

छिन्दवाड़ा विश्वविद्यालय, छिन्दवाड़ा (म.प्र.)

CHHINDWARA UNIVERSITY CHHINDWARA (M.P.)

Proposed

Post Graduate Syllabus for Commerce

Session 2020-21

M.Com. III sem

Compulsory Papers

Paper No.	Compulsory Papers	Maximum Marks	Minimum Passing Marks Theory + CCE
1	Managerial Economics	40+10 CCE	14+4
2	Tax Planning and Management	40+10 CCE	14+4
3	Entrepreneurship Skill Development	40+10 CCE	14+4
4	Accounting for Managerial Decisions	40+10 CCE	14+4

Board of Studies :

V. Chairman – Dr. P.K. Jain, I/C Principal Prof. Com.
Govt. Hamidiya Arts & Commerce College Bhopal

VI. Subject Expert –

01. Dr. Mahesh Agrawal, Prof. Commerce, N/C

Govt. Girls PG college Khandwa

02. Dr. Ajay K. Agrawal, Prof. Commerce.

Govt. Hamidiya Arts & Commerce College Bhopal

03. Dr. P.S. Katulkar, Prof. Commerce,

J.S.T. P.G. College Balaghat

04. Dr. Mukesh Jain, Prof. Commerce,

Govt. Institute for Excellence for Higher Education Bhopal

05. Dr. Anil Jain, Prof. Commerce,

Govt. P.G. College Chhindwara

06. Prof. Ashok Dabhade Asst. Prof., Commerce..

J.H. College Bhopal

Dabhade

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छिन्दवाड़ा विश्वविद्यालय, छिन्दवाड़ा (म.प्र.)

J.H. Govt. P.G. College Betul

M.com III sem

Paper – I (Compulsory) : MANAGERIAL ECONOMICS

Maximum Marks : 40+10 CCE

Particulars/विवरण

Unit – 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.

Unit – 2 Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity. Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

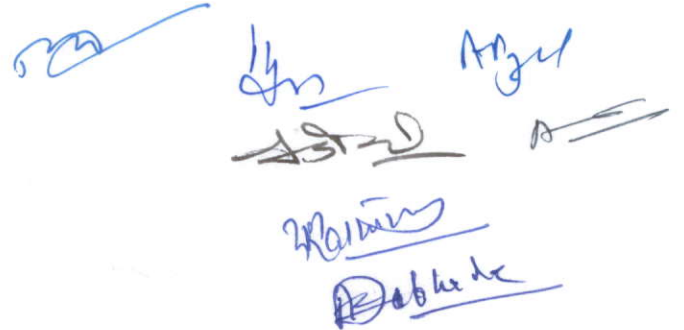
Unit – 3 Production Function, Law of Variable Proportions, Law of Returns to Scale.

Unit – 4 Business Cycles: Nature and Phases, Theories of Business Cycles : NonMonetary Theories and Monetary Theories.

Unit – 5 Profit Management - Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C - Managerial Economics

The bottom right section of the page contains several handwritten signatures and initials in blue ink. There are approximately seven distinct marks, including what appears to be a signature 'Rajendra' and another 'Dabhekar'.

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Paper – II (Compulsory) : Tax Planning and Management

Maximum Marks : 40+10 CCE

Particulars/विवरण

Unit – 1 Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion and Tax Planning.

Unit – 2 Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

Unit – 3 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 – 4 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 – 5 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; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management

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Paper – III (Compulsory) : ENTREPRENEURSHIP SKILL DEVELOPMENT

Maximum Marks : 40+10 CCE

Particulars/विवरण

Unit – 1 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 – 2 Promotion of a venture: Opportunity analysis, External Environmental force economic, Social, Technological, Competitive factors, legal requirements for establishment of a new unit and raising funds.

Unit – 3 Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

Unit – 4 Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes. Critical Evaluation.

Unit – 5 Entrepreneurship and Industrial Development: Planning and growth of industrial activities through industrial Policy of the Government, Role of Industrial Estates, Role of Central and State level Promotional Service and financial Institutions. Role of Development Banks.

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.


The bottom right corner of the page contains several handwritten signatures in blue ink. There are approximately five distinct signatures, some of which appear to be names like 'Rajendra' and 'Dabhadre'.

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Paper – IV (Compulsory) : **Accounting for Managerial Decisions**

Maximum Marks : 40+10 CCE

Particulars/विवरण

Unit – 1 Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting Role and Duties of Management Accountant.

Unit – 2 Nature and Limitations of Financial Statements, Needs and objectives of financial Analysis, Ratio Analysis: Profitability, Activity and Financial Ratios.

Unit – 3 Fund Flow analysis and Cash Flow analysis, Application of A.S.3

Unit – 4 Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

Unit – 5 Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit.

Suggested Readings:

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting
4. अग्रवाल एवं जैन – प्रबंधकीय लेखांकन
5. गुप्ता एस.पी. – प्रबन्धकीय लेखांकन
6. डॉ. मनेश अग्रवाल - प्रबंधकीय निर्णय हेतु लेखांकन (प्रकाशक- वामप्रसाद एण्ड संस, भोपाल)

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