

41. M.COM.

Part-A (40 Marks):

1. Business Laws (10 Marks): Law of contracts including essential elements of a valid contract, contingency contracts, performance, discharge, breach and remedies for breach of contract-Quasi contracts-Special contracts including Bailment contracts, Agency contracts-Sale of Goods Act-Conditions and warranties Consumer Protection Act- District, State and National level councils-Companies Act 1956 including appointment, duties, powers of directors, doctrine of Ultravires-Doctrine of indoor management.

2. Financial Accounting (10 Marks): Introduction to Accounting including accounting concepts and conventions-Accounting Process-journalizing, posting to ledger accounts- subsidiary books including cashbook. Bank Reconciliation Statement-Preparation of trial balance and Final Accounts-Errors and Rectification-Consignment and joint ventures- Depreciation and reserves. Hire purchase and installment system-Single Entry and non trading concerns partnership Accounts including admission, retirement, death of a partner and dissolution of a firm-Branch and Departmental Accounts-Company Accounts including issue of shares and debentures, forfeiture, reissue of forfeiture shares-Redemption of Debentures.

3. Corporate Accounting (10 Marks): Company final accounts-Issue of Bonus Shares-Acquisition of Business and Profit Prior to incorporation-Accounting Standards, Need, Importance and overview of Indian Accounting Standards-valuation of good will-need and methods-valuation of shares, need for valuation and methods of valuation-Bank Accounts Legal Provision Preparation of Final Accounts-Accounts of Insurance companies-Amalgamation and reconstructions (Simple problems).

4. a) Auditing (5 Marks): Types of Audits-Advantages & Limitation of Audit-Personal Qualities of an auditor-Audit planning & Control-Audit of Limited Companies-Investigation-Difference between Investigation and Auditing-Organizational vouching and verification. Business Correspondence and report writing. **b) Fundamentals of Information Technology (5 Marks):** Elements of Computers-Dos, Windows operating system, word processing, Spread Sheet, MS Excel, MS Power Point..

Part-B (60 Marks):

5. Business Economics (10 Marks): Introduction to Economics, Nature, scope and importance including micro and macro Economics-Demand, supply and market equilibrium, production costs, Market structure and factors of production, national income, Trade cycles and International trade.

6. Business Organization And Management (10 Marks): Concepts of business industry, commerce, trade, plant and firm-forms of business organizations-joint stock company, Management, Different approaches to management and functions of management-Planning and Organizing, Delegation of authority, Centralization.

7. Business Statistics (10 Marks): Introduction of Statistics-Meaning, functions and limitations of statistics-Collection of Data-Primary and Secondary sources-classification, Tabulation and Diagrammatic Presentation of Data-Data analysis interpretation of tables and graphs. Measures of Central Tendency-Mode, Median-Arithmetic, Geometric and Harmonic mean-Measures of dispersion, range, quartile deviation, mean deviation and standard deviation-Karl Pearson and Bowley's Measures of Skewness-Simple Correlation and Regression analysis-Analysis of time series includes trend analysis and seasonal variations. Index numbers including time and factory reversal tests of price index numbers.

8. Financial Services-Banking and Insurance (10 Marks): Types of banks-Banking System in India-Function & Credit Creations-Banking Sectors Reforms-Impact of Reforms-Money Market Reforms and Capital Market Reforms in India-Merchant Banking-Banker & Customer Relationship-Classification and Characteristics of Cheques consequence of wrongful dishonor-Lending policies for loans and advances-modes of creating charge-Pledge-Hypothecation-lien. Life Insurance, Non-life insurance and its regulation.

9. General English (Comprehension) (10Marks): Synonyms, antonyms and comprehending a passage; Report Writing-Types of reports-Parts contents-Format of report-Business report and academic report-Essentials of good report writing.

10. General knowledge and current affairs (10 Marks): In the field of Commerce & Business.