

HEMCHAND YADAV VISHWAVIDYALAYA, DURG (C.G.)

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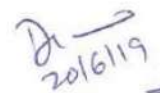

SCHEME OF EXAMINATION & SYLLABUS of M.Com. (Semester Exam) UNDER FACULTY OF COMMERCE Session 2019-21


**(Approved by Board of Studies)
Effective from July 2019**

M.Com. IIst Semester

प्रश्न	प्रश्न पत्र का नाम	पूर्णांक	पेपर
प्रश्नपत्र VI Paper VI	व्यवसायिक अर्थशास्त्र Business Economics	80+20	201
प्रश्नपत्र VII Paper VII	विशिष्टीकृत 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. IIst Semester
PAPER – VI
BUSINESSECONOMICS

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 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 and pull and cost – push factors; Effects of inflation.

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PAPER -VII
SPECIALISED ACCOUNTING

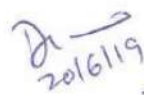
M.M.80+20

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. 0:80

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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(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 intervals timation of population Mean, proportion and variance Statistical Testing-Hypothesis and Errors, Samplesize-Large and Small Sampling test 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 Iemethod) 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.

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(Compulsory) Paper – X
Business Laws

M.M. 80

OBJECTIVE

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

UNIT-1 SEBI Act-1992: Organization 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 of 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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