Pt. Ravishankar Shukla University, Raipur (C.G.)

Scheme of Examination

And

Syllabus

of

M.Com (Commerce) Annual Exam

Under

Faculty of Commerce

(16-05-2025)

(Approved by Board of studies)

Effective from July 2025

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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. The scope of the examination shall be determined by the Academic Council and given in the detailed course of studies.
5. 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.

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

6. 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.

7. Successful candidates who obtain 60% of 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.

8. 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.

   (i)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 examination 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.

   (iii) The syllabus for the examinations shall be the same as prescribed for the year in which the examination is held.

   (iv) Not more than two attempts shall be allowed to such candidates. Failure or

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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.

(v) Candidates who wish to avail the opportunity given in foregoing paras will have to apply for permission as required in the Ordinance relating to Admission of non- collegiate students to the University examination along with requisite Registration Fees.

(vi) In case a student improves his division under provision of this para, the fresh degree will be issued after cancelling his first degree.

9. 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 centers.
3. Calculators with memory and following variables be permitted: +, -, x, ÷, square, reciprocal, exponentials log, square root, trigonometric functions viz. sine, cosine, tangent etc. factorial summation, xy, yx and in the light of objective approval of merits and demerits of the viva only will be allowed.

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वार्षिक परीक्षा (**Annual Examination**) – 2025 — 27R 16/05/25

अनिवार्य प्रश्न पत्रों की रुपरेखा

OUTLINE OF COMPULSORY PAPERS

एम. कॉम पूर्व

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र- I Paper– I	प्रबंधकीय अर्थशास्त्र Managerial Economics	100	Com- P101
प्रश्न पत्र –II Paper– II	वृहत (उच्चतर) लेखांकन Advanced Accounting	100	Com- P102
प्रश्न पत्र –III Paper-III	प्रबंधकीय निर्णयों के लिए लेखांकन Accounting for Managerial Decision	100	Com- P103
प्रश्न पत्र –IV Paper-IV	सांखिकीय विश्लेषण Statistical Analysis	100	Com- P104
प्रश्न पत्र –V Paper- V	निगमित विधि संरचना Corporate legal framework	100	Com- P105

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एम. कॉम पूर्व वार्षिक परीक्षा – 2025 – 27 16/05/25

COMPULSORY

GROUP PAPER - I

(Paper Code – Com-P101)

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. 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-4	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.

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REFERENCES:

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

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PAPER - II, (Paper Code – Com-P102)

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.
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:

1. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J. and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C., L.A Bernstein. and K.R Lambert: Advanced Accounting, lrwin, Chicago. Fischer, P.M., W.J Taylor and J.A Leer: Advanced Accounting, South-Western, Ohio. Gupta,
4. R.L: Advanced Financial Accounting, S. Chand & Co., New Dehli.
5. 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
6. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
7. 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.

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

PAPER - III (Paper Code - Com-P103)

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 accounting; Objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities. Accounting Plan and Responsibility Centres: Meaning and significance of 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:

1. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
2. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and innovations, South - western College Publishing, Cincinnati, Ohio.
3. Decoster, Don T. and Elden L. Schafe: Management Accounting: A Decision Emphasis, John Wiley and Sons Inc., New York.

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4. Garrison, Ray H. and Eric W. Noreen: Management Accounting
5. Richard D. lrwin, Chicago. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati. Ohio.
6. Horngran, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.
7. Horngren, Charles T., George Foster and Srikant M. Dalior: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.
8. Lall, B.M., and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi.
9. Pandey, I.M: Management Accounting, Vani Publication, Delhi
10. 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. Gilet	:	Management and the account
3. Willsmore	:	Business, Business Budget and Budgetary Control
4. Rose U. Fahri	:	Higher Management Control
5. Guthmann HG	:	Analyze of Financial Statement
6. Smith and Ashburn	:	Financial and Administrative Accountancy
7. Pinkless and Daukaraley	:	Accountancy
8. Manmohan A Goyal	:	Management Accounting
9. जे. के. अग्रवाल एवं आर. के. अग्रवाल	:	प्रबंधकीय लेखांकन
10. ऐ. 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 एवं डॉ. मेहता	:	प्रबंधकीय लेखाविधि

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(Compulsory) Paper – IV (Paper Code – Com-P104)

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 Pearsons 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 (yule's method), Comparison of Actual and Expected frequency's & Illusory Association.
UNIT-5	Analysis of Variance (ANOVA): Meaning, Assumption, Techniques of Analysis of Variance: One way and Two-way classification. Interpolation and Extrapolation: Parabolic, Binomial, Newton and Lagrange method.

REFERENCES:

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

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7. Research disign, Types of Research, Formulation of Research Proposal Source of Information and writing of reports.

BOOKS RECOMMENDED:

1.	D.N. Elhance	: Fundamentals of Statistics
2.	E.G. Grant	: Statistical Quality Control
3.	Ma. N. Murty	: Sampling theory and methods
4.	S.P. Gupta	: Statistical Methods
5.	S.C. Gupta & Smt. I. Gupta	: Fundamental of Statistics Himalaya Publishing House Delhi
6.	D.C. Sancheti &V.K. Kapoor	: Statistics theory methods & Application
7.	A.N. Sadhu & Amarjeet Singh	: Research Methodology in Social Science
8.	V.P. Michael	: Research Methodology in Management
9.	Sethana & Groenaveld	: Research Methods in Marketing Management
10.	Yule G.V. & 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.	Goudy & Hatt Sahu & Singh	: Method's in social Research Methodology and Social Science.
16.	डॉ. एस. एम शुक्ला	: सांख्यिकी
17.	एस. डी. सिंह	: शोध प्रविधि
18.	रविन्द्र नाथ मुखर्जी	: शोध प्रविधि
19.	कैलाश नाथ नागर	: सांख्यिकी के सिद्धांत
20.	डॉ. डूगरवाल एवं डॉ. गुप्ता	: उन्नत सांख्यिकी किताब घर ग्वालियर
21.	डॉ. बी. एस. गुप्ता एवं डॉ. बी. एन.	: गुप्ता साहित्य भवन आगरा
22.	डॉ. हरीश चन्द्र शर्मा	: रिसर्च मैथडोलाजी
23.	पाण्डेय एवं बघेल	:सर्वेक्षण एवं अनुसन्धान

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(Compulsory) PAPER – V (Paper Code – Com-P105)

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, 2013 (Relevant Provisions) (as amended): Definition, types of companies Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Winding up and dissolution of companies.
UNIT-2	The Negotiable Instruments Act, 1881(as amended): 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 (as amended) - organization and objectives of SEBI; Powers under Securities Contract Regulation Act 1956 (as amended) transferred to SEBI; Role of SEBI in controlling the security markets.
UNIT-4	Competition Act, 2002 (as amended), The Consumer Protection Act, 2019 (as amended) - salient features; Definition of consumer, rights of consumer, Grievance redressal machinery.
UNIT-5	Regulatory Environment for international Business FEMA Act 1999 (as amended). WTO Regulatory framework of WTO basic principles and its charter: WTO-provisions relating to preferential treatment to de developing countries: Regional groupings, technical standards anti-dumping duties and other NTBS; Custom valuation and dispute settlement; TRIP and TRIMS.

Readings

1. "Corporate Law" By Dr. Shaha and Agrawal
2. "Corporate Legal Framework" By N.K. Jain
3. "Corporate Legal Framework" By Sukhpreet Kaur
4. "Corporate Legal Framework" By Dr. Vipul Patel and Dr. Deepti Verma
5. "Corporate Legal Framework" By Dr. Bishnoi and Saha
   (डॉ. विश्नोई और साहा निगमीय विधिक संरचना)
6. "Corporate Legal Framework" By Dr. Rajendra Sharma and Saha
   (डॉ. राजेन्द्र शर्मा और साहा निगमीय वैधानिक रूपरेखा)
7. "Corporate Legal Framework" By Dr. B K Singh and Dr. A. Tiwari
8. "Corporate Legal Framework" By Dr. O P Gupta
9. "Negamiya Niyaman, Roop Rekha" Dr. Sahai, Dr. G K Vashney

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वार्षिक परीक्षा (Annual Examination) – 2025–27 16/05/25

अनिवार्य प्रश्न पत्रों की रुपरेखा

OUTLINE OF COMPULSORY PAPERS

एम. कॉम. अंतिम

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र- I Paper– I	प्रबंधकीय अवधारणा एवं संगठनात्मक व्यवहार Management Concepts and Organizational Behaviour	100	Com-P206
प्रश्न पत्र –II Paper– II	उच्चतर लागत लेखांकन Advanced Cost Accounting	100	Com-P207
प्रश्न पत्र –III Paper-III	आयकर विधान एवं कर नियोजन Income Tax Law & Tax Planning	100	Com-P208

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- AI Paper– AI	विपणन प्रबंध Marketing Management	100	Com-P209
प्रश्न पत्र –AII Paper– AII	ग्रामीण, कृषि एवं अंतरराष्ट्रीय लेखांकन Rural, Agricultural and International Marketing	100	Com-P210

Optional Group-(B)

प्रबंध (Management)

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र- BI Paper– BI	वित्तीय प्रबंध Financial Management	100	Com-P211
प्रश्न पत्र –AII Paper– AII	मानव संसाधन एवं उत्पादन प्रबंध Human Resources and Production Management	100	Com-P212

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

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र- CI Paper– CI	बैंकिंग व्यवहार एवं संस्थाएं Banking Practices and Institutions	100	Com-P213
प्रश्न पत्र –CII Paper– CII	बीमा के सिद्धांत एवं व्यवहार Human Resources and Production Management	100	Com-P214

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

प्रश्न पत्र	प्रश्न पत्र का नाम	पूर्णांक	पेपर कोड
प्रश्न पत्र- DI Paper– DI	भारत में करारोपण Taxation in India	100	Com-P215
प्रश्न पत्र –DII Paper– DII	लेखांकन पद्धतियां Accounting Methods	100	Com-P216

महत्वपूर्ण नोट:

1. सत्र 2025-27 से एम. कॉम पूर्व परीक्षा में 100 – 100 अंको के पांच प्रश्नपत्र अनिवार्य होंगे।
2. एम. कॉम अंतिम परीक्षा में 100 – 100 अंको के तीन अनिवार्य प्रश्नपत्रों के साथ वैकल्पिक समूह ए, बी, सी, एवं डी में से किसी भी एक समूह के दोनों प्रश्नपत्रों का चयन अनिवार्य होगा।
3. एम. कॉम अंतिम की परीक्षा में मौखिक परीक्षा एवं लघु शोध प्रबंध नहीं लिया जा सकेगा।

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प्रबंधकीय अवधारणाएं एवं संगठनात्मक व्यवहार

अनिवार्य प्रश्नपत्र – प्रथम

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

(Compulsory Paper-First)

M.M. 100

Unit–I	**Schools ofManagement 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. Organizational Behavior: concept and significance; Relationship between management and organizational 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, two factor theory, Alderfer's ERG theory, McCleland's learned need theory, Victor Vroom' expectancy theory, Stacy Adam 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- Centered approach to team development.
Unit–IV	**Leadership: Concept;** Leadership styles; Theories-trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four System so leadership. **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–V	**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. Organizational Development: Concept; Need for change, resistance to change; Theories of planned change; Organization a diagnosis; Organizational 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 materials Analysis and Accounting for works and sales expenses, Different Method so 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 incomplete contracts and the valuation of work in progress.
Unit–III	Process cost accounts (including Inter Process Transfer). Uniform costing & Estimate costing.
Unit–IV	Standard costing & Variance 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, Production and sales Budget.
Unit–V	Marginal costing - Contribution Marginal analysis Vs. Net Profit analysis cost volume, profit studies and break-even charts. Managerial Decisions Tasted on Marginal and differential 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(as amended). 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, Setoff and carry forward of losses, Return of Income, Deduction of tax at source, Advance payment of tax, Provisional Regular, Expert and emergency assessment, Reopening assessment, Appeals & Revisions, Reference of High court & Supreme court, offences & penalties, Income tax authorities.
Unit–IV	**Assessment of Hindu Undivided 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 organization of new business. Tax planning to Capital Structure, decision dividend policy, Inter corporate dividends and bonus shares.

वैकल्पिक समूह (I): विपणन

Optional Group (A): Marketing

विपणन प्रबंध (प्रश्नपत्र – 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 micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational 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 life cycle-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 whole selling.
Unit–IV	**Promotion Decisions:** Communication process; Promotion mix-advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection, Advertising effectiveness; Sales promotion-tools and techniques. **Marketing Research:** Meaning and scope of marketing research; Marketing research process.
Unit–V	**Marketing Organization and Control:** Organizing 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 अंतरराष्ट्रीय विपणन (प्रश्नपत्र – द्वितीय)

Rural, Agricultural and International Marketing

(Paper: A Second)

M.M.100

Unit–I	**Rural Marketing:** Image of Indian Rural Marketing and Approach to Rural Markets of India, Rural Consumer and Demand Dimensions and Market Segmentations, Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks. **Agricultural Marketing:** Concept, nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification.
Unit–II	**Market Structure:** Dynamics of Market Structure, Components on a market, Structure and Market forces. Market Management and Channel Strategy: Modem marketing management and agricultural products, "Structured organized markets- commodity exchange and produce exchange, Cash market, Forward Dealing, Exchange Market, Speculative Market, Channels of Distribution for consumer goods, Agricultural Consumer Goods and Agricultural Raw Materials.
Unit–III	**Regulation of Markets: Regulated** market, Genesis Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India. **Marketing of Farm Products:** Packaging-packing and packaging, packing material, Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization-Meaning, Type, Labeling and specification, Storage and Warehousing.
Unit–IV	**International Marketing: Meaning**, Scope, Nature and Significance. International Marketing Environment- Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager. Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, methods of Pricing, Price quotation.
Unit–V	**Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing. Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India. Export and Import Procedure, documentation; in foreign trade, Bilateral and Multilateral Trade

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	Agreements, Its meaning, _objective, types and significance, SAARC, Role of WTO in Foreign Trades.

वैकल्पिक समूह (बी): प्रबंध

Optional Group (B): Management

वित्तीय प्रबंध (प्रश्नपत्र – 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 is applications under various environmental constraints.

COURSE INPUTS-

Unit–I	**Financial Management:** Meaning, nature and scope of finance; Financial goal-profit Vs. Wealth maximization; 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; Analyzing 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.
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 report son bank finance; Dimensions of working capital management. **Management of cash,** receivables and inventory.

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मानव संसाधन एवं उत्पादन प्रबंध (प्रश्नपत्र बी – द्वितीय)

Human Resource and Production Management

(Paper: B – Second)

M.M.100

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

वैकल्पिक समूह (सी) : बैंकिंग एवं बीमा

Optional Group (C): Banking and Insurance

बैंकिंग व्यवहार एवं संस्थाएं (प्रश्न पत्र सी – प्रथम)

Banking Practices and Institutions (Paper: C-First)

M.M.100

Unit–I	**Bank -** Concept, Functions and Services, Bank and Customer Relationship, Concept of customer general relationship, Rights and obligation Termination of Relationship, **Accounts of customers:** Various customers account, Opening an account Nomination, Special types of customers -Minors, Pardanshin women, Lunatics, Intoxicated persons, Joint Hindu Family, limited companies and non-trading concern.
Unit–II	**Employment of Bank Funds**, Importance of Liquidity, cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of Loan, Interest Tax Act. Purchase/Discounting of Bill, legal Position, Cheques- Crossing, collection and Payment system securities for Advances, Lien and Mortgage, Hypothecation, Pledge.
Unit–III	Indian banking system-Structure of Indian banking system in pre-independence and post-independence, Commercial Banks: Meaning functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking. Development Banks: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI; State development banks, state financial corporations.
Unit–IV	Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies of nonbanking financial institutions in India. Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual funds schemes in India-an overview. Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.
Unit–V	Reserve Bank of India: Organization, management and functions; Credit creation and credit control; Monetary policy. Banking Regulation Act, 1949 (as amended), Important features.

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बीमा के सिद्धांत एवं व्यवहार (प्रश्न पत्र सी – द्वितीय)

Principles and Practices of Insurance
(Paper: C – Second)

M.M.100

Unit–I	Origin of Insurance, its development, andorganization Utility of Insurance, Fundamental principles of insurance Insurable Interest, almost good faith, other principles, Indemnity, subrogation warranties, mitigation of laws, attachment of risk, cause proximal, contribution, hazards physical and morale. Re-Insurance- General Principles, Various methods of re insurance, under- insurance; over-insurance, Double Insurance.
Unit–II	Functions & Benefits of Life Insurance, History of Life Insurance Business, 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 (as amended) Procedure of Taking out Marine Insurance Policy, kinds of Marine Insurance Policies, Computation of Maine Insurance Premiums and Returns, Marine Losses - Total Loss, Actualand 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 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, livestock, crop. and workmen's compensation insurance, Cattle Insurance. Privatization of insurance in India. Insurance Regulatory & Development Authority Act, 1999(as amended), Power and functions of authority.

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वैकल्पिक समूह (डी) : करारोपण एवं लेखांकन

Optional Group (D): Taxation and Accounting

भारत में करारोपण (प्रश्न पत्र डी- 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	Introduction and observation of GST Act 2017 (as amended): Objectives and schemes of GST, Registration process, Meaning, and Taxability of composite and mixed supply, Levy and Collection of GST, Rate of GST, Exemption from GST (Goods and Services), Composition levy.
Unit–IV	Tax Invoice, Credit and Debit notes, E-way Bill, Payment of Tax, Computation and Return form of GST.
Unit–V	Procedure for Import and Export under Custom Duty, Export incentives, Duty Drawback, Powers of Customs Officers, Penalties, Confiscation of Goods. Import, Export and Transport, Manufacturing, Possession and sale, Licenses permits and passes, Offences and Penalties summary, Duties and Fees

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लेखांकन पद्धतियां (प्रश्न पत्र डी – द्वितीय)

Accounting Methods

(Paper: D-Second)

M.M 100

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	Account so Hotel Companies, Accounts for Hospitals, Account so professional people.
Unit–IV	Accounting for educational institutions Accounts of Co-operative societies. Accounts of Agricultural farms.
Unit–V	Government Accounting in so fluency accounts (individual and firm).

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