HEMCHAND YADAV VISHWAVIDYALAYA, DURG (C.G.)

Website -www.durguniversity.ac.in, Email - durguniversity@gmail.com

SCHEME OF EXAMINATION
&
SYLLABUS
of
M.Com. (Semester Exam)

UNDER

FACULTY OF COMMERCE

Session 2019-21

(Approved by Board of Studies)

Effective from July 2019

एम.कॉम. सेमेस्टर परीक्षा
पाठ्यक्रम (सत्र 2019–21से लागू)
M. Com. Ist Semester

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर
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. I[st] Semester
PAPER-I
MANAGERIALECONOMICS

M.M.80+20

OBJECTIV:

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. equimarginal 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
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.
Unit – V	Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.

M. Com – 1st Semester

(Compulsory) Paper – IV

STATISTIC ALANALYSIS

M.M.:80

OBJECTIVE

The Objective of this course is to help student learnt 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, Question naire and interview & Sources' of Secondary data.

UNIT-3 Dispersion, Co-efficient of variance and skewness, correlation Karl- Parsons 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 Distributions, Their characteristics and applications.

20/6/19 20/6/19 20/6/19

M.Com-1st Semester

UNDER MANAGEMENTBOARD

(Compulsory)

Paper – V

(Paper Code)

CORPORATELEGALFRAMEWORK

M.M.:80

OBJECTIVE

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

UNIT-1 The Companies Act, **2013** (Relevant Provisions): Definition, types of companies Memorandum of association; Articles of association; Prospectus; Share capital and membership.

UNIT-2 Meeting sander solutions-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 holderin 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