

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, म.प्र. शासन

(37)

एन.सी.ए. (स्नातकोत्तर) परीक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम
 केन्द्रित अध्ययन मण्डल द्वारा अनुश्रवित तथा म.प्र. 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 / अधिकतम अंक :

M.Com. / एन.सी.ए.

m.m. **40**

सेमेस्टर : **Ist**

Subject Group / विषय समूह का शीर्षक : **BUSINESS ENVIRONMENT**

प्रश्नपत्र का : **II**

प्रश्न / अधिवर्णन या Optional/वैकल्पिक : **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: **Advanced Economics (S.R. Aravamudan)**
 Primary, M. Economic Environment of Business, Sultan Chand & Sons, New Delhi

Secondary, I.I. Industrial Growth in India, Oxford University Press Delhi

Ter. To, Under K. Indian Development Planning and Policy, Vikas Publication, New Delhi

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उच्च शिक्षा विभाग, म.प्र. शासन

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एन सीई (स्नातकोत्तर) कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम
 उच्च शिक्षा विभाग द्वारा अनुमोदित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

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Max. Marks / अधिकतम अंक : 50

M.Com. / एम.कॉम

M.M. 40

सेमेस्टर : 1st

Subject Group / विषय समूह का शीर्षक : ADVANCED ACCOUNTING

प्रश्नपत्र का क्र. : III

प्रकार / अनिवार्य या Optional/वैकल्पिक : Compulsory/अनिवार्य

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:

अनुसूची (अनुसूची-1)
 2/1/17

- Gupta R.L., Radhaswamy M. Company Accounts, Sultan Chand and Sons, New Delhi.
- Maheshwari S.N. Corporate Accounting, Vikas Publishing House, New Delhi.
- Mon, J.R., Ahuja, Gosh, and Sehgal Ashok. Financial Accounting, Mayur Paper Backs, Noida.
- Shukla M.C., Grewal I.S. and Gupta S.C. Advanced Accounts, S. Chand & Co. New Delhi.
- Moore C.L. and Jarldicke R.K. Managerial Accounting, South Western Publishing Co., Cincinnati, Ohio.
- Mod. Oswal & S.K. Khatik, Corporate Accounting in Hindi & English (both) College Book House, Jaipur.

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उच्च शिक्षा विभाग, म.प्र. शासन

एम.कॉम. (स्नातकोत्तर) कक्षाओं के लिये सेमेस्टर अनुसार पाठ्यक्रम
केन्द्रीय अध्ययन मण्डल द्वारा अनुमोदित तथा म.प्र. के राज्यपाल द्वारा अनुमोदित

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

M.Com. (Post Graduates) semester wise Syllabus

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Max. Marks / अधिकतम अंक : 50

Class / कक्षा

M.Com. / एम.कॉम

40

35
45

Semester / सेमेस्टर

II

Title of Subject Group / विषय समूह का शीर्षक

ORGANIZATIONAL BEHAVIOUR

Paper No. / प्रश्नपत्र क्र.

II

Compulsory / अनिवार्य या Optional/वैकल्पिक

Compulsory/अनिवार्य

Particulars/विवरण :

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. Sareen Sandeep - Organizational Behavior

Approved
22-08-20
DR ANAND KUMAR
27/8/20
27/8/20
27/8/20
27/8/20
27/8/20

Semester - III

M.Com

Paper-I (Compulsory): Managerial Economics

Maximum Marks: 40

Unit-I:

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.

Unit-II:

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

Unit-III:

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.

Unit-V:

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

Suggested Readings:

1. Chopra, G.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, J.G. Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, R.L. and Maheshwari, K.L. Managerial Economics, Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha S.C. - Managerial Economics
7. Sharma Karpal - Managerial Economics
8. Varshney, R.C - Managerial Economics
9. Shrivastava D.S. Managerial Economics Quality Publishing Company, Bhopal
10. लेखक अज्ञात, एम.डी.के.एन. कॉलेज पी.एम. प्रकाशनीय अध्यात्मिक - एम.के. बुक डिपो, जयपुर
11. डॉ. शर्मा एन.डी.के. कॉलेजरीवाल, प्रकाशनीय अध्यात्मिक, साहित्य मंडल प्रकाशनीय, आगरा
12. जे.एन.के. बुक - आकाशमिडिया अध्यात्मिक म.प्र. सिन्धी ए-क अकादमी, भोपाल

संशोधन
कक्षा
टिप्पणी
17.3.19
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Semester - III

Paper-II (Compulsory): Tax Planning and Management

Maximum Marks: ~~50~~ 40

Unit-I:

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

Unit-II:

Areas of Tax Planning: Ownership Aspect, 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-IV:

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.

Unit-V:

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; Anant Law House, New Delhi.
2. Lakhotia, R.N.: Corporate Tax Planning; Vision Publication, Delhi.
3. Singhania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Singhania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.
5. Mehrotra S. - Tax Planning and Management
6. Lakhotia - Tax Planning and Management
7. Sakiecha Stripal - Tax Planning and Management
8. Goyal R.S - Tax Planning and Management

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Semester - III

Paper-III (Compulsory): Entrepreneurship Skill Development

Maximum Marks ~~30~~ 40

Objective: 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 Vorhis: Entrepreneurship and small business management.
2. Hans Schmitz, Ahammer & Arthur Kuri: Entrepreneurship and small
3. Sharma R.A - Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. - The role of small enterprises in Indian Economic Development.
5. Shukla M.B - Entrepreneurship Development
6. *श्री. श्री. विवेक कुमार, उद्योग-विकास, म.प्र. सि.पी. ब.स. अकादमी, भोपाल*
7. *श्री. राज. मन्ज, उद्योग-विकास*

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Semester - III

Paper-IV (Compulsory): Accounting for Managerial Decisions

Maximum Marks 40

Unit-I:

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

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

Unit-IV:

Nature and Characteristics of Long terms investment Decision, Methods of Ranking investment proposals.

Unit-V:

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

Suggested Readings:

- 1. V. P. Agarwal - Accounting for Managers
- 2. Agarwal & Agarwal - Accounting for Managers
- 3. Agarwal, Jain & Jain - Management Accounting
- 4. मूल्यांकन का विज्ञान - प्रबंधकीय लेखांकन
- 5. मूल्य लेखांकन - प्रबंधकीय लेखांकन

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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 No. 2 to 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~~

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SYLLABUS : M.Com. Final : Semester IV

Taxation Group : Paper-II

Business Taxation

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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

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27/8/20
(DR ANAND TUMAR)

Attested
27/8/20

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27/8/20
(Dr. S. L. Sahay)

Attested
27/8/20
(Dr. B. K. Gupta)



उच्च शिक्षा विभाग, म.प्र. शासन
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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.

Class / कक्षा	:	M.Com. / एम.कॉम	Max. Marks / अधिकतम अंक : 40
Semester / सेमेस्टर	:	IV	40 33
Title of Subject Group / विषय समूह का शीर्षक	:	GROUP - E : TAXATION	
Paper No. & Title / प्रश्नपत्र क्र. एवं शीर्षक	:	III - Indirect Taxes	
Compulsory / अनिवार्य या Optional/वैकल्पिक	:	Optional/वैकल्पिक	

: 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.

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Suggested Readings:

1. Indirect Tax

U.S. Duties

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 27/8/2020

उच्च शिक्षा विभाग, म.प्र. शासन

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Max. Marks / अधिकतम अंक : 40

Class / कक्षा :

M.Com. / एम.कॉम

Semester / सेमेस्टर :

IV

Title of Subject Group / विषय समूह का शीर्षक :

GROUP - E : TAXATION

Paper No. & Title / प्रश्नपत्र का एवं शीर्षक :

IV - Sales & Service Tax

Compulsory / अनिवार्य या Optional/वैकल्पिक :

Optional/वैकल्पिक

: Particulars/विवरण :

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

वेबसाइट
www.dhruv.com

5/18/2012
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Name

6/3/12 (HOD)

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