

**SYLLABUS FORM. COM. PART-I (w.e. from June, 2022)**  
**Syllabus for M. Com. Part I (Semester II)**  
**(Two Years Master Degree Program) (2022 Pattern)**  
**With Effect from the Academic Year 2022-2023**

**Name of the Programme** : M.  
**Com. Programme Code** : PCMC  
**Class** : M. Com. Part-I

**Semester** : II  
**Course Name** : FINANCIAL ANALYSIS & CONTROL  
**Course Code** : PCCO121  
**No. of lectures** : 48

**Learning Objectives:**

1. To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting
2. To make the students to develop competence with their usage in managerial decision making and control.
3. To help students to develop skills for applying analytical thinking to resolve the business problems.

**Learning Outcome:**

This will help the students to enable students to acquire sound knowledge of Concepts, methods and techniques of management accounting and to make the students develop Competence with their usage in managerial decision making and control. It would also be able to prepare various budgets.

Unit No.	Content	No. of Lectures
<b>1</b>	<b>COST OF CAPITAL</b> 1.1. Meaning - Definition and assumptions - Explicit and implicit cost 1.2. Measurement of specific cost 1.3. Cost of debt - Preference Shares - Equity shares - Retained earnings 1.4. Weighted average cost of capital	<b>10</b>
<b>2</b>	<b>MARGINAL COSTING</b> 2.1. Meaning of Marginal Cost and Marginal Costing 2.2. Advantages and limitations of Marginal Costing 2.3. Types of Costs - Fixed and Variable cost, Contribution, 2.4. Break-even analysis, Profit volume ratio, Limiting factor	<b>12</b>
<b>3</b>	<b>LONG TERM INVESTMENT DECISIONS</b> 3.1. Capital budgeting - Meaning and Importance 3.2. Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period - Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return - Profitability Index. 3.3. Relationship between risk and returns	<b>12</b>

4	<b>BUDGET AND BUDGETARY CONTROL</b> <b>SYLLABUS FORM: COM. PART-I (w.e. from June, 2022)</b> 4.1. Meaning and Definition 4.2. Scope of budget and budgetary control 4.3. Types of budgets- Financial budget- Cash Budget, Flexible budget, Master budget	14
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**Recommended Books:**

- R.N. Anthony, G.A. Walsh: Management Accounting
- M.Y. Khan. K. P. Jain: Management Accounting
- I. M. Pandey: Management Accounting (Vikas)
- J. Betty: Management Accounting
- Dr. Kishor N. Jagtap: Management Accounting (Success)
- Sr. K. Paul: Management Accounting
- S.N. Maheshwari: Principles of Management Accounting

**SYLLABUSFORM. COM.PART-I(w.e.fromJune, 2022)**

<b>NameoftheProgramme</b>	<b>: M.</b>
<b>Com.ProgrammeCode</b>	<b>:PCMC</b>
<b>Class</b>	<b>:M.Com. Part-I</b>
<b>Semester</b>	<b>II</b>
<b>CourseName</b>	<b>: INDUSTRIAL ECONOMICS</b>
<b>CourseCode</b>	<b>:PCCO122</b>
<b>No.oflectures</b>	<b>48</b>

**Objectives of the Course:**

1. To provide knowledge to the students about the basic issues of industrial economics.
2. To make aware the students about the industrial profile of India and the industrial policy of government of India.
3. To provide knowledge about industrial location and factors affecting of industrial locations.
4. To make students aware about industrial productivity and efficiency.

**Course outcomes:**

1. To make the students understand concepts of industrial economics.
2. To make students aware about industrial location and also make them aware about industrial imbalance.
3. To impart students' knowledge about sources of industrial finance and Indian industrial growth.

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Periods</b>
I	<p><b>Introduction to Industrial Economics and Industrial Location</b></p> <p><b>A) Introduction to Industrial Economics</b> Introduction and Meaning, Nature, Scope, Need and Significance of Industrial Economics, Industrial Combinations: causes, mergers and amalgamations and related case studies, Economies of Scale, Product Pricing: Theories and evidence,</p> <p><b>B) Industrial Location</b> Introduction, Factors Affecting Location of Industries</p>	12
II	<p><b>Regional Industrial Imbalance</b> Introduction, Meaning and definitions, Need for balanced regional industrial development, Causes and Measures of Industrial imbalance, Regional Industrial Imbalance in India, Extent and Government Policy Measures for Balanced Regional Industrial Development</p>	12
III	<p><b>Industrial Productivity, Efficiency</b> Introduction of Industrial Productivity and Efficiency, Meaning and Definitions Norm, Tools and measurement of Industrial Productivity and Efficiency, Factors Affecting Industrial Productivity and Efficiency,</p>	12

	Industrial Productivity in India, Causes of Low Industrial Productivity, Remedial measures by the government to improve industrial productivity	
IV	<b>Industrial Finance</b> Introduction, Meaning, Scope, Importance of Industrial Finance, Sources of Industrial Finance: Private, Public and Cooperative sector, Shares, Debentures, Bonds, Deposits, Loans, etc. Foreign Capital: Need, Government's policy, Direct investment, Foreign institutional investment, Form of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings	12
	<b>Total Periods</b>	<b>48</b>

### Recommended Books

1. Industrial Economics: Indian Perspective Cherunilam, F. Himalaya Publishing house. Mumbai
2. Industrial Economy of India Sivaya, K.V. and Das VBM (latest Edition), Sultan Chand Mumbai Suggested references Web reference
3. Industrial Economics Sing, A. and A.N.Sadhu Himalaya Publishing House Mumbai
4. Industrial Growth in India - Stagnation since Mid-sixties Ahluwalia, I.J. Oxford University Press New Delhi Performance Appraisal of PEs in India: Conceptual Approach", in Public Enterprises in India Jyotsna and Narayan B Chug Publications Allahabad
5. Industrial Economics, Burthwal, R.R Wiley Eastern Ltd New Delhi

**Name of the Programme** : M. Com. PART-I (w.e. from June, 2022)  
**SYLLABUS FORM**  
**Com. Programme Code** : PCMC  
**Class** : M. Com. Part-I  
**Semester** : II  
**Course Name** : SPECIALIZED AREAS IN ACCOUNTING  
**Course Code** : PCCO123  
**No. of lectures** : 48

**Learning Objectives:**

1. To know the accounting procedure relating to corporate restructuring.
2. To expose the students about construction contract accounting.
3. To understand the accounting system of service sector.

**Learning Outcomes:**

The course will help the students to get knowledge about the accounting treatments for corporate restructuring. The course will be able to prepare contract accounts of construction business. The students will get knowledge about service sector accounting

**Syllabus**

Unit No.	Content	No. of Lectures
1	<b>ACCOUNTING FOR CORPORATE RESTRUCTURING</b> 1.1 Amalgamation 1.2 Absorption	14
2	<b>ACCOUNTING FOR INTERNAL RECONSTRUCTION</b> Preparation of Scheme of internal Reconstruction – Journal Entries, Preparation of Capital Reduction Account, Preparation of Balance Sheet after reconstruction,	10
3	<b>ACCOUNTING FOR CONSTRUCTION CONTRACTS</b> 3.1. Introduction - Accounting Treatment as per AS-73. 3.2. Completion Method, Provision for foreseeable losses 3.3. Principles to be followed while taking credit for profit on incomplete contracts 3.4. Valuation & disclosure of Work-in-progress, escalation clause etc 3.5. Preparation of contract accounts	12
4	<b>ACCOUNTING FOR SERVICE SECTORS</b> 4.1. Hotel Accounting – Visitors' Ledgers, Room Rate, Preparation of Income & Expenditure Account 4.2. Hospital Accounting – OPD & IPD Register, Preparation of Final A/c 4.3. Transport Accounting – Log Book, Preparation of Final Accounts	12

**Recommended Books:**

- Shukla and Grewal: Advanced Accounting (S. Chand & Co Ltd. New Delhi)
- Jain and Narang: Advanced Accounting (Kalyani Publishers, Ludhiana)
- Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
- Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
- S. N. Maheshwari: Corporate Accounting, Viakas Publishing House Pvt. Ltd. New Delhi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

**Name of the Programme** : M.Com. PART-I (w.e. from June, 2022)  
**SYLLABUS FORM**  
**Com. Programme Code** : PCMC  
**Class** : M.Com. Part-I  
**Semester** : II  
**Course Name** : BUSINESS TAX ASSESSMENT AND PLANNING  
**Course Code** : PCCO124  
**No. of lectures** : 48

**Learning Objectives:**

1. To enable students to acquire knowledge of assessment of various business concerns.
2. To know about the provisions regarding TDS, TCS, Advanced Payment of Tax and interest calculations.
3. To provide the knowledge of return and assessment procedure.
4. To aware the students about GST provisions.

**Learning Outcomes:**

This course will help the students to get knowledge about assessment of income of different business organizations. It would also enable the students to know about computation of clubbing of incomes, set off & carry forward of losses, advanced payment of tax, TDS/TCS etc. and know about procedure of filing return of income. It would also enable the students about various provisions regarding GST Act.

Unit No.	Content	No. of Lectures
1	<b>ASSESSMENT OF COMPANIES AND FIRM</b> 1.1. Assessment of Companies 1.2. Assessment of Firm	12
2	<b>ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS</b> 2.1. Assessment of Co-operative Societies 2.2. Assessment of Charitable Trusts	12
3	<b>ASSESSMENT &amp; PLANNING</b> 3.1. Clubbing of income and Set off and carry forward of losses 3.2. Deduction and Collection of Tax at Source (TDS and TCS) 3.3. Advance Payment of Tax - Interest Payable and receivable 3.4. Conceptual Study of Tax Planning and Management 3.5. Types of return, Procedure of filling return, Types of assessment 3.6. Income Tax authorities	12

<b>4</b>	<p><b>INTRODUCTION TO GST</b>  <b>SYLLABUS FORM. COM. PART-I (w.e. from June, 2022)</b></p> <p>4.1. Introduction to GST-Key Concepts</p> <p>4.2. Classification of GST (CGST, SGST, IGST, UGST, Cess)</p> <p>3. Registration Procedure,</p> <p>4.4. Supply under GST-  Valuation of Supply (Numerical on Valuation and Calculation of Tax),  Place of Supply.</p> <p>4.5. Input Tax Credit under GST and Returns</p>	<b>12</b>
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**Recommended Books:**

- Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi.
- Dr. Bhagwati Prasad: Direct Taxes
- Dr. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- T.N. Manoharan: Hand Book of Income Tax Laws
- B.B. Lal & N. Vashisht: Direct Taxes (Pearson)
- V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)