

Semester-II	Core	Com 210	Business Economics (व्यावसायिक अर्थशास्त्र)	T	6	5	30	70	100
	Core	Com 220	Specialized Accounting (विशिष्टीकृत लेखांकन)	T	6	5	30	70	100
	Core	Com 230	Tax Planning and Management (कर नियोजन एवं प्रबंध)	T	6	5	30	70	100
	Core	Com 240	Advanced Statistics (उच्चतर सांख्यिकी)	T	6	5	30	70	100
	Core	Com 250	Business Laws (व्यावसायिक सन्निध)	T	5	4	30	70	100
	Core	Com 260	Internship (इंटरनशिप)	T	*	2	50	50	100

5	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.	
Readings – <ul style="list-style-type: none"> ➤ Prof Seema S. Singha Dr. Shubhadeep Mukherjee Indian, Ethos Ethics and Management ➤ Jyoti Jain Ethics in Management and Indian Ethos ➤ Biswanath Ghosh Ethics in management and Indian Ethos ➤ P S R Murthy Indian culture, Values and professional ethics ➤ AC Fernando KP Muralidharan E K Satheesh Business ethics in Indian perspective ➤ Dr Pradeep Sinha, Dr Nitin Jhawar Dr Vikas barbate Dr Ajit thite Indian Ethos and business ethics ➤ Etiquettes Surendra Solanki, Josin Samuel , Abhijeet Indian business culture and ➤ Rajiv Desai Indian business culture 		

M. Com. IInd Semester (Compulsory Papers)

Paper	Course name	Marks	Course code
Paper - I	Business Economics (व्यावसायिक अर्थशास्त्र)	70+30	Com 210
Paper-II	Specialized Accounting (विशिष्टिकृत लेखांकन)	70+30	Com 220
Paper-III	Tax Planning and Management (कर नियोजन एवं प्रबंध)	70+30	Com 230
Paper-IV	Advanced Statistics (उच्चतर सांख्यिकी)	70+30	Com 240
Paper-V	Business Laws (व्यावसायिक सन्नियम)	70+30	Com 250
VI	Internship (इंटरनशिप)	50+50	Com 260

Semester II					
Course code	Course Name	L	T	P	credits
Com 210	Business Economics	4	1		5

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

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

S. No.	Course outcome	Level
CO1	Understand cost theory and its application in economic analysis.	
CO2	Analyze price determination in different market structures.	
CO3	Apply various pricing methods in real-world scenarios.	
CO4	Explain the nature and theories of business cycles.	
CO5	Identify and analyze the effects of inflation on economies.	

CO-PO/PSO Mapping for the course:

Subject Code -Com210															
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	2	3	2
CO2	3	2	-	2	3	2	3	3	3	2	-	3	3	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	3	3	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2
"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	Hours
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.	
2	Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly,	
3	Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.	
4	Business Cycles: Nature and phases of la business. cycle; Theories of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.	
5	Inflation: Definition, Characteristics and types; Inflation in terms of demand pull and cost-push factors; Effects of inflation.	
Readings- <ul style="list-style-type: none"> ➤ Andrew Gillespie "Business Economics". ➤ Dr J . P. Mishra Business economics. ➤ Dr. V. C. Sinha Business Economics. ➤ Mukesh Kumar Business Economics. ➤ R K Lekhi , Jasvir singh Business Economics. ➤ Dr H.L.Ahuja Business economics. ➤ Dr .Maheshwari& Sinha Business economics. ➤ Dr. Rajkumar prof. Kuldip Gupta Business economics Application & Analysis. ➤ Dr. Radha Business economics. ➤ Dr. D.D. Chaturvedi Dr. S.L.Gupta Business economics. 		

Semester II					
Course code	Course Name	L	T	P	credits
Com 220	Specialized 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 principles specific to general insurance companies.	
CO2	Analyze and interpret financial statements of banking companies accurately.	
CO3	Demonstrate proficiency in the Double Accounts System used by public utility concerns.	
CO4	Effectively manage and account for royalties in various industries.	
CO5	Develop skills in managing and reporting investment accounts comprehensively.	

CO-PO/PSO Mapping for the course:

Subject Code -Com220																
CO \ PO	POs											PSO				
	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	2	2	3	2	
CO2	3	3	2	2	3	2	3	3	3	2	2	1	2	3	2	
CO3	3	3	3	2	3	2	3	3	3	2	2	2	2	3	2	
CO4	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	
CO5	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	

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

(b) **Syllabus**

Unit	Content	Hours
1	Accounts of General Insurance Companies.	
2	Accounts of Banking Companies.	
3	Accounts of Public Utility concerns: Double Accounts System.	
4	Royalty accounts.	
5	Investment accounts.	

Reading:

- Dr. S M Shukla, Dr. K L Gupta Specialized Accounting.
- K L Narang ,Simmi Agrawal , Monika Sehgal Specialized Accounting-
- Dr. S. K.Singh , Dr. R U Singh Specialized Accounting
- Dr. Vishal Saxena ,Sachin Maheshwari Specialized Accounting.
- Dr. Shukla & Agrawal "Advanced Accountancy"
- डॉ.सिंह एवं मेहता "विशिष्टीकृत लेखांकन"
- डॉ. करीम खनूजा एवं मेहता"उच्चतर लेखांकन"
- जे. के. अग्रवाल एवं आर.के. अग्रवाल "वृहत लेखांकन"

Semester II

Course code	Course Name	L	T	P	credits
Com 230	Tax Planning and Management	4	1		5

Learning Objective -

at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.

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

S. No.	Course outcome	Level
CO 1	Proficient in calculating taxable income and firm/company taxes accurately.	
CO2	Skillful in filing returns, facing assessments, and handling emergencies effectively.	
CO3	Competent in strategic tax planning tailored to organizational characteristics.	
CO4	Capable of optimizing tax implications related to capital and dividends.	
CO5	Able to prepare accurate income tax returns with deductions accounted.	

CO-PO/PSO Mapping for the course:

Subject Code -Com230															
Co No	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	2	3	2
CO2	3	2	3	2	3	2	3	3	3	2	3	1	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	1	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2

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

(b) Syllabus

Unit	Content	Hours
1	Calculation of taxable Income and tax of Firm and Companies.	
2	Return of Income, Provisional Regular, Expert and emergency assessment, Re-opening of assessment.	
3	Concept of tax Planning Tax avoidance and tax evasions: Tax planning with reference of location, nature and form of organization of new	
4	Tax planning to capital structure, decision dividend policy Inter corporate dividends and bonus shares.	
5	Preparation of income Tax returns, Computation of Income tax, deduction at source; Advance payment of tax.	

Reading-

- Girish Ahuja and Ravi Gupta "Tax Planning and Management"
- Dr. H.C. Mehrotra Dr. S.P. Goyal Income Tax Law and Accounts

Semester II					
Course code	Course Name	L	T	P	credits
Com 240	Advanced Statistics	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	Optimal choices under uncertainty, maximizing expected profit.	
CO2	Accurate parameter estimation, hypothesis testing skills developed.	
CO3	Analyzing relationships, interpreting data patterns, association measurement techniques.	
CO4	understand monitoring, improving process quality, using control charts, acceptance sampling.	
CO5	Estimating values, predicting trends, using interpolation/extrapolation methods.	

CO-PO/PSO Mapping for the course:

Subject Code -Com240															
CO \ PO	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	3	2	3	2	3	3	3
CO2	2	2	3	2	3	2	3	2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	2	3	2	3	2	3	2	3	3	3
CO4	3	2	3	3	3	3	3	2	3	2	3	2	3	3	3
CO5	3	2	3	2	3	2	3	2	3	2	3	2	3	3	3

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

(b)Syllabus

Unit	Content	Hours
1	Statistical Decision Theory: Decision environment, expected profit under uncertainty and assigning probabilities and utility theory.	
2	Statistical Estimations and Testory: Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling test z tests, T Tests & F Tests.	
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 Is method) Expected frequency's & Issuary Association.	
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.	
5	Interpolation and Extrapolation Parabolic Binomial, Newton and long rages method.	

Readings –

- Robert A. Stine Dean Foster Statistics for Business
- Dr. S.M. Shukla Dr. K.L. Gupta Advanced Statistics
- T.R. Jain &S.C. Agrawal Advanced Statistics.

➤ Dr. S. M. Shukla Dr. K.L.Gupta Advanced Statistics
➤ S. Mondal Advanced Analytical statics
➤ डॉ. एस.एम. शुक्ल एवं डॉ. शिवपूजन सहाय उच्च सांख्यिकीय विश्लेषण

Semester II					
Course code	Course Name	L	T	P	credits
Com 250	Business Laws	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
CO 1	Understand securities market regulation, investor protection, and SEBI's role.	
CO2	Grasp competition law, its enforcement, and differences from past regulations.	
CO3	Learn consumer rights, grievance redressal, and fair-trade practices.	
CO4	Comprehend foreign exchange regulations, FEMA compliance, and penalty mechanisms.	
CO5	Gain insight into global trade dynamics, WTO's role, and dispute resolution.	

CO-PO/PSO Mapping for the course:

Subject Code -Com250															
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	3	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	3	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	SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI rights and Power of SEBI.	
2	Competition Act 2002: Meaning, objectives Advantages, Provision, Competition Commission- Objective, Characteristics, Duties, Rights and Functions, Difference between MRTP and Competition Act.	
3	Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.	
4	FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.	
5	W.T.O.: Brief History of WTO, Objectives and Functions, Organization, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBS, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.	

- **Readings**
- R.S.N. Pillai Bagavathi Business Law
- Priyanka Raychaudhuri Business Law
- D. Chandra Bose Business Law
- J. Jayasankar Business Law
- MC Kuchhal & Vivek Kuchhal Business Law
- Dr. G.K. Varshney Business Law
- Tejpal Sheth Business Law
- डॉ. एस.एम. शुक्ल डॉ. एस.पी. सहाय व्यापारिक सन्निधिम

M. Com. IIIrd Semester

Paper	Course Name	Marks	Course Code
Paper I (Core)	Accounting for managerial decision (प्रबंधकीय निर्णय के लिए लेखांकन)	70+30	Com 310
Paper II (Core)	Advanced Cost Accounting (उच्चतर लागत लेखांकन)	70+30	Com 320
Paper III (Core)	Research Methodology (शोध प्रविधि)	70+30	Com 330
Elective Paper – I Select any one optional group A/B/C/D (Specialization)	Principles of Marketing (विपणन के सिद्धांत)	70+30	Com A -341
	Financial Management (वित्तीय प्रबंध)	70+30	Com B-342
	Banking Practices (बैंकिंग व्यवहार)	70+30	Com C-343
	Direct Tax in India (भारत में प्रत्यक्ष कर)	70+30	Com D-344
Elective Paper – II As per pre-selected group A/B/C/D (Specialization)	Advertisement & Sales Management (विज्ञापन एवं विक्रय प्रबंध)	70+30	Com A-351
	Personal Management (कार्मिक प्रबंध)	70+30	Com B-352
	Banking Institution in India (भारत में बैंकिंग संस्थाएं)	70+30	Com C-353
	Integrated Goods & Services Tax (एकीकृत वस्तु एवं सेवा कर)	70+30	Com D-354

Semester III					
Course code	Course Name	L	T	P	Credits
Com 310	Accounting for managerial decisions				5

Learning Objective-

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.



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

S.No.	Course outcome	Level
CO 1	Make decisions based on marginal costing and break even analysis.	
CO2	Apply ratio analysis techniques for financial statement analysis.	
CO3	Use cash and fund flow analysis techniques for making financial decisions.	
CO4	Understand the contemporary issues in management accounting to help management.	
CO5	Assess the managerial reporting at different levels of management.	

CO-PO/PSO Mapping for the course:

Subject Code -Com310															
CO \ PO	POs											PSO			
	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	1	3	3	2	3
CO2	3	3	2	2	3	2	3	3	3	2	1	3	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	1	3	3	2	3
CO4	3	3	3	3	3	3	3	3	3	2	1	3	3	2	3
CO5	2	2	2	2	2	2	2	2	2	2	1	3	2	2	3

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

(b) **Syllabus**

Unit	Content	Hours
1	Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.	
2	Analyzing financial Statements: Method, objects and ratio analysis.	
3	Cash flow analysis and Fund flow analysis.	
4	Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.	
5	Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of, reports," modes of reporting; reporting at different levels of management.	
<p>➤ Readings:</p> <p>➤ Anthony Robert N.: Management Accounting</p> <p>➤ Gillet: Management and the account</p> <p>➤ Willsmore: Business, Business Budget and Budgetary Control</p> <p>➤ Rose U. Fahri : Higher Management Control</p> <p>➤ Guthmann H.G.: Analsy of financial Statement</p> <p>➤ Smith and Ashburn: Financial and Administrative Accountancy</p> <p>➤ Manmohan A. Goyal: Management Accounting</p> <p>➤ जे.के. अग्रवाल आर.के. अग्रवाल प्रबंधकीय लेखांकन</p> <p>➤ ए.पी.गुप्ता प्रबंधकीय लेखांकन</p> <p>➤ एस.एन. माहेश्वरी प्रबंध लेखांकन</p> <p>➤ पी. मिश्रा प्रबंध लेखांकन</p> <p>➤ के. जी. गुप्ता प्रबंधकीय लेखांकन</p> <p>➤ एम.आर. अग्रवाल प्रबंधकीय लेखांकन</p> <p>➤ डॉ. बी.पी. अग्रवाल प्रबंधकीय लेखांविधि</p>		