पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर (छत्तीसगढ़)
एम.कॉम. सेमेस्टर परीक्षा
पाठ्यक्रम (सत्र 2019–20 से लागू)

M.Com. I* 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	विषिष्टिकृत 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 (2019-20)

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

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
11. 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 ofan 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 (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: SEBI Act. 1992-organisation and objectives of SEBI

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PAPER - VI
BUSINESS ECONOMICS   M.M. 80+20

OBJECTIVE -

This course develops managerial perspective to economic fundaQlentals' 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 la business .cycle; Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

UNI-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.

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.

(Compulsory) Paper – IX (Paper Code_____)
ADVANCED 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, Acceptance 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 Commission.

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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