. गुप्ता	:	प्रबंधकीय लेखांकन
12.	एस.एन. माहेश्वरी	:	प्रबंधकीय लेखांकन
13.	एम.आर. अग्रवाल	:	प्रबंधकीय लेखांकन
14.	पी. मिश्रा	:	प्रबंध लेखांकन
15.	डॉ. बी.पी. अग्रवाल, डॉ. मेहता	:	प्रबंधकीय लेखाविधि

एम.कॉम. (पूर्व)

M.Com. (Previous)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – चतुर्थ

Paper-IV

Statistical Analysis

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE:

The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

UNIT-I Statistics - Definitions, Characterstics, Scope & Nature, Functions, limitations, Distrust - and misuse, importance & Statistical Investigations. Classification & Tabulation

Data Sources - Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources of Secondary data.

UNIT-II Dispersion, Co-efficient of variance and skewness, correlation - Karl Pearsons and spearman's ranking method and Regression analysis, Two variables case.

UNIT-III Probability Theory - Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem. Probability Distributions - Bionomial Poisson and Normal Distributions, Their charecteristics and applications.

UNIT-IV Statistical Decision Theory - Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.

Statistical Estimations and Testory - Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling; test Z Tests, T Tests & F Tests.

Association of Attributes - Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (youle method) Expected frequencies & Illusery Association.

UNIT-V Statistical Quality Control - Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

Interpolation and Extrapolation - Prabolic Boinomial, Newton and longrages method.

REFERENCES:

1. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi.
2. Heinz, Kohler: Statistics for Business & Economics, Harper Collins, New York.
3. Hien, L.W: Quantitative Approach to Managerial Decisions, Prenctice Hall, New Jesery.
4. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins, NY.
5. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
6. Watsnam Terry J. and Keith Parramor; Quantitative Methods in Finance, International Thompson Business Press, London.
7. Research disign, Types of Research, Formulation of Research Proposal Source of Information and writing of reports.

BOOKS RECOMMENDED:

1.	D.N.Elhance	:	Fundamentals of Statistics
2.	E.G.Grant	:	Statistical Quality Control
3.	Ma.N.Murty	:	Sampling theory and methods
4.	S.P.Gupta	:	Statistical Methods
5.	S.C.Gupta & Smt. I.Gupta	:	Fundamental of Statistics Himalaya Publishing House Delhi.
6.	D.C.Sancheti & V.K.Kapoor	:	Statistics theory methods & Application
7.	A.N.Sadhu & Amarjeet Singh	:	Research Methodology in Social Science
8.	V.P. Michael	:	Research Methodology in Management
9.	Sethana & Groenaveld	:	Research Methods in Marketing Management
10.	Yule G.V. & KendallM.G.	:	An Introduction to theory of Statistics
11.	Yeats	:	Sampling Methods in Census and Surveys.
12.	Bowley	:	Elements of Statistics
13.	Singh	:	Research Methodology (Hindi)
14.	Mukherjee	:	Research Methodology
15.	डॉ. एस.एम. शुक्ला	:	सांख्यिकी
16.	एस.डी. सिंह	:	शोध प्रविधि
17.	रविन्द्रनाथ मुखर्जी	:	शोध प्रविधि
18.	कैलाशनाथ नागर	:	सांख्यिकी के सिद्धांत
19.	डॉ. डगरवाल एवं डॉ. गुप्ता	:	उन्नत सांख्यिकी किताब घर ग्वालियर
20.	डॉ. बी.एस. गुप्ता	:	डॉ. बी.एन. गुप्ता साहित्य भवन, आगरा
21.	डॉ. हरिशचंद्र शर्मा	:	रिसर्च मेथाडोलॉजी
22.	Goudy & Hatt	:	Method's in Social Research
23.	Sahu & Singh	:	Research Methodelogy an Social Sciences
24.	पाण्डे एवं बघेल	:	सर्वेक्षण एवं अनुसंधान

एम.कॉम. (पूर्व)

M.Com. (Previous)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – पंचम

Paper-V

Corporate Legal Framework

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operations.

UNIT-I The Companies Act, 1956 (Relevant Provisions): The Companies Act, 1956 (Relevant Provisions): Definition, types of companies Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; Winding up and dissolution of companies.

UNIT-II The Negotiable Instruments Act, 1881: The Negotiable Instruments Act, 1881: Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; Payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments.

UNIT-III Legal Environment for Security Markets: Legal Environment for Security Markets: SEBI Act, 1992 - organisation and objectives of SEBI; Powers under Securities Contract Regulation Act 1956 transferred to SEBI; Role of SEBI in controlling the security markets.

UNIT-IV Restrictive and Unfair Trade Practices: Restrictive and Unfair Trade Practices: MRTP Act 1969-monopolistic trade practices; Restrictive trade practices; unfair trade practices. The Consumer Protection Act, 1986 - salient features; Definition of consumer, rights of consumer; Grievance redressal machinery.

UNIT-V Regulatory Environment for International Business FEMA Act 1999, WTO Regulatory framework of WTO, basic principlesand its charter; WTO-provisions relating to preferential treatment to developing countries; Regional groupings, technical standards anti-dumping duties and other NTBs; Custom valuation and dispute settlement; TRIP and TRIMs.

REFERENCES:

1. Amarchand, D: Government and Business, Tata McGraw Hill, New Delhi.
2. Avadhaani V.A.SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
3. Indian Contract Act, 1872.
4. Ramaiya, A: Guide to Companies Act, Wadhwa Co., 1996.
5. SEBI Act 1992 Nabhi Publication, Delhi.
6. Securities (Contract and Regulation) Act, 1956.
7. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices,
8. Eastern Book Co., LucknoW.
9. Taxman's Company Act, 1998, New Delhi.
10. Taxman's Masters Guide to Companies Act, 1998.
11. Taxman's Mercantile Law, 1997.
12. The Companies Act, 1956.
13. The Instruments Act, 1881.

BOOKS RECOMMENDED:

1. Company Act 1956 (as amended upto date)
2. Rao companies Act, 1956
3. Ramaiya A -A guide to the Company Act.
4. Desai and Shah Company administration under the new companies act.
5. Companies Act. 1948 of England.
6. Annual Report on the working and Administration of the Companies act.
7. R.N. Sharma & Us Rastogi- Company Law & Administration Hindi, Quarterly and Annual Blue Books on Joint Stock Companies published by the Department of Company Law Administration.
8. डॉ. एस.एम. शुक्ला : कम्पनी सन्नियम
9. शर्मा एवं रस्तोगी : कम्पनी एवं प्रशासन
10. मित्तल एवं अग्रवाल : भारतीय कम्पनी अधिनियम, (भारतीय कम्पनी अधिनियम 1956)
11. M.C. Kuchhal : Company Law
12. D.N.K. Shama : Company Law
13. V. Seshavataram Quyan
    Chaoko Paul Coorelius
    G. Ramavstorem : Company Law (S. Chand & Co.)
14. उपाध्याय चतुर्वेदी, गुप्ता, शर्मा : कम्पनी अधिनियम

एम.कॉम. (अंतिम)

M.Com. (Final)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – प्रथम

Paper-I

प्रबंधकीय अवधारणाएँ एवं संगठनात्मक व्यवहार

Management Concepts and Organisational Behaviour

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I **Schools of Management Thought:** Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.

Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;

UNIT–II **Staffing; Directing; Coordinating; Control** - nature, process, and techniques. Organisational Behavior: concept and significance; Relationship between management and organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

UNIT–III **Motivation:** Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McCleland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Group Dynamics and Team Development: Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle centred approach to team development.

UNIT–IV **Leadership: Concept;** Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Organisational Conflict: Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and difunctional organisational conflicts; Resolution of conflict.

UNIT–V **Interpersonal and Organisational Communication:** Concept of two-way communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving communication; Transactional analysis in communication.

Organisational Development: Concept; Need for change, resistance to change; Theories of planned change; Organisational diagnosis; Organisational Development intervention.

एम.कॉम. (अंतिम)

M.Com. (Final)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – द्वितीय

Paper-II

उच्चतर लागत लेखांकन

Advanced Cost Accounting

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I Definition and importance of Cost Accounting. Objects and classification of cost accounts Elements of cost and their accounting. Stores - control and record methods of issue of materials Analysis and Accounting for works and sales expenses, Different Methods of allocating indirect expenses.

UNIT–II Record of wages, Methods of remunerating labour and their effect on cost. Output cost accounts and operating costing.
Financial and costing, records, their reconciliation, Contract cost accounts profit and loss on incompleted contracts and the valuation of work in progress.

UNIT–III Process cost accounts.
Uniform costing & Estimate costing

UNIT–IV Standard costing & Vauiance Analysis (Material, Labour and overheads)
Budgetary control Importance of budgets in accounting. Nature of budgetary control Organization for budgetary control preparation of fixeds variable budgets. Cash Budget, Prodcution and sales Budget.

UNIT–V Marginal costing - Contribution Marginal analysis Vs. Net Profit analysis cost valume, profit studies and break even charts.
Managerlal Decisions Tasted on Marginal and defferential casting.

एम.कॉम. (अंतिम)

M.Com. (Final)

अनिवार्य प्रश्नपत्र **(Compulsory Paper)**

प्रश्नपत्र – तृतीय

Paper-III

आयकर विधान एवं कर नियोजन

Income Tax Law and Tax Planning

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I **Law relating to Income tax:** Brief study of the main provisions of the Indian Income Tax Act of 1961. Important definitions. Income exempted from tax, Residence and Tax liability, calculation of taxable income under the head salary, House property.

UNIT–II **Calculation of taxable income under the head:** Business and profession, Capital gains, Income from other sources, calculation of taxable income and tax of Individual

UNIT–III **Depreciation and Development allowance,** Sef off and carry forward of losses, Return of Income, Deduction of tax at source, Advance payment of tax, Provisional Regular, Exparte and emergency assessment, Re opening of assessment, Appeals & Revisions Reference of High court & Supreme court, offences & penaltion, Income tax authourities.

UNIT–IV **Assessment of Hindu Undividend;** Families; Firms, Association of persons, Companies, Non-residents, Co-operative societies, preparation of income tax returns, Computation of Income Tax.

UNIT–V **Concept of tax planning** Tax avoidance and tax evasions; Tax Planning with reference of location, nature and form of organisation of new business.
Tax planning to Capital Structure, decision dividend policy, Inter corporate dividends and bonus shares.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group - A "Marketing" (विपणन)

प्रश्नपत्र – चतुर्थ

Paper-IV

विपणन प्रबन्ध

Marketing Management

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE:

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

UNIT–I **Introduction:** Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning-an overview.

Market Analysis and Selection: Marketing environment-macro and microcomponents and their impact of marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organisational buyers; Consumer decision-making process.

UNIT–II **Product Decisions:** Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product lifecycle-strategic implications; new product development and consumer adoption process.

UNIT–III **Pricing Decisions:** Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

UNIT–IV **Promotion Decisions:** Communication process; Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection, Advertising effectiveness; Sales promotion tools and techniques.

Marketing Research: Meaning and scope of marketing research; Marketing research process.

UNIT–V **Marketing Organisation and Control:** Organising and controlling marketing operations.

Issues and Developments in Marketing: Social, ethcal and legal aspects of marketing; Marketing of sevices; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group - A "Marketing" (विपणन)

प्रश्नपत्र – पंचम

Paper-V

ग्रामीण कृषि एवं अंतर्राष्ट्रीय विपणन

Rural, Agricultural and International Marketing

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I **Rural Marketing:** Image of Indian Rural Marketing and Approach to Rural Markets of India, Rural Consumer and Demand Dimensions and Market Segmentations, Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks.

Agricultural Marketing: Concept, nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification.

UNIT–II **Market Structure:** Dynamics of Market Structure, Components oa market, Structure and Market forces.

Market Management and Channel Stratery : Modem marketing management and agricultural products, "Structured organized markets commodity exchange and produce exchange, Cash market, Forward Dealing, Exchange Market, Speculative Market, Channels of Distribution for consumer goods, Agricultural Consumer Goods and Agricultural Raw Materials.

UNIT–III **Regulation of Mrkets:** Regulated market, Genesis oa Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India.

Marketing of Farm Products: Packaging - packing and packaging, Packing material, Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Labeling and specification, Storage and Warehousing.

UNIT–IV **International Marketing:** Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functuions and qualities of an Export Manager.

Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, methods, of Pricing, Price quotation.

UNIT–V **Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing.

Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group – B "Management" (प्रबंध)

प्रश्नपत्र – चतुर्थ

Paper-IV

वित्तीय प्रबंध

Financial Management

Maximum Marks: 100
Minimum Passing Marks: 36

OBJECTIVE

The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

UNIT–I **Financial Management:** Meaning, nature and scope of finance; financial goal-profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions.

Capital Budgeting: Nature of investment dicisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.

UNIT–II **Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.

UNIT–III **Operating and Financial Leverage:** Measurement of leverages; Effects of operating and financial leverage on profit; analysing alternate financial plans; combined financial and operating leverage.

Capital structure Theories: Traditional and M.M. Hypotheses - without taxes and with taxes; Detemining capital structure in practice.

UNIT–IV **Divident Policies:** Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.

UNIT–V **Management of Working Capital:** Meaning, significance and types of Woking capital; Calculating operating cycle period and estimation of Woking capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; various committee reports on bank finance; Dimensions of working capital management.

Management of cash, receivables and inventory.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group – B "Management" (प्रबंध)

प्रश्नपत्र – पंचम

Paper-V

मानव संसाधन एवं उत्पादन प्रबन्ध

Human Resource and Production Management

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behaviourial sciences.

Personnel policies, programmes & procedures.

Personnel Department; Personnel Functions, Position of personnel Department & Organizatin of Personnel Mangement.

UNIT–II Man power planning Recruitment and Selection, Training & Development of Employees & Executives.

Promotion, Demotion, Transfers, Absentecism & Turnover.

Performance Appraisal and Merit Ruting, Discipline.

UNIT–III Jobevaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.

Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare.

Motivation and Moral.

UNIT–IV Fundamental of production mangement - Nature, scope, Functins, Problems. Production and Productivity organising for production. Types of manufacturing systems.

Production Planning objectives and methods, Techniques oa process planning, Process design, Factors affecting design Relation with types of manufacturing plant location.

UNIT–V Management of industrial power, work measurement and work standards, Production Control, and inspection.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group – C "Banking and Insurance" (बैंकिंग एवं बीमा)

प्रश्नपत्र – चतुर्थ

Paper-IV

बैंकिंग व्यव्हार एवं संस्थायें

Banking Practices and Institutions

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I **Bank -** Concept, Functions and Services, Bandand Customer Relationship, Concept of customer general relationship, Rights and obligation Termination of Relationship,

Accounts of customers: Various customers account, Opening an account Nomination, Special types of customers - Minors, Pardanshin women, Lunatics, Intoxicated persons, Joint Hindu Family, limited companies and Non-trading concern.

UNIT–II **Employment of Bank Funds,** Importance of Liquidity, cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liuid Assets, Principles of lending, Types of Loan, Interest Tax Act.

Purchase/Discounting of Bill, legal Position, Cheques - Crossing, collection and Payment system securities for Advances, Lien and Mortgage, Hypothecation, Pledge.

UNIT–III **Indian banking system -** Structure of Indian banking system in pre independence and post- independence,

Commercial Banks: Meaning functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.

Development Banks: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI; State development banks, state financial corporations.

UNIT–IV **Non-Banking Financial Institutions:** Concept and role of non banking financial institutions; Sources of finance; Functions of non banking financial institutions; Investment policies of non banking financial institutions in India.

Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview.

Merchant Banking: Concept, functions and growth; Governmet policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.

UNIT–V **Reserve Bank of India:** Organisation, management and functions; Credit creation and credit control; Monetary policy. Banking Regulation Act, 1949, Important features.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group – C "Banking and Insurance" (बैंकिंग एवं बीमा)

प्रश्नपत्र – पंचम

Paper-V

बीमा के सिद्धांत एवं व्यव्हार

Principles and Practices of Insurance

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I Origin of Insurance, its development, and organization Utility of Insurance, Fundamental principles of insurance Insurable Interest, almost good faith, other principles, Indemnity, subbrogation warranties, mitigation of laws, attachment of risk, cause proxima, contribution, hazards physical and morale. Re-Insurance - General Principles, various methods of reinsurance, under - insurance; over-insurance, double Insurance.

UNIT–II Functions & Benefits of Life Insurance, History of Life Insurance Bussiness, Life Insurance Policies, its kinds, procedure for effecting life Insurance, hazards of life, and basis of rating Annuities Condition of life insurance policies.

Premium - Elements of preimium Methods of premium computation, Natural Premium plan, Level premium plan, Net & Gross Premium, loading settlement of claims Role of Life insurance Agent and his working.

Valuation of surplus and investment sources of surplus, and use, Role of Life Insurance Corporation. of India and its development.

UNIT–III Marine Insurance - Essentials of Marine Insurance Contract Marine Insurance Act. 1963. Procedure of Taking out Marine Insurance Policy, kinds of Marine Insurance Policies, Computation of Maine Insurance Premiums and Returns, Marine Losses - Total Loss, Actual and Constructive, Partial Loss - Particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and particular charges.

UNIT–IV Fire Insurance: Physical and moral haxards, functions of fire insurance, history of fire insurance; principles of fire insurance, meaning of fire, characteristics of fire Insurance, Contract rights of insurer under a fire insurance contract, procedure of taking out a fire insurance policy kinds of fire policies, computation of premium under fire insurance policy, fire policy conditions, settlement of claims.

UNIT–V Miscellaneous Insurance Personal accident insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop., and workmen's compensation insurance, Cattle Insurance.

Privatization of insurance in India. Insurance Regulatory & Development Authority Act, 1999, Power and functions of authority.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group – D "Taxation and Accounting" (करारोपण एवं लेखांकन)

प्रश्नपत्र – चतुर्थ

Paper-IV

भारत में करारोपण

Taxation in India

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I Basic Concepts and Definitions, Residential Status and Tax Incidence, Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.
Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.

UNIT–II Return of Income and Assessment, Various Types of Return, Types of Assessment.
Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.
Income Tax Authorities, Appeal and Revisions, Settlement of cases.

UNIT–III Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.
Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation.

UNIT–IV Assessment Procedure, Demand, Refund and Appeal. Central Exise Value Added Tax Credit System (CENVAT), CG.VAT
Nature of customs duty, Types of customs duties, valuation for custom, duty, inclusion and exclusion, valuation under customs act,

UNIT–V Procedures for import and export under Custom Duty.
Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

एम.कॉम. (अंतिम)

M.Com. (Final)

वैकल्पिक समूह **(Optional/Specialization)**

Group – D "Taxation and Accounting" (करारोपण एवं लेखांकन**)**

प्रश्नपत्र – पंचम

Paper-V

लेखांकन पद्धतियाँ

Accounting Methods

Maximum Marks: 100
Minimum Passing Marks: 36

UNIT–I Preparation of Accounts from incomplete records and single entry system. Branch Accounts - Independent and foreign branch, Department accounts.

UNIT–II Lease accounts, Accounting for Price level changes, Human Resource Accounting.

UNIT–III Accounts of Hotel Companies, Accounts for Hospitals, Accounts of professional people.

UNIT–IV Accounting for educational institutions Accounts of Co-operative societies. Accounts of Agricultural farms.

UNIT–V Government Accounting.
Insolvency accounts (individual and firm).