

DEPARTMENT OF HIGHER EDUCATION, BHOPAL

**Proposed
Post Graduate Unified Syllabus for Commerce
Scheme of Compulsory Papers**

**M.Com. (First Semester)
Compulsory Papers**

Paper No.	Compulsory Papers	Maximum Marks
I	Management Concepts	40+10 = 50
II	Business Environment	40+10 = 50
III	Advanced Accounting	40+10 = 50
IV	Cost Analysis and Control	40+10 = 50

**M.Com. (Second Semester)
Compulsory Papers**

Paper No.	Compulsory Papers	Maximum Marks
I	Corporate Legal Framework	40+10 = 50
II	Organizational Behaviour	40+10 = 50
III	Advanced Statistical Analysis	40+10 = 50
IV	Functional Management	40+10 = 50

**M.Com. (Third Semester)
Compulsory Papers**

Paper No.	Compulsory Papers	Maximum Marks
I	Managerial Economics	40+10 = 50
II	Tax Planning and Management	40+10 = 50
III	Entrepreneurship Skill Development	40+10 = 50
IV	Accounting for Managerial Decisions	40+10 = 50

**M.Com. (Fourth Semester)
Compulsory Papers**

Paper No.	Compulsory Papers	Maximum Marks
I	Direct Tax in India	40+10 = 50
II	Business Taxation	40+10 = 50
III	Indirect Tax	40+10 = 50
IV	Sales and Service Tax	40+10 = 50

उच्च शिक्षा विभाग (३६)

प्रकाशन केन्द्र विभाग प्रभुप्र. शास्त्र

प्राचीन पिमाण ग्रंथ प्र. शास्त्र
प्राचीन अस्त्र (स्वातन्त्र्योत्तर) प्रस्तुओं के लिये शोगोस्त्र अनुशासन पाठ्यक्रम
प्र. अस्त्राधारा गव्वल द्वारा उपलब्ध है।

Department of Higher Education, Govt. of M.P.
M.Com. (Post Graduate)

M.Com. (Post Graduate) -

Post Graduates) semester wise Syllabus
As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / માન્ય માર્ક્સ : ૧૦૦

M.Com / प्राचीन

М.М.ЖАЧО

2022 / दोस्ताव

Level of Subject

Subject Group / विषय समूह का नाम

No. / १०८४

1

MANAGEMENT CONCEPTS

1

Compulsory/विधि

Advisory / अधिकारे वा Options/विकल्प

Particulars of Property

1	Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.	
2	Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by Objectives, Management by Exception. Concepts, Nature and Process of decision-making. Theories of decision-making.	40-17-18
3	Organizing: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.	1 2/3/4
4	Directing: Concept, Nature, Scope, Principles and Techniques of Direction. Communication concept, Process, Channel and Media of Communication. Barriers to effective communication, Building effective communication system.	3 (P) 2/3/4
5	Controlling: Concept, objectives, nature and process of control, levels and areas of control. Variance, control techniques 2. Theory of Management. Management Education in India. Objectives, Present position and difficulties	4 (P) 5 (P) 2/3/4/5
6	Reading: <i>Principles of Management</i> by L.K. Bhatia, 1977, 2nd edition, O.U.P., New Delhi.	6 (P)

Old Readings: Dated 10-10-1962
Searched 10-10-1962
by J. S. 10-10-1962

१०८ राजनीति - भाषा विवरण एवं सम्बन्धित विषय

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उच्च शिक्षा विभाग, म.प्र. शासन

(37)

एन.डी.जे. (स्नातकोंकार) छात्राओं के लिए हेंगेटर प्रवृत्ति पाठ्यक्रम
कृतियों अध्ययन मान्यता द्वारा अनुशासित सभा न.प. के अन्यथात द्वारा अनुमोदित

i Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकतम अंक :

M.Com. / मुख्यक्रम

m. m. ~~40~~ 40

अंक

I

BUSINESS ENVIRONMENT

अंक

II

क्षमता/ अनिवार्य का Optional/विविधक

Compulsory/अनिवार्य

: Particulars/विवरण :

Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment -internal and external; Changing dimensions of business environment, Liberalisation, Privatisation and Globalisation.

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies: Industrial policy and licensing policy, fiscal policy, Monetary policy, EXIM policy.

Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

Socio, Cultural & International Environment: Social responsibility of business. Characteristic, Components, Scope, relationship between society and business. Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India.

Technological Environment: Concept, Online Channels, Online Services. Advantage of Online services, E-commerce, Indian conditions of commerce, Electronic Banking, Franchise Business.

Readings: *Principles of Economics* by Prof. Dr. T. N. Srinivasan, 2nd edition, 1973, Prentice Hall of India, New Delhi.

India's Economic Environment of Business, Sultan Chand & Sons, New Delhi.

Industrial Growth in India, Oxford University Press Delhi.

Indian Development Planning and Policy, Vikas Publication, New Delhi.

Dated 10/10/2010

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उच्च शिक्षा विभाग, म.प्र. शासन

(38)

एवं सेवा (स्कॉलरशिप) क्रमांकों के लिये सेमेन्टर अनुसार घटकात्म
क्रमांक अनुसार अनुकूल होता अनुशासित तथा न.प. के राज्यपाल द्वारा अनुमोदित

Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकारी अंक : 50/-

M.Com. / एज. लैंग

M. M. 42

40

क्रमांक

1st

Subject Group / विषय वर्गानुसार विवरण

ADVANCED ACCOUNTING

प्रत्येक छ.

III

विषय / अविवादी वा Optional/विकल्पिक

Compulsory/अविवादी

: Particulars/विवरण :

Final Accounts (Advanced).

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.

Accounting from Incomplete Records, Accounting for Insurance Claim.

Investment A/c, Voyage A/c, Insolvency A/c.

Dissolution of partnership firm including sales of Firm and Amalgamation.

Readings:

Practical Advanced Accounting

Gupta R.L., Radhakrishna, N. Company Accounts, Sultan Chand and Sons, New Delhi.

Maheshwari S.N. Corporate Accounting, Vikas Publishing House, New Delhi.

Menon J.R., Ahuja, Ganesh, and Sehgal Ashok. Financial Accounting, Mayur Paper Backs, Noida.

Shukla M.C., Grewal T.S. and Gupta S.C. Advanced Accounts, S. Chand & Co. New Delhi.

Moore C.L. and Jacobie R.K. Managerial Accounting, South Western Publishing Co., Cincinnati, Ohio.

Modi, Oswal & S.K. Khatik, Corporate Accounting in Hindi & English (both) College Book House, Jaipur.

1998

March 1999

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उच्च शिक्षा विभाग, म.प्र. शासन

मानव संसाधनों के लिए उच्चतम अनुसार पढ़ायाज
काम करने वाली एक अनुशासित विद्या विभाग है।

Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकांश अंक : 40

M.Com. / एम.कॉम

M.M. 40

/ नोट

Ist

COST ANALYSIS AND CONTROL

IV

Compulsory/अनिवार्य

Subject Group / विषय वर्ग वा श्रेणी :

/ उत्कृष्ट वि.

ory / विधिवाली वा Optional/विकल्प

: Particulars/विवरण

Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing Installation of costing system, Methods of inventory control, Overheads Accounting.

Process Accounting Joint product and By product, Equivalent Production and Inter Process Profit, Operating Cost

Marginal Costing: Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.

Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objectives and Advantages

Standard Costing and Variance Analysis

नोट्स:

१) इनसा याज्ञ एवं शिक्षा - सामाजिक विद्यालय

Dr. Maheshwari - Cost Accounting

Dr. Agarwal & M. Jain - Cost Accounting

Um & Narang - Cost Accounting

Mr. J. Maheshwari - Cost Accounting

U.C. Agarwal - Cost Accounting

Financial Cost Accounting

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उच्च शिक्षा विभाग, म.प्र. शासन

एम.डी.एम. (स्लाइकोटार) कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम
केन्द्रीय अध्ययन मान्यता द्वारा अनुशासित तथा म.प्र. के उच्चपाल द्वारा अनुमोदित

Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकातम अंक :

Class

M.Com. / एम.डी.एम.

40

Semester / सेमेस्टर

II

Title of Subject Group / विषय समूह का नाम :

CORPORATE LEGAL FRAMEWORK

Paper No. / प्रश्नपत्र नं.

Ist

Compulsory / अविवादी या Optional/विवादित

Compulsory/अविवादी

: Particulars/विवर :

Unit - 1	The Companies Act, 1956 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution of companies.
Unit - 2	The Negotiable Instruments Act, 1881: 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	MRTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
Unit - 4	The consumer protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.
Unit - 5	Regulatory Environment for International Business; FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers, Custom valuation and dispute settlement, TRIP and TRIMs.

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhni Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework

Dated 27/8/2018
100% Approved by M.P.

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उच्च शिक्षा विभाग, म.प्र. शासन

एग.कॉम. (रनातयोल्लर) रक्षाओं के लिये होमेस्टर अवृत्तार पाठ्यक्रम
पेट्रीय अध्ययन गण्डल द्वारा अद्युशसित तथा म.प्र. के द्वारा पाठ्यपाल द्वारा अद्युगोदित
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Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकांश अंक : ५०

Class / 2

M.Com. / एम.कॉम. 40

20

Semester / सेमेस्टर

10

Title of Subject Group / Page _____ of _____

ORGANIZATIONAL BEHAVIOUR

Paper No. / पृष्ठां संख्या:

1

Compulsory / અનિવાર્ય કા Optional/બનિવાર્ય

Compulsory/obligatory

Particulars of the

Unit - 1	Concept of Organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organizational Behaviour models.
Unit - 2	Personality: Concept, Theories, Determinants and importance, Perception: Concept, Process and Theories, Learning: Concept, Components, affecting factors and theories.
Unit - 3	Motivation: Meaning, types and important elements, Theories of Motivation, Attitudes and Values: Concept, factors, significance and Theories.
Unit - 4	Nature of interpersonal Behaviour, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.
Unit - 5	Organizational Conflicts: Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.

Suggested Readings:

1. L.M. Prasad - Organizational Behavior
 2. C.V. Gupta - Organizational Behavior
 3. G.S. Sudha - Organizational Behavior
 4. P.C. Jain - Organizational Behavior
 5. Sarvan Sandeep - Organizational Behavior

उच्च शिक्षा विभाग, म.प्र. शासन

एम.डी.एस. (स्नातकोत्तर) कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम
फैलीय अध्यायक नमूदः द्वाया अनुसंधित तथा म.प्र. द्वे राज्यपाल द्वाया अनुमोदित

Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकार अंक : *50*

Class / कक्षा

M.Com. / एम.डी.एस. **40**

Semester / सेमेस्टर

II

Title of Subject Group / विषय समूह का नाम :

ADVANCED STATISTICAL ANALYSIS

Paper No. / प्रश्नपत्र का

III

Compulsory / अविवादी या Optional/विविध

Compulsory/विविध

: Particulars/विवरण :

Unit – 1	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.
Unit – 2	Theory of Sampling and Test of Signification.
Unit – 3	Analysis of Variance (including one way and two way classification), Chi-square Test.
Unit – 4	Interpolation and Extrapolation. Association of Attributes.
Unit – 5	Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

Suggested Readings:

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

*ज्ञानवाला बाबा
D.R. और उनके बच्चों*

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उच्च शिक्षा विभाग, म.प्र. शासन

एम.कॉर्जे. (स्नातकोत्तर) कक्षाओं के हिस्से ऐग्रेटर अनुसार पाठ्यक्रम
वैज्ञानिक अध्ययन मण्डल द्वारा अनुशीलित तथा म.प्र. के सम्बन्धात द्वारा अनुमोदित

Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकारीक अंक :

Class / कक्षा

M.Com. / पृष्ठांग

40

Semester / सेमेस्टर

II

Title of Subject Group / विषय श्रम्भ वा शीर्षक :

FUNCTIONAL MANAGEMENT

Paper No. / प्रश्नपत्र नं.

IV

Compulsory / अनिवार्य वा Optional/विकल्पिक

Compulsory/अनिवार्य

: Particulars/विवरण :

Unit - I	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Nature, Need and influencing factors, Characteristics of a sound financial plan.
Unit - 2	Capitalization, Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.
Unit - 3	Concept of Marketing Management, Nature and Scope of marketing, Functions of marketing management, Marketing mix. Advertising Management: Meaning Objectives, functions and scope, Media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, Importance, Limitations and Methods of sales promotion.
Unit - 4	Concept of Personal Management, Functions, Scope and importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.
Unit - 5	Production Management: Concept, Importance, Scope and functions, Types of production systems, Concept of production planning, objectives, elements and steps, Procedure of production control, Process of New Product Development, Concept of Product Diversification, Standardization, Simplification and Specialization.

Suggested Readings:

1. Motihar M. - Functional Management

Dr. B. R. Dube

Semester - III

pg. 100

Paper-I (Compulsory): Managerial Economics

Maximum Marks: ~~40~~ 40

卷-1

Nature and Scope of Managerial economics, Managerial Economist Role and Responsibilities, fundamental economic concepts Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.

Lux - P

Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity, Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

Page-110

Production Function, Law of Variable Proportions, Law of Returns to Scale

Unit-IV

Business Cycles: Nature and Phases, Theories of Business Cycles, Non-Monetary Theories and Monetary Theories of Schumpeter, Hicks, Hayek, Hawtrey and Samuelson.

100

Profit Management - Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.

Mixed Readings:

1. Chopra, G P. Managerial Economics; Tata McGraw Hill, Delhi.
 2. Dean, John. Managerial Economics, Prentice Hall, Delhi.
 3. Varian, H.R. International Microeconomics: A Modern Approach, East West Press, New Delhi.
 4. Verma, R.L. and Mabeshwari, K.L. Managerial Economics; Sultan Chand and Sons New Delhi.
 5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
 6. Srinivasan - Managerial Economics
 7. Sharpen Karpri - Managerial Economics
 8. Varshney, R.C. - Managerial Economics
 9. Shrivastava O.S. Managerial Economics Qasim Publishing Company, Bhopal
 10. डॉ. विजय कुमार द्वारा लिखी गई प्राचलित्र अध्ययन - राष्ट्र सरकार द्वारा, जयपुर
 11. डॉ. रामेश एवं डॉ. क. कल्याणदास. प्रबन्धकीय अध्ययन, सांकेतिक मानव विज्ञानोंके इन, आगरा
 12. डॉ. विजय कुमार - आवासाद्वित अध्ययन से लिखी गई अकड़ामी घोषणा

Semester - III

Paper-II (Compulsory): Tax Planning and Management

Maximum Marks ~~50~~ 40

1

Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance and Tax Evasion, Tax Planning and Tax Management.

Unit-10

Areas of Tax Planning: Ownership Aspects, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning

Unit-III

Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning, Special Tax Provisions - Tax Provisions Relating to Free Trade zones, Infrastructure Sector & Backward Areas, Tax Incentives for Exporters.

Unit-1

Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter-Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds.

卷之四

Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

Suggested Readings:

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Direct Law House, New Delhi.
 2. Lakhotia, R.N., Corporate Tax Planning, Vision Publication, Delhi.
 3. Sanghania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
 4. Sanghania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi., Tax Planning and Management
 5. Mehrotra S. - Tax Planning and Management
 6. Lakhota - Tax Planning and Management
 7. Sakiecha Shripal - Tax Planning and Management
 8. Goyal R.S. - Tax Planning and Management

Semester - III

Paper-III (Compulsory): Entrepreneurship Skill Development

Maximum Marks

40

Objectives: To give an exposure to the students to entrepreneurial culture and industrial growth and with a view to enabling them to set up and manage small industry.

Unit-I:

The entrepreneur: Definition, emergence of entrepreneurial class; theories of entrepreneurship, socio-economic environment and entrepreneur. Characteristics of entrepreneur leadership, risk taking, decision making and business planning.

Unit-II:

Promotion of a venture: Opportunity analysis, external environmental forces- economic, social, technological. Competitive factors, legal requirements for establishment of a new unit and raising funds.

Unit-III:

Entrepreneurial Behaviour: Innovation and entrepreneurship, entrepreneurial behaviour, social responsibility.

Unit-IV:

Entrepreneurial development programme: Entrepreneurial development Programme relevance and achievements, role of government in organising such programmes, critical evaluation.

Unit-V:

Entrepreneurship and Industrial development: Planning growth of industrial activities through industrial Policy of the government, role of industrial estates, Role of centre and state level promotional service and financial institutions. Role of development banks.

Suggested Readings:

1. Kenneth P. Van Auken: Entrepreneurship and small business management.
2. Mass School Hammer & Arthur Kuri: Entrepreneurship and small business management.
3. Sharma R.A.: Entrepreneurial Change in Indian Industries.
4. Shar P.N. and Laddha H.P.: The role of small enterprises in Indian Economic Development.
5. Shukla M.B.: Entrepreneurship Development.
6. Dr. B.C. Bagchi, Jyoti-Sankar, N.U. Roy and Suresh, India.
7. Dr. B.C. Bagchi, Jyoti-Sankar.

Paper-IV (Compulsory): Accounting for Managerial Decisions

Maximum Marks ~~50~~ **40**

Unit-I:

Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting. Role and duties of Management Accountant.

Unit-II:

Nature and Limitations of Financial Statements. Needs and objectives of financial analysis. Ratio Analysis: Profitability, Activity and Financial Ratios.

Unit-III:

Cash Flow analysis and Cash Flow analysis. Application of A.S.3

Unit-IV:

Nature and Characteristics of Long term investment Decision. Methods of Ranking investment proposals.

Unit-V:

Management Reporting System. Types of Reports. Responsibility Accounting. Concept of Management Audit.

Suggested Readings:

1. D. Agarwal - Accounting for Managers
2. Agarwal & Agarwal - Accounting for Managers
3. Agarwal, Jain & Jain - Management Accounting
4. M. S. R. - Trade Register
5. T. M. - Financial Manager

*(Date
25/8/2020
Demand (W.M.)
(Signature))*

*T. M.
25/8/2020
Date
25/8/2020
W.M.*

*D. Agarwal
25/8/2020
Date
25/8/2020
W.M.*

*D. Agarwal
25/8/2020
Date
25/8/2020
W.M.*

SYLLABUS : M.Com. Final : Semester IV

Taxation Group : First Paper

Direct Taxes in India

M.M. 40

• UNIT I

Basic concepts and Definitions, Residential status and tax incidence, Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.

■ See ~ Chapter Nos. 4 & 12 to 14

• UNIT II

Computation of Tax Liabilities of Individual, Taxation on Agriculture Income.

■ See ~ Chapter No. 15 to 16

• UNIT III

Assessment of Tax and Return of Income Tax, Types of Assessment.

■ See ~ Chapter No. 23

• UNIT IV

Advance payment of tax, Tax Deduction at Source, Penalties and Prosecutions, Refund of excess payment.

■ See ~ Chapter No. 21, 22 & 26

• UNIT V

Income Tax Authorities, Appeal and Revisions, Settlement of cases.

■ See ~ Chapter No. 24, 25 & 30

12
13 (new)
14
15
16

27/6/70
ABM

27/8/70
ABM N

SYLLABUS : M.Com. Final : Semester IV

Taxation Group : Paper-II

Business Taxation

M.M.HO

UNIT I

Computation of Income from Business and Profession,
Assessment of Hindu Undivided Family (H.U.F) including tax
liabilities.

■ See - Chapter No. 8, 9, and 17

UNIT II

Assessment of Firm and Association of Person, Computation of
Tax Liabilities.

■ See - Chapter No. 18

UNIT III

Assessment of Companies including tax computation.

■ See - Chapter No. 29

UNIT IV

Assessment of Co-operative society,
Charitable and other Trust including tax calculation.

■ See - Chapter No. 27 & 31

UNIT V

Double Taxation Relief, Assessment of Non-Residents.

■ See - Chapter No. 28 & 32

Approved
27.08.20
DR. ANAND TIRUPATI

Approved
27/08/2020

Approved
27/08/2020

Approved
27/08/2020

Approved
27/08/2020
(Dr. D. S. LAL)

Approved
27/08/2020
(Dr. D. S. LAL)

उच्च शिक्षा विभाग, म.प्र. शासन

एम.टी.डी. (राजकोषलार) कालाओं के लिये रोमेस्टर अनुसार पाठ्यपत्र
प्रोवीन्च अध्ययन बाब्ट द्वारा अनुशिष्टा तथा म.प्र. के राज्यालय द्वारा अनुमोदित
Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

As recommended by Central Board of Studies and approved by the Governor of M.P.

Max. Marks / अधिकारी अंक : 40

M.Com. / एम.टी.डी.

H.O. 3-3

Class / वर्ष

Semester / रोमेस्टर

Title of Subject Group / विषय समूह का नाम :

Paper No. & Title / प्रश्नपत्र नं. एवं नाम :

Compulsory / अनिवार्य वा Optional/विविध :

IV

GROUP - E : TAXATION

III – Indirect Taxes

Optional/विविध

: Particulars/विवरण :

Unit - 1	Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer, Principles of Classification.
Unit - 2	Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation.
Unit - 3	Assessment Procedure, Demand, Refund and Appeal, Central Excise Value Added Tax Credit System (CENVAT)
Unit - 4	Nature of customs duty, Types of customs duties, valuation for customs duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
Unit - 5	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

*27/1/10
Suggested Readings:*

1. Indirect Tax

*27/1/10
by Date*

*27/1/10
Dr. S. S. S.*

*17/1/10
Dr. S. S. S.
HOD*

*27/1/10
6/1/10 (HOD)*

*27/1/10
Dr. S. S. S.*

*27/1/10
Dr. S. S. S.*

*27/1/10
N.C. A.*

*27/1/10
Dr. S. S. S.*

उच्च शिक्षा विभाग, म.प्र. शासन

एम.पी.डी.ई. (ग्राहकोत्तर) कालाओं के लिये सेमेस्टर ग्रन्तीयां प्राप्त करने वाली अवधि वाली गणक संस्था अनुमति देना म.प. के राज्यपाल द्वारा अद्यतनीय

Department of Higher Education, Govt. of M.P.

M.Com. (Post Graduates) semester wise Syllabus

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Max. Marks / अधिकांश अंक :

Class / वर्षा

M.Com. / एम.कॉम.

५०

Semester / सेमेस्टर

IV

Title of Subject Group / विषय समूह का नाम :

GROUP - E : TAXATION

Paper No. & Title / प्रश्नपत्र नं. एवं नाम :

IV – Sales & Service Tax

Compulsory / अविवादी वा Optional/विविध

Optional/विविध

: Particulars/विवर :

Unit – 1	Central Sales Tax: Background, basic Definitions, Interstate Sale, Persons liable to pay CST. Exemptions from CST, Registration of Dealer under CST. Computation of Taxable Turnover and CST.
Unit – 2	M.P. VAT - Introduction, Tax free Goods, Registration of Dealers, Computation of Taxable Turnover, Assessment, Procedure and other provisions related with VAT.
Unit – 3	Payment and Recovery of VAT, Input Tax Rebate, VAT Authorities: Power and Duties, Appeals and Revision.
Unit – 4	Wealth Tax: Basic Concept, Definitions, Incidence of Tax, Exempted wealth, Deemed Wealth, Valuation of Assets. Computation of Net Wealth and Wealth Tax, Assessment Procedures, Penalties and Prosecution, Appeal and Revision.
Unit – 5	Service Tax: Concept, Objective, Features, Classification of Taxable Services.

Suggested Readings:

1. Wealth Tax

H.C. Mehrotra

2. Service Tax

Holani Ravi

Value Added Tax

New

for 2011-12

for 2011-12

(H.O.P.)

(H.O.P.)

for 2011-12

for 2011-12