

पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर (छत्तीसगढ़)

एम.कॉम. सेमेस्टर परीक्षा

पाठ्यक्रम (सत्र 2018-19 से लागू)

M.Com. Ist Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्नपत्र I Paper I	प्रबंधकीय अर्थशास्त्र Managerial Economics	80 + 20	101
प्रश्नपत्र II Paper II	वृहत (उच्चतर) लेखांकन Advanced Accounting	80 + 20	102
प्रश्नपत्र III Paper III	आयकर विधान एवं लेखे (Income Tax Law and Accounts)	80 + 20	103
प्रश्नपत्र IV Paper IV	सांख्यिकीय विश्लेषण Statistical Analysis	80 + 20	104
प्रश्नपत्र V Paper V	निगमित विधि संरचना Corporate Legal Framework	80 + 20	105

M.Com. IInd Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्नपत्र VI Paper VI	व्यवसायिक अर्थशास्त्र Business Economics	80+20	201
प्रश्नपत्र VII Paper VII	विषिष्टकृत लेखांकन Specialized Accounting	80+20	202
प्रश्नपत्र VIII Paper VIII	कर नियोजन एवं प्रबन्ध (Tax Planning and Management)	80+20	203
प्रश्नपत्र IX Paper IX	उच्चतर सांख्यिकी Advanced Statistics	80 + 20	204
प्रश्नपत्र X Paper X	व्यावसायिक सन्नियम Business Laws	80 + 20	205

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M.Com. Ist Semester (2018-19)

PAPER-I
MANAGERIAL ECONOMICS

M.M. 80+20

OBJECTIVE:

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

COURSE INPUTS:

- UNIT-1 Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.
- UNIT-2 Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. equi-marginal principle.
- UNIT-3 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.
- UNIT-4 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 tech. technique.
- UNIT-5 Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.

PAPER - II
ADVANCED ACCOUNTING

M.M. 80+20

OBJECTIVE:

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

COURSE INPTS:

- UNIT-1 Accounting for issue, Forfeited and redemption of shares and debentures.
- UNIT-2 Final accounts and financial statements of companies.
- UNIT-3 Accounting issues relative to amalgamation and reconstruction of companies.
- UNIT-4 Accounting for holding and subsidiary companies.
- UNIT-5 Accounts relating to Liquidation of companies.

REFERENCES.

Beams, F.A. : Advanced Accounting, Prentice Hall, ,New Jersey., Dearden, J. and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
Engler, C.L.A Bernstein. and K.R. Lambert: Advanced Accounting, with Chicago. Fischer, P.M.,W.J. Taylor and J.A. Leer: Advanced Accounting, South-Western, Ohio. Gupta. R.L.: Advanced Financial Accounting, S.Chand & Co., New Delhi.
Keiso D.E. and J.J. Weygand: Intermediate Accounting, John Wiley and Sons, NY.
Maheshwari, S.N.: Advanced Accountancy- Vol.II Vikash Publishing House, New Delhi
Monga, J.R. : Advanced Financial Accounting, Mayoor Paperbacks, Noida Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
Neigs, R.F. : Financial Accounting. Tata McGraw Hill, New Delhi.
Shukla, M.G. 'and T.S.Grewal : Advanced Accou'ntancy, Sultan Chand & Co. New Delhi.
Warren, C.S. and P.E. Fess: Principles of Financial and Managerial Accounting, South Western, Ohio.

RECOMMENDED BOOKS: .

1. Plekles and Duakerley : Accountancy
2. Wilson: Company Accounts

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- 3 Diskson: Accountancy
- 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.Shukla Avam Agrawal: Advanced Accountancy
- 10 Dr.S.S. Gupta: Advanced Accounts
- 11 Dr.Karim,Dr.Khanuja & Pro.Mehata : Advanced Accounting
- 12 डॉ. करीम, डॉ. खनूजा एवं प्रो. मेहता : वृहत लेखाकर्म
- 13 जे. के. अग्रवाल तथा आर.के. अग्रवाल : उच्च वित्तीय एवं कम्पनी लेखांकन
- 14 आर.के. गुप्ता : उन्नत लेखांकन
- 15 Basu Das : Advanced Accounting

M. Com - 1st Semester

आयकर विधान एवं लेखे (प्रश्नपत्र - III)

Income Tax Law and Accounts (Paper - Third)

M.M. : 80

OBJECTIVE

The objective of this course is to help student understand and conceptual framework of Income tax.

Unit - I	Law relating to Income tax : Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability.
Unit - II	Calculation of taxable income under the head : Salary and House property.
Unit - III	Depreciation and Development allowance, Calculation of taxable Income under the head : Business and Profession, capital gains, income from other sources.
Unit - IV	Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.

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Unit - V	Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.
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M. Com – 1st Semester

(Compulsory) Paper - IV (Paper Code.....)

STATISTICAL ANALYSIS

M.M.: 80

OBJECTIVE

The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

- UNIT-1 Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation,
- UNIT-2 Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data.
- UNIT-3 Dispersion, Co-efficient of variance and skewness, correlation - Karl- Pearsons and spearman's ranking method and Regression analysis, Two variables case.
- UNIT-4 Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.
- UNIT-5 Probability Distributions - Bionomial, poisson and Normal Distributions, Their characteristics and applications.

M. Com - 1st Semester

UNDER MANAGEMENT BOARD

(Compulsory) Paper - V (Paper Code_____)

OBJECTIVE

CORPORATE LEGAL FRAMEWORK

M.M.: 80

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

- UNIT-1 The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies

Memorandum of association; Articles of. association; Prospectus; Share capital and membership.
- UNIT-2 Meetings and resolutions - Company management; Managerial remuneration; Winding up and dissolution of companies.
- UNIT-3 The Negotiable Instruments Act, 1881 - Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course;
- UNIT-4 Endorsement and crossing of cheque; Presentation of negotiable instruments.
- UNIT-5 Legal Environment for Security Markets: SESI Act. 1992-organisation and objectives of SESI

M.Com. IInd Semester

PAPER - VI
BUSINESS ECONOMICS

M.M. 80+20

OBJECTIVE -

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

- UNIT-1 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-2 Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly,
- UNIT-3 Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.
- UNIT-4 Business Cycles: Nature and phases of the business cycle; Theories of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.
- UNIT-5 Inflation: Definition, Characteristics and types; Inflation in terms of demand- pull and cost-push factors; Effects of inflation.

PAPER - VII
SPECIALISED ACCOUNTING

M.M. 80+20

OBJECTIVE.

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

- UNIT-1 Accounts of General Insurance Companies.
- UNIT-2 Accounts of Banking Companies.
- UNIT-3 Accounts of Public Utility concerns: Double Accounts System.
- UNIT-4 Royalty accounts.
- UNIT-5 Investment accounts.

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M. Com – 2nd Semester

कर नियोजन एवं प्रबन्ध (प्रश्नपत्र – VIII)

TAX PLANNING AND MANAGEMENT (Paper – VIII)

M.M. : 80

OBJECTIVE -

This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.

Unit - I	Calculation of taxable Income and tax of Firm and Companies.
Unit - II	Return of Income, Provisional Regular, Expert and emergency assessment, Re opening of assessment.
Unit - III	Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new
Unit - IV	Tax planning to capital structure, decision dividend policy ; Inter corporate dividends and bonus shares.
Unit - V	Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.

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27-06-18

(Compulsory) Paper - IX (Paper Code _____)
ADVANCE STATISTICS

M.M. : 80

OBJECTIVE

The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

- UNIT-1 Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.
- UNIT-2 Statistical Estimations. and Testory: Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Samplingtest Z tests, T Tests & F Tests.
- UNIT-3 Association of Attributes : Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of 'Actual and (you Ie method) Expected frequency's & Issusery Association. .
- UNIT-4 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, Accep-
tance sampling.
- UNIT-5 Interpolation and Extrapolation - Prabolic Bionomial, Newton and long rages method.

(Compulsory) Paper - X (Paper Code)
Business Laws

M.M. 80

OBJECTIVE

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

- UNIT-1 SEBI Act-1992: Organisation and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.
- UNIT-2 MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices - Meaning, Unfair trade practice, MRTP commission offences and Penalties.
- UNIT-3 Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commis-
sion.
- UNIT-4 FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.
- UNIT-5 W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.

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M. Com. IIIrd Semester (Compulsory Papers)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper - I प्रश्नपत्र - I	प्रबन्ध की अवधारणा (Management Concept)	80+20	301
Paper - II प्रश्नपत्र - II	संगठनात्मक व्यवहार (Organisational Behaviour)	80+20	302
Paper - III प्रश्नपत्र - III	उच्चतर लागत लेखांकन (Advance Cost Accounting)	80+20	303
Paper - IV प्रश्नपत्र & IV	प्रबंधकीय लेखांकन (Management Accounting)	80+20	304
Paper - V प्रश्नपत्र - V	प्रबंधकीय निर्णय के लिए लेखांकन (Accounting for managerial decision)	80+20	305

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27-06-18

M. Com. IVth Semester

Special attention to the Students. Students are required to select any one Specialization out of four suggested below.

Optional - Specialization

Optional Group - (A) Marketing

Optional Group - (B) Management

Optional Group - (C) Banking and Insurance

Optional Group - (D) Taxation and
Accounting

Optional Group - (A) विपणन (Marketing)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – A I प्रश्नपत्र – A I	विपणन के सिद्धान्त (Principle of Marketing)	80+20	401
Paper – A II प्रश्नपत्र – A II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80+20	402
Paper – A III प्रश्नपत्र – A III	विपणन अनुसन्धान (Marketing Research)	80+20	403
Paper – A IV प्रश्नपत्र – A IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80+20	404

Riv
27-06-18

Optional Group – (B) प्रबन्ध (Management)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – B I प्रश्नपत्र – B I	वित्तीय प्रबन्ध (Financial Management)	80+20	411
Paper – B II प्रश्नपत्र – B II	कार्मिक प्रबन्ध (Personnel Management)	80+20	412
Paper – B III प्रश्नपत्र – B III	उत्पादन प्रबन्ध (Production Management)	80+20	413
Paper – B IV प्रश्नपत्र – B IV	व्यूहरचना प्रबन्ध (Strategic Management)	80+20	414

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

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – C I प्रश्नपत्र – C I	बैंकिंग व्यवहार (Banking Practices)	80+20	421
Paper – C II प्रश्नपत्र – C II	भारत में बैंकिंग संस्थाएँ (Banking Institution in India)	80+20	422
Paper – C III प्रश्नपत्र – C III	जीवन बीमा (Life Insurance)	80+20	423
Paper – C IV प्रश्नपत्र – C IV	सामान्य बीमा (General Insurance)	80+20	425

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27-06-18

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

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – D I प्रश्नपत्र – D I	भारत में प्रत्यक्ष कर (Direct Tax in India)	80+20	431
Paper – D II प्रश्नपत्र – D II	एकीकृत वस्तु एवं सेवा कर (Integrated Goods & Service Tax)	80+20	432
Paper – D III प्रश्नपत्र – D III	सेवा के क्षेत्र में लेखांकन (Accounting in Service Sector)	80+20	433
Paper – D IV प्रश्नपत्र – D IV	लेखांकन पद्धतियाँ (Accounting Methods)	80+20	434

महत्वपूर्ण नोट :

1. सत्र 2014–15 से एम. कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में सभी प्रश्न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी।
2. एम. कॉम. चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A), (B), (C) या (D) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न-पत्र अनिवार्य रूप से लेने होंगे।
3. एम. कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन (अधिकतम 50 पृष्ठों का) तैयार करना अनिवार्य होगा। यह प्रतिवेदन वाणिज्य या प्रबन्ध विषय से सम्बन्धित होगा।
4. सभी प्रश्न-पत्रों में लिखित परीक्षा 80 अंकों की तथा 20 अंकों की आन्तरिक मूल्यांकन परीक्षा होगी। आन्तरिक मूल्यांकन के अंक परीक्षार्थियों की उपस्थिति, सेमीनार, शोध एवं शैक्षणिक कार्य में भागिता, इकाईवार मूल्यांकन परीक्षा आदि के आधार पर प्रदान किये जायेंगे।
- 5- आन्तरिक परीक्षा एवं बाह्य परीक्षा में प्रश्नपत्रवार न्यूनतम उत्तीर्णांक 20% होगा। जो अध्यादेश क्रमांक 170 के प्रावधानों के अनुसार बंधनकारी होगा।

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M.Com. Third Semester (Compulsory Paper)

एम. कॉम. तृतीय सेमेस्टर – अनिवार्य प्रश्नपत्र

प्रबन्ध की अवधारणा (प्रश्नपत्र प्रथम)

MANAGEMENT CONCEPT (Paper – First)

M.M. : 80

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behaviour .

Unit – I	Schools of Management Thought : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.
Unit – II	Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;
Unit – III	Staffing; Directing; Coordinating; Control - nature, process, and techniques.
Unit – IV	Motivation : Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
Unit – V	Group Dynamics and Team Development : Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.

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संगठनात्मक व्यवहार (प्रश्नपत्र द्वितीय)

ORGANIZATIONAL BEHAVIOUR (Paper – Second)

M.M. : 80

OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behavior.

Unit – I	Organizational Behaviour : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
Unit – II	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.
Unit – III	Organizational Conflict : Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and difunctional organizational conflicts; Resolution of conflict.
Unit – IV	Interpersonal and Organizational Communication : Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication ; Improving communication; Transactional analysis in communication.
Unit – V	Organizational Development : Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

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ADVANCED COST ACCOUNTING (Paper – Third)**M.M. : 80****OBJECTIVE -**

This course exposes the students to the basic concepts and the tools used in cost accounting.

Unit – I	Introduction – Cost Analysis, concepts and classification, Materials control – Techniques of Materials control.
Unit – II	Labour cost – Computation and control, Overheads – Accounting and Control.
Unit – III	Job, Batch, Contract Costing and operating costing.
Unit – IV	Process Costing, Joint products & By – products costing. Uniform costing and Estimate costing.
Unit – V	Budgetary control – Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.

Paper – IV**प्रबंधकीय लेखांकन (Management Accountin)****OBJECTIVE**

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

COURSE INPUTS-

- UNIT-1 Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.
- UNIT-2 Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centers.
- UNIT-3 Budgeting.: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. .Fixed and flexible budget
- UNIT-4 Standard Costing and Variance Analysis:, Standard 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-5 Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing,

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27-06-18

Marginal costing versus direct, costing;

REFERENCE

- Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South-Western College Publishing, Cincinnati, Ohio. Decoster, Don T. and Elden L. Schafe : Management Accounting: A Decision Emphasis, John Wiley and Sons Inc., New York. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio. Horngren, C.T., Gary L. Sunden and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.

- Horngrén, Charles T., George Foster and Srikanth M. Dalor : Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.
Lall, B.M. and I.C. Jain : Cost Accounting: Principles and Practice, Prentice Hall, Delhi.
Pandey, I.M. : Management Accounting, Vani Publication, Delhi.
Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting, Profit Planning and Control, Prentice Hall, Delhi

BOOKS RECOMMENDED:

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

M. Com – 3rd Semester

Paper – V

प्रबंधकीय निर्णय के लिए लेखांकन (Accounting for managerial decisions)

OBJECTIVE

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

COURSE INPUTS-

- UNIT-1 Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and

Riv
27-06-18

- discontinuation of a product line etc.
- UNIT-2 Analyzing financial Statements: Method, objects and ratio analysis.
- UNIT-3 Cash flow analysis and Fund flow analysis.
- UNIT-4 Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.
- UNIT-5 Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of ,reports," modes of reporting; reporting at different levels of management.
- REFERENCE: .
- Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai. Barfield, Jessie,. Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South-Western College Publishing, Cincinnati, Ohio. Decoster, Don T. and Elden L. Schafe : Management Accounting: A Decision Emphasis, John Wiley and Sons Inc., New York. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio.
- Horngran, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting; Prentice Hall, Delhi.
- Horngren, Charles T., George Foster and Srikant M. Dalior : Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi. Lall, B.M. and I.C.Jain : Cost Accounting: Principles and Practice, Prentice Hall, Delhi. Pandey I.M. : Management Accounting, Vani Publication, Delhi.
- Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting, Profit Planning and Control, Prentice Hall, Delhi:
- BOOKS RECOMMENDED:
- 16 Anthony Robert N. : Management Accounting
 - 17 Gillet: Management and the account
 - 18 Willsmore: Business, Business Budget and Budgetary Control
 - 19 Rose U. Fahri : Higher Management Control
 - 20 Guthmann H.G. : Analsy of financial Statement
 - 21 Smith and Ashburn: Financial and Administrative Accountancy
 - 22 Pinkless and Duakaraley : Accountancy.
 - 23 Manmohan A. Goyal: Managemeht Accounting
 - 24 जे.के.अग्रवाल, आर.के.अग्रवाल : प्रबंधकीय लेखांकन
 - 25 ए.पी.गुप्ता : प्रबंधकीय लेखांकन
 - 26 एस.एन.माहेष्चरी : प्रबंध लेखांकन
 - 27 के.जी.गुप्ता : प्रबंधकीय लेखांकन
 - 28 एम.आर.अग्रवाल : प्रबंधकीय लेखांकन
 - 29 पी.मिश्रा : प्रबंध लेखांकन
 - 30 डॉ.बी.पी.अग्रवाल : डॉ.मेहता : प्रबंधकीय लेखाविधि

Riv
27-06-18

एम.कॉम. चतुर्थ सेमेस्टर – (M.Com. Fourth Semester)

विशिष्टीकरण : (A) विपणन

Specialization : (A) Marketing

(1) विपणन के सिद्धान्त (प्रश्नपत्र – : A-प्रथम)

PRINCIPLE OF MARKETING (Paper – : A-First)

M.M. : 80

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 – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
Unit – II	Market Analysis and Selection – Marketing environment – macro and micro components and their impact of marketing decisions ; Market segmentation and positioning ; Buyer behaviour ; Consumer versus organizational buyers ; Consumer decision – making process.
Unit – III	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 – IV	Pricing Decisions – Factors affecting price determination ; Pricing policies and strategies ; Discounts and rebates.
Unit – V	Distribution Channels and Physical Distribution Decisions – Nature, functions, and types of distribution channels ; Distribution channel intermediaries ; Channel management decisions ; Retailing and wholesaling. Physical Distribution Management.

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27.06.18

(1) विज्ञापन एवं विक्रय प्रबन्ध – (प्रश्नपत्र : A – द्वितीय)

ADVERTISING & SALES MANAGEMENT (Paper : A – Second)

M.M. : 80

Unit – I	Introduction : Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.
Unit – II	Pre-launch Advertising Decision : Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
Unit – III	Promotional Management : Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
Unit – IV	Personal Selling : Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
Unit – V	Sales Management : Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment :- Selection, Training, Compensation and Evaluation.

Riv
27-06-18

(3) विपणन अनुसंधान (प्रश्नपत्र : A – तृतीय)

MARKETING RESEARCH (Paper : A – Third)

M.M. : 80

Unit – I	Marketing Research : An Introduction ; Marketing Decisions ; Marketing Research and Information System.
Unit – II	Marketing Research Methodology, Research Design.
Unit – III	Organization of Marketing Research. Specialised areas of application of marketing research.
Unit – IV	Specialised Techniques of Marketing Research. Motivation Research.
Unit – V	Advertising Research : Planning and Procedure, New Product Research.

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27-06-18

(4) अन्तर्राष्ट्रीय विपणन (प्रश्नपत्र : A – चतुर्थ)

INTERNATIONAL MARKETING (Paper : A – Fourth)

M.M. : 80

Unit – I	International Marketing ; Meaning ; Scope, benefits and difficulties of International Marketing : International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment ; Identifying and selecting foreign market.
Unit – II	Foreign market entry mode : Product designing, standardisation Vs. Adaptation ; Branding, Packaging and Labelling.
Unit – III	Quality issues and after sales service ; International pricing ; International price quotation ; payment terms and methods of payment.
Unit – IV	Promotion of products and services abroad : International channels of distribution ; Selection and appointment of foreign sales agents. Logistic decision.
Unit – V	Export policy and practices in India, Trends in India's foreign trade, steps in starting export business ; Export finance, documentation and procedure.

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27-06-18

विशिष्टीकरण : (B) प्रबन्ध

Specialization : (B) Management

(1) वित्तीय प्रबन्ध (प्रश्नपत्र – : B प्रथम)

FINANCIAL MANAGEMENT (Paper : B - First)

M.M. : 80

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.

COURSE INPUTS

Unit – I	Financial Management : Meaning, nature and scope of finance; Finance functions - investment, financing and dividend decisions. Capital Budgeting : Nature of investment decisions; 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; Determining 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 working capital; Calculating operating cycle period and estimation of working 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, and inventory.

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27-06-18

(2) सेविवर्गीय प्रबन्ध (प्रश्नपत्र : B – द्वितीय)

PERSONNEL MANAGEMENT (Paper : B – Second)

M.M. : 80

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 behavioural sciences.
Unit – II	Personnel policies, programmes & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.
Unit – III	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.
Unit – IV	Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.
Unit – V	Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.

Riv
27-06-18

(3) उत्पादन प्रबन्ध (प्रश्नपत्र : B – तृतीय)

PRODUCTION MANAGEMENT (Paper : B – Third)

M.M. : 80

Unit – I	Fundamentals of production management, Nature, Scope, Functions ; Problems, Production and Productivity organizing for production. Types of manufacturing systems.
Unit – II	Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantative forecasting Methods, longrange forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning : Assembly charts, process charts make or buy analysis.
Unit – III	Process design, Factors affecting design Relation with types of manufacturing plant location and layout : Factors affecting location. Types of plans layout, evaluation of alternative layout.
Unit – IV	Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement : Synthetic timing, Predetermined motion time system, analytical estimating. Methods analysis : Areas of application, Approaches to methods design, Tools for methods analysis, work simplification programme.
Unit – V	Production Control – Control functions : Routing Londering, Scheduling, Despatching, Follow up. Quality control & inspection : place of quality control in modern enterpriss, organisation of quality control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

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27-06-18

(4) व्यूह रचना प्रबन्ध (प्रश्नपत्र : B – चतुर्थ)

STRATEGIC MANAGEMENT (Paper : B – Fourth)

M.M. : 80

Unit – I	<p>Concept of Strategy : Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.</p> <p>Environmental Analysis and Diagnosis : Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.</p>
Unit – II	<p>Strategy Formulation and Choice of Alternatives : Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.</p>
Unit – III	<p>Functional Strategies : Marketing, production / operations and R & D plans and policies.</p> <p>Functional Strategies : Personnel and financial plans and policies.</p>
Unit – IV	<p>Strategy Implementation : Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.</p> <p>Strategy and Structure : Structural considerations, structures for strategies; Organisational design and change.</p>
Unit – V	<p>Strategy Evaluation : Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.</p> <p>Global Issues in Strategic Management.</p>

Riv
27-06-18

विशिष्टीकरण : (C) बैंकिंग एवं बीमा

Specialization : (C) Banking and Insurance

(1) बैंकिंग व्यवहार – (प्रश्नपत्र : C – प्रथम)

BANKING PRACTICES (Paper : C – First)

M.M. : 80

OBJECTIVE –

This course enables the students to know the working of the Indian banking system and fundamentals of insurance.

Unit – I	Bank : Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship.
Unit – II	Accounts of Customers : Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.
Unit – III	Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.
Unit – IV	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghu Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.
Unit – V	Securities for Advances : General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothication, pledge.

Riv
27.06.18

(2) भारत में बैंकिंग संस्थाएँ – (प्रश्नपत्र : C – द्वितीय)

BANKING INSTITUTION IN INDIA (Paper : C – Second)

M.M. : 80

Unit – I	Indian Banking System : Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks. E-Banking & Green Banking.
Unit – II	Development Banking in India : IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.
Unit – III	R.B.I. : Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.
Unit – IV	Banking Regulation Act 1949 : Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.
Unit – V	Emerging trends in Banking Sector : Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.

Riv
27-06-18

(3) जीवन बीमा – (प्रश्नपत्र : C – तृतीय)

LIFE INSURANCE (Paper : C – Third)

M.M. : 80

Unit – I	Life insurance : introduction , History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non – medical insurance, Insurance of sub – standard lives, insurance of female lives and Minors.
Unit – II	Life insurance policy : Conditions and kinds of Life insurance policies, some important plans of life insurance.
Unit – III	Premium and Annuity : Elements of premium ; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table – meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity : meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.
Unit – IV	Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.
Unit – V	Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.

Riv
27-06-18

(4) सामान्य बीमा – (प्रश्नपत्र : C – चतुर्थ)

GENERAL INSURANCE (Paper : C – Fourth)

M.M. : 80

Unit – I	Introduction : Origin and Development of Insurance : Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance – insurable interest, utmost good faith, other principles – indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.
Unit – II	Classification and Re-insurance : General Principles, various methods of re-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.
Unit – III	Marine Insurance : Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy, kinds of Marine insurance Policies, Computation of Marine 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 hazards, 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 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 Export Risks ; Engineering ; Aircraft insurance.

Riv
27-06-18

विशिष्टिकरण : (D) करारोपण एवं लेखांकन

Specialization : (D) Taxation and Accounting

(1) भारत में प्रत्यक्ष कर (प्रश्नपत्र : D – प्रथम)

DIRECT TAX IN INDIA (Paper : D – First)

M.M. : 80

Unit – I	Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section – 80.
Unit – II	Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.
Unit – III	Return of Income and Assessment, Various Types of Return, types of Assessment.
Unit – IV	Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.
Unit – V	Income Tax Authorities, Appeal and Revisions, Settlement of cases.

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27.06.18

विशिष्टिकरण : (D) करारोपण एवं लेखांकन

Specialization : (D) Taxation and Accounting

(2) एकीकृत वस्तु एवं सेवा कर (प्रश्नपत्र : D – द्वितीय)

INTEGRATED GOODS AND SERVICE TAX
(Paper : D – Second)

M.M. : 80

Unit – I	Observation & Introduction of GST Act-2017, Nature, Important Definitions, Levy And Collection of Tax, Taxation And Exemption of Tax, Registration Procedure, Meaning & Probability of Supply. Assessment of Tax in GST, List of Tax-free & Taxable Goods, E Billing.
Unit – II	Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit.
Unit – III	Valuation & Checking of Accounting, Payable & Refunds, Demand & Recovery, Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.
Unit – IV	Organisation & Administrative Structure, Settlement Commission, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution & Compounding.
Unit – V	Observation of GST Act, Place of Services & Supply, Fronted Business Procedure on GST Portal, Miscellaneous Provisions.

Riv
27.06.18

(3) सेवा के क्षेत्र में लेखांकन (प्रश्नपत्र : D – तृतीय)

Accounting in Service Sector (Paper : D – Third)

M.M. : 80

Unit – I	Accounts of Hotel Companies – Introductions, Sources of Income, Heads of Expenditures, Cash Book, Visitor's ledger, final accounts. Accounting for Transport Undertaking – Introduction – Railways, Trams and Buses, Roadways, Shipping. Preparation of Daily Log book and final accounts (Problems on roadways only)
Unit – II	Accounts for Hospitals – Introduction, preparation of final accounts, capital and revenue expenditure, OPD and IPD register. Accounts of Professional people.
Unit – III	Accounting for educational institutions – General cash book, Collection Ledger, Donors Register, Stock book Register, Salary and wages Register, Types of Govt. Grants and its accounting, Annual statement of accounts.
Unit – IV	Accounts of Co-operative Societies – Accounts of Agricultural Farms.
Unit – V	Government Accounting : Basic principles of government Accounting, Commercial Accounting Vs Government Accounting, Consolidated funds contingency fund and public Accounts.

Riv
27.06.18

(4) लेखांकन पद्धतियाँ (प्रश्नपत्र : D – चतुर्थ)

Accounting Methods (Paper : D – Fourth)

M.M. : 80

Unit – I	Preparation of Accounts from incomplete records and single entry system.
Unit – II	Branch Accounts – Independent and foreign branch. Departmental accounts.
Unit – III	Lease Accounts, Social Accounting.
Unit – IV	Accounting for Price level changes. Human Resource Accounting.
Unit – V	Insolvency Accounts. (individual and firm).

Riv
27-06-18

SYLLABUS OF ANNUAL EXAM

ORDINANCE No. 24

MASTER OF COMMERCE EXAMINATION

1. The examination for the degree of Master of Commerce shall consist of two parts :
 - a. The Previous Examination and
 - b. The Final Examination
2. A candidate who, after taking his B. Com. Degree of the University or an examination of any Statutory University in India which has been recognized by the University as equivalent to the B. Com. degree of the University and has completed a regular course of study in the Teaching Department of the University or in a college affiliated to the University in the subject in which he offers himself for examination for an academic year, shall be admitted to the Previous examination for the degree of Master of Commerce.

A candidate after passing a graduate examination under 11+3 scheme or any other examination recognized by the University as equivalent there to shall be eligible for admission to a postgraduate course of studies where graduation is minimum qualification only after passing one year Bridge Course prescribed for the purpose. This shall apply to students graduating in 1991 main examination.

3. A candidate who, after passing the M. Com. Previous examination of the University, has completed a regular course of study for one academic year in a Teaching Department of the University or in a college affiliated to the University shall be admitted to the Final Examination for the degree of Master of Commerce.

A candidate who has passed the Previous examination for the degree of Master of Commerce of another University may also be admitted to the Final examination for the degree of Master of Commerce after obtaining necessary permission from the Kulpati provided that he offered for his Previous examination a course of study of an equivalent standard with almost identical syllabus as is required for the previous examination of this University and has attended a regular course of study for one academic year in a Teaching Department of the University or in a college affiliated to the University.

4. Besides regular student and ex-students and subject to their compliance with this ordinance, Non-collegiate students shall be eligible for admission to the examination as per provisions of Ordinance relating to admission of non-collegiate students to the University examination.

Provided that non-collegiate candidates shall be permitted to offer only such subjects/papers as are taught to the regular students at any of University Teaching Department or College.

A candidate securing 60% or more marks in M.Com. Previous examination will be eligible to offer dissertation in lieu of the optional papers for the Final. A regular candidate can offer dissertation with the permission of the Professor and Head of Department of his

Riv
27-06-18

Institution, while a private candidate will have to secure the prior permission in writing of any one of the Professors of the subject working in an Institution within the jurisdiction of the University and will work under supervision of the Professor after obtaining prior permission of the University to that effect.

5. The scope of the examination shall be determined by the Academic Council and given in the detailed course of studies.
6. A candidate who has passed the M.Com Examination of the University, shall be allowed to present himself for the M.Com Examination in any one or more of the optional papers not taken by him at the said examination and if successful will be given a certificate to that effect.

No candidate shall be allowed to offer more than two additional papers in any one year.

7. For both the Previous and Final examination a candidate will be declared successful if he/she obtains at least 36% of the aggregate marks in the subject.

No division will be assigned on the result of the previous examination. The division in which a candidate is placed shall be determined on the basis of aggregate of marks obtained in both the M.Com Previous and M. Com. Final Examination.

8. Successful candidates who obtain 60% or more of the aggregate marks shall be placed in the First Division, those obtaining less than 60% but not less than 48% in the Second Division and all other successful candidates obtaining less than 48% in the Third Division.
9. Candidates who have passed the M.Com. examination of the University in Third or Second Division and desire to appear at the M.Com. Examination for improving division may, without attending a regular course of study in a college affiliated to the University or in a Teaching Department of the University be allowed to appear at the aforesaid examination as non collegiate student on the following conditions.

¶ There shall be only two division for such candidates i.e. First Division and Second Division. The marks required for obtaining these divisions shall be the same as prescribed in the Ordinance i. e. examinees who are successful in final of the examination and have obtained 60% or more of the aggregate of the marks in Previous and Final of the examinations taken together shall be placed in the First Division and examinees who are successful in Final of the examination and have obtained less than 60% but not less than 48% of the aggregate marks in Previous and Final of the Examination taken together shall be placed in the Second Division.

- (i) The results of the candidates obtaining less than 48% of the aggregate marks in Previous and Final of the examination taken together shall not be declared.
- (ii) Candidates shall have the option to appear at both the Previous and Final examination in one and the same year and for being successful at the examination, the candidates shall obtain 48% of the aggregate marks.

Provided that such candidates who opt to appear in Previous and Final examinations separately shall have to obtain minimum aggregate required for the Previous exami-

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27.06.18

nation but he will have to obtain at least 48% in the aggregate of the Previous and Final examinations taken together or else his result will be cancelled.

- (iv) The syllabus for the examinations shall be the same as prescribed for the year in which the examination is held.
- (v) Not more than two attempts shall be allowed to such candidates. Failure or non-appearance at the examination after permission has been accorded by the University, shall be counted as an attempt.

Provided however such candidates who opt to appear at the Previous and Final examinations separately will be allowed one attempt at the Previous examination and two attempts at the Final examination.

- (vi) Candidates who wish to avail the opportunity given in foregoing para's will have to apply for permission as required in the Ordinance relating to Admission of non-collegiate students to the University examination along with requisit Registration Fees.
- (vii) In case a student improves his division under provision of this para, the fresh degree will be issued after cancelling his first degree.

- 11 Transitory Provision : The repealed Ordinance relating to Master of Commerce Examination shall remain effective till the examination of 1974, and this new Ordinance shall be applicable from the examination of 1975.

USE OF CALCULATOR

The students of Degree P. G. classes will be permitted to use of calculators in the examination hall from annual Academic 1986 examination on the following conditions as per decision of the standing committee of the Academic Council at its meeting held on 31-1-1986.

- 1 Student will bring their own Calculator.
- 2 Calculators will not be provided either by the University or examination centres.
- 3 Calculators with memory and following variables be permitted : +, -, \times , \div , square, reciprocal, expotentials log, square root, trigonometric functions viz. sine, cosine, tangent etc. factorial summation, xy, yx and in the light of objective appravial of merits and demerits of the viva only will be allowed.

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वार्षिक परीक्षा (Annual Examination) – 2018–19

प्रश्न-पत्रों के चयन हेतु स्थूल रूप रेखा

OUT LINE OF ELECTIVE PAPERS

एम. कॉम. पूर्व

M.Com. Previous

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र – I Paper - I	प्रबन्धकीय अर्थशास्त्र Managerial Economics	100	1171
प्रश्न पत्र – II Paper - II	वृहत (उच्चतर) लेखांकन Advanced Accounting	100	1172
प्रश्न पत्र – III Paper - III	प्रबंधकीय निर्णयों के लिए लेखांकन Accounting for Managerial Decision	100	1173
प्रश्न पत्र – IV Paper - IV	सांख्यिकीय विश्लेषण Statistical Analysis	100	1174
प्रश्न पत्र – V Paper - V	निगमित विधि संरचना Corporate legal frame work	100	1175

एम.कॉम अन्तिम (M. Com. Final)

अनिवार्य प्रश्न-पत्र (Compulsory Paper)

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र – I Paper - I	प्रबन्धकीय अवधारणाएं एवं संगठनात्मक व्यवहार Management Concepts and Organisational Behaviour	100	
प्रश्न पत्र – II Paper - II	उच्चतर लागत लेखांकन Advanced Cost Accounting	100	
प्रश्न पत्र – III Paper - III	आयकर विधान एवं कर नियोजन Income Tax Law & Tax Planning	100	

Optional Specialization

And any one Group of the following

Optional Group - (A) विपणन (Marketing)

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र – A I Paper - A I	विपणन प्रबन्ध Marketing Management	100	
प्रश्न पत्र – A II Paper - A II	उच्चतर लागत लेखांकन Rural, Agriculture and International Marketing	100	

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एम.कॉम पूर्व, वार्षिक परीक्षा - 2018-19

COMPULSORY GROUP

PAPER - I, (Paper Code - 1171)

MANAGERIAL ECONOMICS

M.M. 100

OBJECTIVE -

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

COURSE INPUTS

- UNIT-1 • 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-2 • 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 : 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-3 • 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-4 • Price Determination under Different Market Conditions : Characteristics 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 : Methods of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.
- UNIT-5 • Business Cycles : Nature and phases of a business cycle; Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.
- Inflation : Definition, Characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

REFERENCES -

- Baumol, William J : Economic Theory and Operations Analysis, Prentice Hall, London.
- Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
- Chopra, O.P : Managerial Economics, Tata McGraw Hill, Delhi.
- Dean, Joel : Managerial Economics, Prentice Hall, Delhi.
- Dholakia, R.H. and A.L. Oza : Micro Economics for Management Students, Oxford University Press, New Delhi.
- Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
- Gough, J.and S. Hills : Fundamentals of Managerial Economics, MacMillan London.
- Haynes, W.W., V.L. Mote and S. Paul : Managerial Economic Analysis and Cases, Prentice Hall India, Delhi

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27-06-18

Petersen, H.Craig and W.Cris Lewis : Managerial Economics, Prentice Hall, Delhi.
 Salvatore, Dominick : Managerial Economics in a Global Economy, McGraw Hill, New York.
 Virian, H.R: International Microeconomics : A Modern Approach, East West Press, New Delhi.
 Varshney RL and Maheshwari KL : Managerial Economics; Sultan Chand and Sons, New Delhi.
 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 | : | Introduction 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 |

PAPER - II, (Paper Code - 1172)

ADVANCED ACCOUNTING

M.M.100

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.

COURSE INPUTS :

- UNIT-1 ● Accounting for issue, forfeited and redemption of shares and debentures.
 ● Final accounts and financial statements of companies
 UNIT-2 ● Amalgamation and Internal Reconstruction of companies as per Accounting standard-14.

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- UNIT-3 • Accounting for holding and subsidiary companies.
 • Accounts relating to liquidation of companies.
- UNIT-4 • Account of public utility concerns : Double Account system.
 • Accounts of Banking companies.
- UNIT-5 • Royalty accounts, Voyage accounts and Investment accounts.

REFERENCES :

Beams, F.A : Advanced Accounting, Prentice Hall, New Jersey.
 Dearden, J. and S.K. Bhattacharya : Accounting for Management, Vikas Publishing House, New Delhi.
 Engler, C., L.A Bernstein. and K.R Lambert : Advanced Accounting, Irwin, Chicago.
 Fischer, P.M., W.J Taylor and J.A Leer : Advanced Accounting, South-Western, Ohio.
 Gupta, R.L : Advanced Financial Accounting, S.Chand & Co., New Dehli.
 Keiso D.E. and J.J Weygandt : Intermediate Accounting, John Wiley and Sons, NY.
 Maheshwaari, S.N : Advanced Accountancy - Vol.II, Vikas Publishing House, New Delhi.
 Monga, J.R : Advanced Financial Accounting, Mayoor Paperbacks, Noida
 Narayanaswamy, R : Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi
 Neigs, R.F : Financial Accounting, Tata McGraw Hill, New Delhi.
 Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co., New Delhi.
 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 | : | Accountancy |
| 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 |
| VW. | जे.के. अग्रवाल | - | वृहद लेखा कर्म |
| VX. | जे. के. अग्रवाल तथा आर. के अग्रवाल | - | उच्च वित्तीय एवं कंपनी लेखांकन |
| VY. | आर. के. गुप्ता | - | उन्नत लेखांकन |
| 15. | Basu Das | : | Advanced Accounting |
| 16. | S.N. Maheshwari | : | Advanced Accounting |
| 17. | Karim, Khanuja and Mehta | : | Advance Accounts |

PAPER - III (Paper Code -.....)

ACCOUNTING FOR MANAGERIAL DECISION

M.M. 100

OBJECTIVE

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

COURSE INPUTS -

- UNIT-1 • 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;

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- Management accountant's position, role, and responsibilities.
- Accounting Plan and Responsibility Centres : Meaning and significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre; Problems in transfer pricing; Objectives and determinants of responsibility centres.
- UNIT-2 • Budgeting : Definition of budget; Essentials of budgeting; Types of budgets - functional, master, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.
- Standard Costing and Variance Analysis : Standard 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-3 • 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 decisions and discontinuation of a product line etc.
- UNIT-4 • Analysing Financial Statements : Horizontal, vertical and ratio analysis; Cash flow analysis. Fund flow analysis.
- UNIT-5 • 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 :

- Anthony, Robert : Management Accounting, Tarapore-wala, Mumbai.
- Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney : Cost Accounting : Traditions and Innovations, South - western College Publishing, Cincinnati, Ohio.
- Decoster, Don T. and Elden L. Schafe : Management Accounting : A Decision Emphasis, John Wiley and Sons Inc., New York.
- Garrison, Ray H. and Eric W. Noreen : Management Accounting, Richard D. Irwin, Chicago.
- Hansen, Don R. and Maryanne M. Moreen : Management Accounting, South-Western College Publishing, Cincinnati, Ohio.
- Horngran, C.T., Gary L. Sunden, and William O. Stratton : Introduction to Management Accounting, Prentice Hall, Delhi.
- Horngran, Charles T., George Foster and Srikant M. Dalor : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi.
- Lall, B.M., and I.C. Jain : Cost Accounting : Principles and Practice, Prentice Hall, Delhi.
- Pandey, I.M : Management Accounting, Vani Publication, Delhi
- 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 | : | Analysy of Financial Statement |
| 6 | Smith and Ashburn | : | Financial and Administrative Accountancy |

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27.06.18

7	Pinkless and Duakaraley	:	Accountancy
8	Manmohan A Goyal	:	Management Accounting
9	जे.के. अग्रवाल, आर.के. अग्रवाल	:	प्रबंधकीय लेखांकन
10	ए.पी. गुप्ता	:	प्रबंधकीय लेखांकन
11	एस.एन. माहेश्वरी	:	प्रबंध लेखांकन
12	के.जी. गुप्ता	:	प्रबंधकीय लेखांकन
13	एम.आर. अग्रवाल	:	प्रबंधकीय लेखांकन
14	पी. मिश्रा	:	प्रबंध लेखांकन
15	डॉ. बी.पी. अग्रवाल, डॉ. मेहता	:	प्रबंधकीय लेखाविधि

(Compulsory) PAPER - IV, (Paper Code - 1175)

STATISTICAL ANALYSIS

M.M. 100

OBJECTIVE :

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

COURSE INPUTS :

- UNIT-1 Statistics - Definitions, Characteristics, 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-2 Dispersion, Co-efficient of variance and skewness, correlation - Karl Pearson's and Spearman's ranking method and Regression analysis, Two variables case.
- UNIT-3 Probability Theory - Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.
Probability Distributions - Binomial Poisson and Normal Distributions, Their characteristics and applications.
- UNIT-4 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 & Illusory Association.
- UNIT-5 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 :

- Hooda, R.P : Statistics for Business and Economics, Macmillan, New Delhi.
Heinz, Kohler : Statistics for Business & Economics, Harper Collins, New York.
Hien, L.W : Quantitative Approach to Managerial Decisions, Prentice Hall, New Jersey.
Lawrence B.Morse : Statistics for Business & Economics, Harper Collins, NY.
Levin, Richard I. and David S Rubin : Statistics for Management, Prentice Hall, Delhi.
Watsnam Terry J. and Keith Parramor; Quantitative Methods in Finance, International Thompson Business Press, London.

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Research design, 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. & Kendall M.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. दुर्गाखाल 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 मेथडोलॉजी
22	Goudy & Hatt	: Method's in social research
23	Sahu & Singh	: Research Methodology and Social Science
24	पाण्डे एवं बघेल	: सर्वेक्षण एवं अनुसंधान

(Compulsory) PAPER - V, (Paper Code - 1176)

CORPORATE LEGAL FRAMEWORK

M.M.100

OBJECTIVE

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

COURSE INPUTS

- UNIT-1 • 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-2 • 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-3 • 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-4 • 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.

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एम.कॉम. अन्तिम (M.Com. Final)
अनिवार्य प्रश्नपत्र (Compulsory Paper)

प्रश्नपत्र	प्रश्नपत्र का नाम	पूर्णांक	पेपर कोड
Paper – I प्रश्नपत्र – I	प्रबन्धकीय अवधारणाएं एवं संगठनात्मक व्यवहार (Management Concepts and Organisational Behaviour)	100	
Paper – II प्रश्नपत्र – II	उच्चतर लागत लेखांकन (Advanced Cost Accounting)	100	
Paper – III प्रश्नपत्र – III	आयकर विधान एवं कर नियोजन (Income Tax Law & Tax Planning)	100	

Optional Specialization :

And any one Group of the following.

Optional Group - (A) विपणन (Marketing)

Paper – A I प्रश्नपत्र – A I	विपणन प्रबन्ध (Marketing Management)		
Paper – A II प्रश्नपत्र – A II	ग्रामीण, कृषि एवं अन्तर्राष्ट्रीय विपणन (Rural, Agricultural and International Marketing)		

Optional Group - (B) प्रबन्ध (Management)

Paper – B I प्रश्नपत्र – B I	वित्तीय प्रबन्ध (Financial Management)	100	
Paper – B II प्रश्नपत्र – B II	मानव संसाधन एवं उत्पादन प्रबंध (Human Resource and Production Management)	100	

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27-06-18

Optional Group - (C) बैंकिंग एवं बीमा (Banking and Insurance)

Paper – C I प्रश्नपत्र – C I	बैंकिंग व्यवहार एवं संस्थाएं (Banking Practices and Institutions)	100	
Paper – C II प्रश्नपत्र – C II	बीमा के सिद्धांत एवं व्यवहार (Principles and Practices of Insurance)	100	

Optional Group - (D) करारोपण एवं लेखांकन (Taxation and Accounting)

Paper – D I प्रश्नपत्र – D I	भारत में करारोपण (Taxation in India)	100	
Paper – D II प्रश्नपत्र – D II	लेखांकन पद्धतियाँ (Accounting Methods)	100	

महत्वपूर्ण नोट :

- 1) सत्र 2018-19 से एम.कॉम. पूर्व परीक्षा में 100-100 अंकों के पाँच प्रश्नपत्र अनिवार्य होंगे।
- 2) एम.कॉम. अंतिम परीक्षा में 100-100 अंकों के तीन अनिवार्य प्रश्नपत्रों के साथ वैकल्पिक समूह A, B, C अथवा D में से किसी भी एक समूह के दोनों प्रश्नपत्रों का चयन अनिवार्य होगा।
- 3) एम.कॉम. अंतिम की परीक्षा में मौखिक परीक्षा एवं लघुशोध प्रबन्ध नहीं लिया जा सकेगा।

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प्रबन्धकीय अवधारणाएं एवं संगठनात्मक व्यवहार

अनिवार्य प्रश्नपत्र – प्रथम

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR
(Compulsory PAPER - FIRST)

M.M. 100

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, McClelland'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.

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उच्चतर लागत लेखांकन
अनिवार्य प्रश्नपत्र – द्वितीय

ADVANCED COST ACCOUNTING

Compulsory Paper - Second

M.M. 100

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 fixed 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.

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आयकर विधान एवं कर नियोजन

अनिवार्य प्रश्नपत्र – तृतीय

Income Tax Law and Tax Planning

Compulsory paper - Third

M.M. 100

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, Set off and carry forward of losses, Return of Income, Deduction of tax at source, Advance payment of tax, Provisional Regular, Ex parte 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.

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वैकल्पिक समूह (A) : विपणन

Optional Group (A) : Marketing

विपणन प्रबन्ध (प्रश्नपत्र : A – प्रथम)

MARKETING MANAGEMENT

(Paper : A - First)

M.M. 100

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.

COURSE INPUTS :

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.

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27.06.18

Unit – V	Marketing Organisation and Control : Organising and controlling marketing operations. Issues and Developments in Marketing : Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.
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ग्रामीण, कृषि एवं अन्तर्राष्ट्रीय विपणन (प्रश्नपत्र A :- द्वितीय)

Rural, Agricultural and International Marketing

(Paper A : - Second)

M.M. 100

Unit – I	<p>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.</p> <p>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.</p>
Unit – II	<p>Market Structure : Dynamics of Market Structure, Components of market, Structure and Market forces.</p> <p>Market Management and Channel Strategy : Modern 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.</p>
Unit – III	<p>Regulation of Markets : Regulated market, Genesis of 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.</p> <p>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.</p>
Unit – IV	<p>International Marketing: Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.</p> <p>Export Organization: Meaning, affecting factors and types, Overseas Product Development: Its concept and methods, pricing and its factors, methods, of Pricing, Price quotation.</p>

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Unit – V	<p>Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.</p> <p>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.</p> <p>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.</p>
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वैकल्पिक समूह (B) : प्रबंध
Optional Group (B) : Management

वित्तीय प्रबंध (प्रश्नपत्र : B – प्रथम)
FINANCIAL MANAGEMENT

(Paper : B - First)

M.M. 100

OBJECTIVE

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

COURSE INPUTS

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 decisions; 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; Determining capital structure in practice.
Unit – IV	Dividend 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.

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Unit – V	Management of Working Capital : Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working 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.
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मानव संसाधन एवं उत्पादन प्रबन्ध (प्रश्नपत्र : B – द्वितीय)

Human Resource and Production Management

(Paper : B - Second)

M.M. 100

Unit – I	<p>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 behavioural sciences.</p> <p>Personnel policies, programmes & procedures.</p> <p>Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.</p>
Unit – II	<p>Man power planning Recruitment and Selection, Training & Development of Employees & Executives.</p> <p>Promotion, Demotion, Transfers, Absentecism & Turnover.</p> <p>Performance Appraisal and Merit Rating, Discipline.</p>
Unit – III	<p>Jobevaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.</p> <p>Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare.</p> <p>Motivation and Moral.</p>
Unit – IV	<p>Fundamental of production management - Nature, scope, Functions, Problems. Production and Productivity organising for production. Types of Manufacturing systems.</p> <p>Production Planning objectives and methods, Techniques of process planning, Process design, Factors affecting design Relation with types of manufacturing plant location.</p>
Unit – V	<p>Management of industrial power, work measurement and work standards, Production Control, and inspection.</p>

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वैकल्पिक समूह (C) : बैंकिंग एवं बीमा
Optional Group (C) : Banking and Insurance
बैंकिंग व्यवहार एवं संस्थाएं (प्रश्नपत्र : C – प्रथम)

Banking Practices and Institutions

(Paper : C - First)

M.M. 100

Unit – I	<p>Bank - Concept, Functions and Services, Bandand Customer Relationship, Concept of customer general relationship, Rights and obligation Termination of Relationship,</p> <p>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.</p>
Unit – II	<p>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.</p> <p>Purchase/Discounting of Bill, legal Position, Cheques - Crossing, collection and Payment system securities for Advances, Lien and Mortgage, Hypothecation, Pledge.</p>
Unit – III	<p>Indian banking system - Structure of Indian banking system in pre-independence and post- independence, E-Banking & Green Banking.</p> <p>Commercial Banks : Meaning functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.</p> <p>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.</p>
Unit – IV	<p>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.</p>

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	<p>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.</p> <p>Merchant Banking : Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.</p>
Unit – V	<p>Reserve Bank of India : Organisation, management and functions; Credit creation and credit control; Monetary policy. Banking Regulation Act, 1949, Important features .</p>

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बीमा के सिद्धांत एवं व्यवहार (प्रश्नपत्र : C – द्वितीय)

PRINCIPLES AND PRACTICES OF INSURANCE

(Paper : C - Second)

M.M. 100

Unit – I	Origin of Insurance, its development, and organization Utility of Insurance, Fundamental principles of insurance Insurable Interest, almost good faith, other principles, Indemnity, subrogation 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 premium 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.

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वैकल्पिक समूह (D) : करारोपण एवं लेखांकन
Optional Group (D) : Taxation and Accounting

भारत में करारोपण (प्रश्नपत्र : D – प्रथम)

Taxation in India

(Paper : D - First)

M.M. 100

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	Observation & Introduction of GST Act-2017, Nature, Important Definitions, Levy And Collection of Tax, Taxation And Exemption of Tax, Registration Procedure, Meaning & Probability of Supply. Assessment of Tax in GST, List of Tax-free & Taxable Goods, E Billing.
Unit – IV	Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit. Valuation & Checking of Accounting, Payable & Refunds, Demand & Recovery, Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.
Unit – V	Organisation & Administrative Structure, Settlement Commission, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution & Compounding. Observation of GST Act, Place of Services & Supply, Fronted Business Procedure on GST Portal, Miscellaneous Provisions.

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लेखांकन पद्धतियाँ (प्रश्नपत्र : D – द्वितीय)

ACCOUNTING METHODS

(Paper : D - Second)

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).

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