

**M.COM.
PROGRAMME STRUCTURE**

Semester	Course Nature	Course Code	Course Title	Course Type (T/P)	Hrs/ Week	Credits	Marks		
							CIA	ESE	Total
Semester-I	Core	Com 110	Managerial Economics (प्रबंधकीय अर्थशास्त्र)	T	6	5	30	70	100
	Core	Com 120	Advanced Accounting (वृहत/ उच्चतर लेखांकन)	T	6	5	30	70	100
	Core	Com 130	Income Tax Law and Accounts (आयकर विधान एवं लेखे)	T	6	5	30	70	100
	Core	Com 140	Statistical Analysis (सांख्यिकीय विश्लेषण)	T	6	5	30	70	100
	Core	Com 150	Corporate Legal Framework (निगमित विधि संरचना)	T	5	4	30	70	100

M. Com. Ist Semester (Compulsory Papers)

Paper	Course Name	Marks	Paper Code
Paper - I	Managerial Economics (प्रबंधकीय अर्थशास्त्र)	70+30	Com 110
Paper-II	Advanced Accounting (वृहत/उच्चतर लेखांकन)	70+30	Com 120
Paper-III	Income Tax Law and Accounts (आयकर विधान एवं लेखे)	70+30	Com 130
Paper-IV	Statistical Analysis (सांख्यिकीय विश्लेषण)	70+30	Com 140
Paper-V	Corporate Legal Framework (निगमित विधि संरचना)	70+30	Com 150

Semester I					
Course code	Course Name	L	T	P	Credits
Com 110	Managerial Economics	4	1		5

Learning Objective- This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Acquires the knowledge of basic tools and economic theory and its application in managerial roles.	
CO2	Explain different theories of managerial economics in managerial decision.	
CO3	Analyze demand and supply forces and their effect on pricing	
CO4	Apply consumer choice theories and demand estimation techniques in decision making	
CO5	Utilize production functions and economics of skill for optimal production decision.	

CO-PO/PSO Mapping for the course:

Subject Code -Com110															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	-	2	3	2	3	3	3	2	-	2	3	3	2
CO2	3	2	-	2	3	2	3	3	3	2	-	2	2	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	3	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	3	3	2

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Nature and Scope of Managerial Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.	
2	Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. equi-marginal principle.	

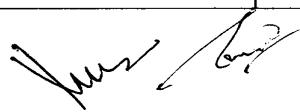
3	Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.	
4	Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting tech. technique.	
5	Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.	
<p>➤ Reading:</p> <p>➤ M. Mithani "Managerial Economics Theory and Applications" , Himalaya Publication</p> <p>➤ Peterson and Lewis "Managerial Economic" Prentice Hall of India</p> <p>➤ Geetika "Managerial Economics" Tata McGraw Hills</p> <p>➤ Froeb , "Managerial Economics" Cengage Learning</p> <p>➤ Thomas Christopher R. and Maurice S. Charles, 8th Edition "Managerial Economics – Concepts and Applications"</p> <p>➤ Shapiro "Macro Economics" Galgotia Publications</p> <p>➤ H. L Ahuja "Advanced Economic Analysis" S. Chand & Co. Ltd</p> <p>➤ Goel Dean "Managerial Economics" Practice Hall of India Pvt. Ltd.</p> <p>➤ K.K. Dewett "Modern Economic Theory", S. Chand Publication</p> <p>➤ R K Lekhi, Jasvir Singh "Business Economics"</p> <p>➤ P L Mehta "Managerial Economics: Analysis, Problem and Cases"</p> <p>➤ P M Meera Mohiadeen "Managerial Economics"</p> <p>➤ Robert Graham "Managerial Economics for Dummies"</p> <p>➤ Dr. Saroj Kumar "Managerial Economics"</p> <p>➤ डॉ. सिन्हा एवं पाठक "प्रबंधकीय अर्थशास्त्र"</p> <p>➤ डॉ. एम.एल शर्मा, डॉ. बी.के. केजरीवाल, डॉ. अनुपम अग्रवाल "प्रबंधकीय अर्थशास्त्र"</p> <p>➤ टी.आर. जैन एवं एल.एम. गुप्ता, "प्रबंधकीय अर्थशास्त्र"</p>		

Semester I					
Course code	Course Name	L	T	P	credits
Com 120	Advanced Accounting	4	1		5

Learning 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.

(a) Course Outcome(CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO1	Understand and apply accounting principle for shares debentures issue forfeiture and redemption.	
CO2	Proficiently prepare and analyze comprehensive financial statements for companies.	



CO3	Calibrate the procedure involved in amalgamation and absorption of companies.	
CO4	Understand the accounting implications in group structure and proficiently prepare consolidated financial statement	
CO5	Understand and apply legal and accounting procedure in company liquidation including accurate preparation of liquidation.	

CO-PO/PSO Mapping for the course:

Subject Code -Com120															
PO	POs											PSO			
CO	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	2	3	2	3	2
CO2	3	3	2	2	3	2	3	3	3	2	2	3	1	3	1
CO3	3	3	3	2	3	2	3	3	3	2	2	3	2	3	2
CO4	3	3	3	3	3	3	3	3	3	2	2	3	1	3	1
CO5	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Accounting for issue, Forfeited and redemption of shares and debentures.	
2	Final accounts and financial statements of companies.	
3	Accounting issues relative to amalgamation and reconstruction of companies.	
4	Accounting for holding and subsidiary companies.	
5	Accounts relating to Liquidation of companies.	

Reading:

- Dr. Singh, Khaware & Chauhan "Corporate Accounting" ;
- R L Gupta, M. Radhas "Advanced Accountancy"
- Dr. S C Jain "Advanced Accountancy"
- Beams, F.A "Advanced Accounting"., Prentice Hall, New Jersey
- Engler, C.L.A Bernstein and K.R. Lambert "Advanced Accounting"
- Maheshwari, S.N., "Advanced Accountancy - Vol. II" Vikas Publishing House, New Delhi
- Monga, J.R., "Advanced Financial Accounting" Mayoor Paperbacks, Noida
- Narayanaswamy, R., Prentice Hall of India, Delhi "Financial Accounting: A Managerial Perspective"
- Pickles and Dunkerley "Accountancy"
- Wilson "Company Accounts"
- R.R. Gupta "Advanced Accounting"
- S.M. Shukla "Advanced Accounting"
- Shukla and Grewal "Advanced Accounting"
- H. Chakravarty "Advanced Accounts"
- Dr. Shukla & Agrawal "Advanced Accountancy"
- Dr. S.S. Gupta "Advanced Accounts"
- Dr. Karim, Dr. Khanuja & Prof. Mehta "Advanced Accounting"
- डॉ. संजय मेहता प्रो. मुकेश बम्हट्ट उन्नत लेखांकन
- डॉ. राजेन्द्र शर्मा, उन्नत लेखांकन

Semester I					
Course code	Course Name	L	T	P	credits
Com 130	Income Tax Law and Accounts	4	1		5

Learning Objective- The objective of this course is to help student understand and conceptual framework of Income tax.

(a) Course Outcome(CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO1	Gain insight into the key provisions of the Indian Income Tax Act, including essential definitions and exemptions.	
CO2	Learn to calculate taxable income derived from salary sources and property ownership under the purview of income tax regulations.	
CO3	Learn to calculate taxable income and understand depreciation, development allowance, and deductions across different income sources.	
CO4	Understand loss set-off, carry forward rules, and deductions for individuals and Hindu Undivided Families.	
CO5	Comprehend appeal processes, legal consequences, and roles of tax authorities	

CO-PO/PSO Mapping for the course:

Subject Code -Com130															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	1	3	1
CO2	3	2	3	2	3	2	3	3	3	2	3	3	2	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	1	3	1
CO4	3	2	3	3	3	3	3	3	3	2	2	3	2	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	1

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Law relating to Income tax: Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability.	
2	Calculation of taxable income under the head: Salary and House property.	
3	Depreciation and Development allowance, Calculation of taxable Income under the head: Business and Profession, capital gains, income from other sources.	
4	Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an Individual and Hindu Undivided Families.	

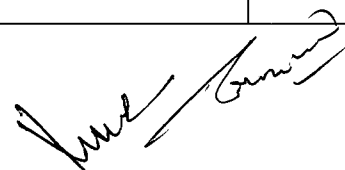
5	Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.	
Reading: <ul style="list-style-type: none"> ➤ Dr Mittal, Preeti Rani Dr. Bansal, Anshika "Income Tax Law & Accounts" .Publisher: Sultan Chand & Sons ➤ Dr. Umesh Sharma and Prof. Dr. Sanjeev Sharma "Income Tax Law and Accounts", 64th edition ➤ Dr. R K Jain "Income Tax Planning and Management" ➤ Dr. Mukherjee, Jain and Tyagi "Income Tax Law and Account" ➤ Dr. Nitin Laxman Ghorpade, Dr. Narshing, Subhash Giri, Dr. Ajinath Maruti Doke, Ramesh Bapupatil Nagare "Income Tax Law and Accounts" ➤ Dr. H C Mehrotra, Dr. S P Goyal" Income Tax" ➤ ShriPal Saklecha "Income Tax" ➤ Dr. A. P Philip "Income Tax Law and Practice" 		

Semester I					
Course code	Course Name	L	T	P	Credits
Com 140	Statistical Analysis	4	1		5

Learning Objective-The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

(a) Course Outcome(CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Define key terms, grasp their significance, and master methods for organizing data effectively.	
CO2	Understand primary and secondary data sources, and acquire proficiency in various data collection techniques.	
CO3	Calculate measures of dispersion, comprehend correlation methods, and apply regression analysis to analyze variable relationships.	
CO4	Gain a thorough understanding of probability concepts and apply different probability models effectively.	
CO5	explore various probability distributions, their characteristics, and practical applications.	



CO-PO/PSO Mapping for the course:

Subject Code -Com140															
CO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	2	2	3	2	3	2	3	2		2	3	2	2	3	3
CO2	2	2	3	2	3	2	3	2	3	2	3	3	3	3	3
CO3	3	2	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	3	3	3	3	2	3	2	3	3	3	3	3
CO5	3	2	3	2	3	2	3	2	3	2	3	3	2	3	3

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Statistics -Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation	
2	Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources of Secondary data.	
3	Dispersion, Co-efficient of variance and skewness, correlation - Karl- Pearsons and spearman's ranking method and Regression analysis, Two variables case.	
4	Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.	
5	Probability Distributions Binomial, poison and Normal Distributions, Their characteristics and applications	

Reading-

- Dr. B.N. Gupta: "Statistical Analysis" (SBPD Publications)
- Dr. S.M. Shukla, Dr. K.L. Gupta: "Statistical Analysis"
- Dr. S M Shukla "Advanced Statistical Analysis"
- R Lyman Ott, Micheal. T. Longnecker "An Introduction to Statistical Methods and Data Analysis"
- S C Gupta "Fundamentals of Statistics"
- Allen L. Edwards "Statistical Analysis"
- Richard A. Johnson, Dean W. Wichern "Applied Multivariate Statistical Analysis"
- T R Jain, S C Aggarwal "Statistical Analysis"
- डॉ. शुक्ल एवं सहाय सांख्यिकीय विश्लेषण

Semester I					
Course code	Course Name	L	T	P	credits
Com 150	Corporate Legal Framework	4	1		4

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

(a) **Course Outcome(CO)** On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO1	Understand Act provisions, company types, and key documents like Memorandum of Association.	
CO2	Understand about company meetings, resolutions, managerial roles, and winding-up processes.	
CO3	Understand negotiable instruments, negotiation principles.	
CO4	Master cheque endorsement, crossing, and presentation, and understand the legal procedures involved.	
CO5	Explore SEBI Act, 1992 objectives, and its impact on security markets.	

CO-PO/PSO Mapping for the course:

Subject Code -Com150															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	2	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO2	2	2	3	2	2	3	3	2	1	3	1	2	2	3	2
CO3	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO4	3	2	3	2	2	3	3	2	1	3	1	2	2	3	2
CO5	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2
"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation															

(b) **Syllabus**

Unit	Content	Hours
1	The Indian Companies Act, 2013 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of. association; Prospectus; Share capital and membership.	
2	Meetings and resolutions - Company management; Managerial remuneration; Winding up and dissolution of companies.	
3	The Negotiable Instruments Act, 1881 Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course;	
4	Endorsement and crossing of cheque; Presentation of negotiable instruments.	
5	Legal Environment for Security Markets: SEBI Act. 1992-organisation and objectives of SEBI .	

Readings

- Dr. Shaha and Agrawal "Corporate Law"
- Dr. B.K. Singh and Dr. A. Tiwari "Corporate Legal Framework"
- Sukhpreet Kaur "Corporate Legal Framework"
- Dr. Vipul Patel and Dr. Deepti Verma "Corporate Legal Framework"
- N K Jain "Corporate Legal Framework"
- Dr. O P Gupta "Corporate Legal Framework"
- डॉ. विष्णोई और साहा –निगमित विधि संरचना
- डॉ. राजेंद्र शर्मा और साहा निगमिय वैधानिक रूपरेखा

Semester I(Additional subject)					
Course code	Course Name	L	T	P	credits
Com 160	Indian knowledge system			4	2

Learning Objective-Students will understand the historical and contemporary practices of Indian commerce, including traditional trade systems, indigenous economic principles, and their application in modern business environments.

(a) Course Outcome (CO) on the successful completion of the course, the student will be able to

S. No.	Course outcome	Level
CO1	Understand India's business heritage and core values, comparing ancient and modern systems.	
CO2	Develop ethical decision-making skills influenced by Indian cultural norms.	
CO3	Apply traditional Indian principles effectively in modern business management.	
CO4	Explore depictions of Indian culture in business literature across various mediums.	
CO5	Explore depictions of Indian culture in business literature across various mediums.	

(b) Syllabus

Unit	Content	Hours
1	Foundational Examination of Business Studies: Understanding of India's business tradition and its core values. Comparative study of ancient and contemporary business systems.	
2	Business Ethics and Indian Culture: Importance of ethics and values in business practices. Study of the influence of Indian culture and civilization on business transactions.	
3	Business Management and Indian Principles: Contribution of Indian principles to business management. Study of the uniqueness of tradition and formal practices.	
4	Business Literature and Indian Culture: -Representation of Indian culture and traditions in business literature. Study of the influence of language, art, and culture in business domains.	