

**Session 2019-20 (Odd Semesters)**

**M. Com.**

**Syllabus**

**First Semester**

Paper I	Business Management
Paper II	Statistical Analysis
Paper III	Economic Growth
Paper IV	Business Environment

**Third Semester**

Paper I	Corporate Tax Planning
Paper II	Advance Cost Accounting
Paper III	Financial Institutions and Markets
Paper IV	Research Methodology

**Internal Assessment**

Internal Assessment in each paper shall include 5 marks for attendance, 10 marks for class room tests, 5 for assignments and 5 marks for presentation.

# Detailed Syllabi

## M.Com. (Semester I)

### Paper I: Business Management

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit I** Emergence of Management Thought, Nature and Significance of Management, Classical, Neo Classical, Modern Theories of Management, Human Behaviour and Social System School, Decision Theory School, Functions of a Manager, Social Responsibility of Managers.
- Unit II** Managerial Functions: Planning- Concept, Significance, Process or Steps in Planning, Organizing- Concept, Principles, Delegation of Authority and Responsibility, Staffing- Meaning, Nature, Importance, Directing, Co-ordinating, Controlling- Nature, Importance, Process and Techniques.
- Unit III** Motivation: Theories of Motivation, Need Hierarchy Theory, Theory X and Y, Two Factor Theory, Vroom Expectancy Theory, Leadership- Principles, Leadership Styles, Theories of Leadership.
- Unit IV** Interpersonal and Organizational Communication, Concept of two way Communication, Communication Process, Barriers of Effective Communication, Types of Organizational Communication, Improving Communication.
- Unit V** Group Dynamics, Team Development and Organizational Development, Definition, Importance, Types of Group Formation and Team Development, Concept, Need and Features of Organizational Development, Process of Organizational Development.

#### Suggested Readings:

1. Saxena, S.C. Business Administration and Management, Sahitya Bhawan, Agra
2. Sherleker, S.A. and Sherleker Y.S. Principles of Business Management, Himalaya Publication House, New Delhi
3. सक्सेना, एस०सी० व्यवसाय प्रशासन एवं प्रबन्ध, साहित्य भवन, आगरा
4. अग्रवाल, आर०सी० व्यवसाय प्रबन्ध, नवयुग साहित्य सदन, आगरा

# M.Com. (Semester I) Examination

## PAPER-II

### STATISTICAL ANALYSIS

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

Unit I: **Analysis of the Time Series:** Measurement of Secular Trend, Seasonal Variations, Cyclical; and Random Fluctuations.

Unit II: **Regression Analysis:** Simple linear regression of Meaning and utility, regression lines and equations, regression coefficient.

Unit III: **Association of Attributes:** Classification of attributes, determination of unknown class frequencies, Consistency of data, methods of determining association, Chi Square Test.

Unit IV: **Interpolation and Extrapolation:** Meaning, importance, Graphic method, Algebraic method-Direct Binomial expansion method, Newton's method of Advances differences, Lagrange method, parabolic curve method.

Unit V: **Indian Statistics:** National Income, Population Statistics, Agriculture Statistics, Source of Indian Statistics-Central Statistical Organization, National Sample Survey.

Suggested Reading:

1. Gupta, C.B. Statistical Method- Sultan Chand, Delhi.
2. Gupta, S.C. and Indra Gupta Business Statistical- Himalaya Publication House, New Delhi.
3. Gupta, S.P. – Business Statistics- S. Chand and Company, Delhi.
4. नागर, कैलाष नाथ सांख्यिकी के मूल तत्व मीनाक्षी प्रकाशन मेरठ।
5. शुक्ला एवं सहाय सांख्यिकी के सिद्धान्त साहित्य भवन आगरा।
6. सिंह एस0 पी0 सांख्यिकी, एस0 चॉद एण्ड कम्पनी, दिल्ली।

# **M.Com. (Semester I) Examination**

## **PAPER-III**

### **ECONOMICS OF GROWTH**

**Maximum Marks 75**

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

Unit I: Economic Growth and Economic Development, Economic backwardness, characteristics of underdevelopment, Obstacles to development.

Unit II: Problems of Capital, Formation, Financing of economic development, Fiscal, Price and Monetary policies for economic development. Fiscal, Price and Monetary policies for economic development.

Unit III: Dualistic theories of development, The Big-Push theory, Balanced and unbalanced growth.

Unit IV: Determinants of economic growth, Natural resources, Human resources.

Unit V: Rostows stages of economic growth. The general classical model with special reference to Harrod Domar Growth Models.

#### **Suggested Reading:**

1. Dhingra, I.C. Indian Economy: Environment & Policy, Sultan Chand & Sons, New Delhi.
2. Sarkar, Jayanta The Indian Economy, Pearson Education, New Delhi.
3. Dewett, K. K. Modern Economic Theory, S. Chand, New Delhi.
4. जैन, बी० के० आर्थिक विकास के सिद्धान्त, कालेज बुक डिपो, जयपुर।
5. जैन, बी० के० आर्थिक विकास के सिद्धान्त एवं भारत में आर्थिक नियोजन, कालेज बुक डिपो, जयपुर।

## M.Com. (Semester I)

### Paper IV : Business Environment

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit I** Concept, Significance and Nature of Business Environment, Components of Business Environment, Internal and External Environment of Business, Changing Dimensions of Business Environment.
- Unit II** Concept and Meaning of Environmental Analysis or Scanning, Characteristics of Environmental Analysis, Objectives, Process and Limitations of Environmental Analysis.
- Unit III** Significance and Elements of Economic Environment, Economic System and Business Environment, Economic Reforms, Liberalization and Privatization.
- Unit IV** Political and Legal Environment of Business, Critical Elements of Political Environment, Role of Government in Business, Fiscal and Monetary Policy.
- Unit V** Socio-Cultural Environment, Critical Elements of Socio-Cultural Environment, Problem of Uneven Income Distribution, Social Responsibility of Business, International Environment of Business, International Economic Institutions- IMF, WTO and World Bank and their importance in India.

#### Suggested Reading:

1. Sinha, V.C, and Sinha Ritika Business Environment Sahitya Bhawan Publishers & Distributors ,Agra
2. Cherunilam, Francis Business Environment, Himalaya Publishing House, New Delhi
3. Aswathappa, K. Essentials of Business Environment Himalaya Publishing House, New Delhi
4. सिन्हा, वी०सी० एवं सिंह, पुष्पा व्यावसायिक पर्यावरण, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर, (प्रा०लि०), लाजपत कुंज, आगरा

## **M. Com. (Semester - III )**

### **Paper - I**

## **CORPORATE TAX PLANNING**

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I** Meaning of Tax Planning and Management, Objectives, Characteristics, Nature, Importance, Scope, Types and Limitation of tax planning and management in corporate sector, Tax evasion, Tax avoidance. Difference between tax planning, tax evasion and avoidance. Difference between Tax Management and Tax Planning.
- Unit - II** Assessment of Companies: Computation of taxable income and corporate tax liability, Minimum Alternate Tax, Tax on distributed profits of domestic companies.
- Unit - III** Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business. Tax planning with reference to financial management decisions, capital structure decisions, dividend policy, Bonus share.
- Unit - IV** Tax planning in respect of own or lease, Purchasing of assets by installment system or hire system. Sale of assets used for scientific research, Purchasing of an asset out of own funds or out of borrowed capital, manufacturing or buying or renovating an asset, shutting down or continuing decisions.
- Unit - V** Tax planning in respect of amalgamation or de-merger of companies

### **Suggested Reading:**

1. Indian Income Tax Act, 1961
2. Singhanian V.K. : Direct Taxes Law and Practice, Taxmann, New Delhi
3. Singhanian V.K. : Direct Taxes Planning and Management, Taxmann, New Delhi
4. Lakhotia R.N. : Corporate Tax Planning, Vision Publications, New Delhi
5. B.K. Agarwal : Direct Taxes Law and Accounts ( Hindi and English) Navyug Sahitya Sadan, Agara

6. Mehrotra H.C. : Direct Taxes Law and Accounts, ( Hindi and English) Sahitya Bhawan Publication, Agra
7. Ahuja and Gupta : Corporate Tax Planning and Management, Bharat Law House, New Delhi
8. Bhagwati Prasad : Direct Taxes Laws Practice, Wishwa Prakashan
9. Mehrotra & Goyal : Corporate Tax Planning & Management, Sahitya Bhawan Publications, Agra
10. Gaur, Narang & Puri : Corporate Tax Planning& Management, Kalyani Publications, New Delhi
11. Srinivas E.A. : Corporate Tax Planning, Tata McGraw Hill
12. R. N. Lakhotia : Tax Management
13. H.P. Raina : Corporate Taxation – A Handbook
14. मेहरोत्रा एवं गोयल : निगमीय कर नियोजन एवं प्रबन्ध, साहित्य भवन पब्लिकेशन्स, आगरा।

## M. Com. ( III - Semester )

### Paper - II

## ADVANCE COST ACCOUNTING

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Introduction:** Meaning, Definition, Objects, Importance and Functions of Cost Accounting, Pricing of Material Issues, Inventory Control, Labour Turnover, Accounting for Idle Time & Overtime. Treatment of Specific Overheads.
- Unit - II Advanced Problems in Unit Costing:** Cost Sheet & Statement of Cost, Tender and Quotation Price.
- Unit - III Advanced Problems in Process Costing:** Process Losses & Gains, Equivalent Units, Accounting for Joint Products and By-Products.
- Unit - IV Costing in Service Sector:** Meaning and Definition, Operating Cost statements: Transport Costing, Hotel Costing, Power House Costing, Hospital Costing.
- Unit - V Latest Developments in Cost Accounting:** Target Costing, Backflush Accounting, Throughput Accounting, Resource Consumption Accounting, Kaizen, Lean System, Life Cycle Costing

### Suggested Reading:

1. Ravi M. Kishore, Cost Management , Taxmann Allied Services Pvt. Ltd., New Delhi
2. M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi
4. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi
8. S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi
12. C.S. Rayudu, Cost Accounting, Tata McGraw Hill, New Delhi
13. Shukla and Grewal, Cost Accounting, Sultan Chand and Co., New Delhi
14. एम० एल० अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन, आगरा
15. आर० एन० खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर, आगरा
16. एम० एन० अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली
17. बी० के० अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन, लोहा मण्डी, आगरा



## M. Com. (III - Semester )

### Paper - III

#### FINANCIAL INSTITUTIONS AND MARKETS

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I** Introduction: Nature and Role of Financial System, Financial System and Financial Markets, Financial Institutions and Economic Development.
- Unit - II** Financial Markets: Money and Capital Markets, Money Market – Meaning, Constituents, Functions of Money Market, Recent Trends in Indian Money and Capital Market.
- Unit - III** Reserve Bank of India and Commercial Banks: Organisation, Management and Functions of RBI, Functions and Investment Policies of Commercial Banks, Recent Development in Commercial Banking.
- Unit - IV** Development Banks: Concepts, 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 - V**
- Insurance Sector, UTI and Non-Banking Financial Institutions: Functions, Source of Finance and Various Schemes of these Institutions.
  - SEBI : Functions, Importance and role of SEBI

#### Suggested Readings:

1. Advani, Investment and Securities Market in India, Himalaya Publishing House, New Delhi
2. L.M. Bhole, Financial Markets and Institutions, Tata McGraw Hill, New Delhi
3. D. Ghose, Banking Policy in India, Allied Publications, Delhi
4. M.U. Khan, Indian Financial System, Tata Mc Graw Hill, New Delhi
6. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi

**M. Com. (III - Semester)**

**Paper - IV**

**RESEARCH METHODOLOGY**

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

**Unit - I** Research Methodology: Introduction, Meaning, Objectives, Types of Research, Research Process, Collection, Classification and Presentation of Data – Primary and Secondary.

**Unit - II** Research Designs, Sampling Design, Measurement and Scaling Techniques.

**Unit - III** Testing of Hypothesis ( Parametric or Standard Tests of Hypotheses and Non-Parametric or Distribution Free Tests of Hypotheses).

**Unit - IV** Analysis of Variance (ANOVA), Basic Principles of ANOVA, One way and two way ANOVA

**Unit - V** Interpretation and Report Writing: Techniques of Interpretation, Precaution in Interpretation, Significance of Report Writing, Different Steps in Report Writing, Layout of Report, Types of Report, Mechanics of Writing a Report.

**Suggested Readings:**

1. J.K. Sachdeva, Business Research Methodology, Himalaya Publishing House, New Delhi
2. C. R. Kothari, Research Methodology, Methods & Techniques, New Age International Publications
3. पारस नाथ राय, अनुसंधान परिचय, लक्ष्मी नारायण अग्रवाल, आगरा।

