

51. 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-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.

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. Single Entry and non trading concerns partnership Accounts including admission, retirement, death of a partner and dissolution of a firm-Company Accounts including issue of shares and debentures, forfeiture, reissue off or feature 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-Personal Qualities of an auditor-Audit Program Organizational vouching and verification. Internal control, Internal check and Internal Audit-Valuation of various Assets and Liabilities, - Audit Report. **b) 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, Factors of production-Law of Variable Proportion, Law of Returns to Scale, ISO Cost and ISO Quaint- Cost and Revenue Analysis.

6. Business Organization And Management (10 Marks): Concepts of business industry, commerce, trade, 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 – 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. Banking and Financial Institution and Markets (10 Marks): Types of banks-Banking System in India-Function- Emerging trends in commercial banks in India – Money Market – Debt Markets and Equity Market – Banker & Customer Relationship-Consequence of Wrongful dishonor-Loans and advances.

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.