

Department of Commerce & Management
Shivaji University, Kolhapur
Draft of Syllabus- (Introduced from 2007-08 Under the Academic Flexibility Scheme)

M.Com. Part-I
Semester- I
Compulsory Papers- 1

CP-1. MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

1. **School of Management Thoughts** : Introduction to Scientific process human behaviour and social system school; Decision theory school Quantitative and system school; Contingency theory of management.
2. **Managerial Functions** : Planning , Concept, significance and types; Organising- concept, principles, Basis of Organisation structure- Division of work, Hierarchy, co-ordination, Staffing; Directing; and Control- nature, process and techniques.
- 3 . **Organisational Behaviour**- Organisational behaviour- concept and significance, contributing disciplines to OB, Relationship between management and organisational behaviour; Emergence and ethical perspective
4. **Foundation of Individual Behaviour**- Ability, Personality, Learning, Perception, Values , Attitudes, Job satisfaction
5. **Foundation of Group Behaviour** : Group- definition and importance, types of group, group formation, group development, group composition, group performance factors; Principle-centred approach to team development

References Books for Compulsory Paper 1 & 3:

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour- Utilising Human Resources, Prentice Hall, New Delhi
2. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich : Essentials of Management, Tata McGraw-Hill, New Delhi
3. Luthans, Fred- Organizational Behaviour, McGraw-Hill.
4. Newstrom, John W. and Keith Davis: Organizational Behaviour- Human Behaviour at Work, Tata McGraw-Hill, New Delhi.
5. Robbins, Stephen P. and Mary Coulter: Management, Prentice Hall, New Delhi
6. Robbins, Stephen P. Organisational Behaviour, Prentice Hall, New Delhi.

Nature of Question Paper

Instructions Q.No.1 & 2 are compulsory

Attempt any 3 from Q.NO. 3 to 7

Q.No.1

- | | |
|---|---|
| a. Choose the correct alternative given below - | 7 |
| b. Fill in the blanks <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/> | 7 |
| c. True or False - <input style="width: 50px; height: 20px; border: 1px solid black;" type="checkbox"/> | |

Q.No.2 Short Note (Any two out of three) - 14

Q.No.3 Broad Question - 14

Q.No.4 Broad Question - 14 Q.No.5 Broad Question - 14 Q.No.6 Broad Question - 14 Q.No.7 Broad Question - 14

M.Com.Part-I
Semester- II
Compulsory Papers- 3

**CP-3. MANAGEMENT CONCEPTS AND ORGANISATIONAL
 BEHAVIOUR**

1. **Motivation** : Process of motivation; Theories of motivation- need hierarchy theory, theory X , theory Y and theory Z, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory
2. **Leadership**: Concept; Leadership styles; Theories-trait theory, behavioural theory, Fielder's contingency theory, Hersey and Blanchard's theory; Managerial grid; Likert's four system of leadership.
3. **Organisational Conflict: Dynamics and management**; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.
4. **Interpersonal and Organisational Communication**: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving Communication; Transactional analysis in communication.
5. **Organisational Development** : Concept; Need for change, resistance to change; Theories of planned change; Organisational diagnosis; OD intervention, OD Techniques.

References Books for Compulsory Paper 1 & 3:

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour- Utilising Human Resources, Prentice Hall, New Delhi
2. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich : Essentials of Management, Tata McGraw-Hill, New Delhi
3. Luthans, Fred- Organizational Behaviour, McGraw-Hill.
4. Newstrom, John W. and Keith Davis: Organizational Behaviour- Human Behaviour at Work, Tata McGraw-Hill, New Delhi.
5. Robbins, Stephen P. and Mary Coulter: Management, Prentice Hall, New Delhi
6. Robbins, Stephen P. Organisational Behaviour, Prentice Hall, New Delhi.

Nature of Question Paper

Instruction - Attempt any 3 from Q.NO. 3 to 7

Q.No.1	
a. Choose the correct alternative given below -	7
b. Fill in the blanks <input type="text"/>	7
c. True or False <input type="text"/>	
Q.No.2 Short Note (Any two out of three) -	14
Q.No.3 Broad Question -	14
Q.No.4 Broad Question -	14
Q.No.5 Broad Question -	14
Q.No.6 Broad Question -	14
Q.No.7 Broad Question -	14

M.Com.Part-I
Semester- I
Compulsory Papers- 2
CP-2. MANAGERIAL ECONOMICS

- Unit.1 Introduction to Managerial Economics:** (12 Hours)
 A. Meaning & Definition – Nature & Scope – Economic Theory & managerial theory – Role and responsibility of Managerial Economists – Managerial Economics & Decision-Making – Objectives of Business Firm.
 B. Fundamental Economic Concepts -Incremental Principle – opportunity cost principle -Discounting principle - equi – marginal principle.
- Unit.2 Demand Analysis:** (16Hours)
 Demand function-Law of demand –Elasticity of Demand,- Types of elasticity of Demand-Measurement of price Elasticity of Demand-Using elasticity in managerial decisions.
- Unit.3 Theory of consumer choice.** (16 Hours)
 Defects in cardinal utility approach-indifference curve Approach - Revealed preference &theory of consumer choice Under risk-Demand forecasting-Methods of demand Forecasting-Demand estimation for consumer durable and Non durable products.
- Unit.4.Production Theory.** (16Hours)
 Production function-Production with one and two variable Inputs - The law of Diminishing Returns and business Decisions-Economies of scale-cost concepts-their nature, Shape and interrelationship.

Nature of Question Paper

Instructions : Attempt any 3 from Q.NO. 3 to 7

Q.No.1	
a. Choose the correct alternative given bellow -	7
b. Fill in the blanks <input type="text"/>	7
c. True or False <input type="checkbox"/>	
Q.No.2 Short Note (Any two out of three) -	14
Q.No.3 Broad Question -	14
Q.No.4 Broad Question -	14
Q.No.5 Broad Question -	14
Q.No.6 Broad Question -	14
Q.No.7 Broad Question -	14

M.Com.Part-I
Semester- II
Compulsory Papers- 4
CP-4. MANAGERIAL ECONOMICS

Unit.1:Price Determination under Different Market Conditions.- (20Hours)

Characteristics of different market structure-price determination and firm's equilibrium in short-run and long-run under Perfect competition–onopolistic competition –oligopoly-And monopoly.

Unit.2: Pricing Practices: (14 Hours)

Cost plus pricing – multiple pricing – price discrimination - International price discrimination and dumping- Transfer pricing.

Unit.3:Business cycles: (16 Hours)

Nature and phases of business cycle –Theories of Business Cycle – Hawtery,s – schumpeter's- cobweb- samuelson and Hicks theories.

Unit.4: Inflation: (10 Hours)

Definition characteristics and types - Inflation in terms of Demand –pull and cost – push factor -effects of inflation- Measures to Control inflation.

References Books for Compulsory Paper 2 & 4:

1. Baumol, William J: Economic Theory and operations Analysis, prentice Hall, London.
2. Baya,Michael R: Managerial Economics and Business strategy,McGraw Hill Inc. New York.
3. Chopra, O.P: Managerial Economics, Tata McGraw Hill Delhi.
4. Dean Joel: Managerial Economics, Prentice Hall Delhi.
5. Dholakia, R.H. and A.L. Oza: MicroEconomics for management students, Oxford university press, New Delhi.
- 6 Eaton, B. Curtis and Diane facton: Micro Economics, Prentice Hall NewJersey.
- 7.Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
- 8.Haynes, W.W.V.L. Mote and S. Paul: Managerial Economics Analysis and Cases, Prentice Hall India, Delhi.
- 9.Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall Delhi.
10. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, NewYork.
- 11.Varian, H.R. International Microeconomics: A modem Approach, East West Press, New Delhi.
- 12.Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons. New Delhi.
13. Dwivedi D. N: Managerial Economics, Vikas Publishing House, New Delhi.
14. Adhikary M. Business Economics Excel Book New Delhi.
15. Ahuja H.L. Advanced economic Theory.
16. Jhingan M.L.- Economic Theory.
17. Sheth M.L. – Principles of Economics.
18. Metha P.L. – Managerial Economics, S chand and company.New Delhi.
- 19.GopalKrishna D: A study of Managerial Economics, Himalaya Publishing House Bombay.
20. Wali B.M. and et. al – Managerial Economics a basic approach R. chand and company, New Delhi.
21. Hague D.C. –Managerial Economics Analysis for Business Decisions, Longman Group Ltd. ELBS London.

Nature of Question Paper
Attempt any 3 from A.NO. 3 to 7

Q.No.1	
a. Choose the correct alternative given bellow -	7
b. Fill in the blanks <input type="text"/>	7
c. True or False <input type="checkbox"/>	
Q.No.2 Short Note (Any two out of three) -	14
Q.No.3 Broad Question -	14
Q.No.4 Broad Question -	14
Q.No.5 Broad Question -	14
Q.No.6 Broad Question -	14
Q.No.7 Broad Question -	14

M.Com.Part-I
Semester- I
Special Group Papers
Gr-a : Paper I
ADVANCED ACCOUNTANCY

Objective

The objective of this course is to expose students to advanced accounting issues and practices **Course Inputs**

- 1: Accounting Principles:** Accounting concepts, conventions, Indian and International accounting standards. (10 Hours)
- 2: Holding company Accounts:** Holding company with one subsidiaries, Holding company with more than one subsidiaries. (18 Hours)
- 3: Accounting for Mergers and Acquisitions:** Accounting for amalgamation, absorption and reconstruction (internal and external) of limited companies-advanced level. (18 Hours)
- 4: Accounts of Insurance companies:** Accounts of General Insurance companies and Accounts of Life Insurance companies. (14 Hours)

Reference Books

1. Advanced Accountancy - Shukla and Grewal.
2. Advanced Accountancy - R.R. Gupta.
3. Steps in Advanced Accounting – Maheshwari
4. Advanced Accountancy - Jain and Narang
5. Advanced Accountancy - H. Chakraborty
6. Advanced Accountancy - S.P. Iyengar.

Nature of Question Paper

Q.No. 1 is compulsory

Attempt any four from Q.No. 2 to 7

Q.No.1 a. Choose correct alternative give below -	7
b. Fill in the blanks - <input type="checkbox"/>	7
c. True or false	
Q.No. 2 Problem -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I
Semester- II
Special Group Papers

Gr-a : Paper III
ADVANCED ACCOUNTANCY

Objective
 The objective of this course is to expose students to advanced accounting issues and practices.

- Royalty Accounts.**
1. Double Accounting system.
2. Accounts of co-operative Societies.
3. Accounts of professionals.
4. Inflation Accounting.
5. Government System of Accounting.

Reference Books
 1. Advanced Accountancy - Shukla and Grewal.
 2. Advanced Accountancy - R.R. Gupta.
 3. Steps in Advanced Accounting – Maheshwari
 4. Advanced Accountancy - Jain and Narang
 5. Advanced Accountancy - H. Chakraborty
 6. Advanced Accountancy - S.P. Iyengar.

Nature of Question Paper
Q.No. 1 is compulsory
Attempt any four from Q.No. 2 to 7

Q.No.1 a. Choose correct alternative give below -	7
b. Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No. 2 Problem -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I

Semester- I

Special Group Papers

Gr-a : Paper II

ADVANCED ACCOUNTANCY

Objective

To gain working knowledge of generally accepted auditing procedures, techniques and skills.

Course Inputs

1. Meaning, nature, scope; Objectives of auditing, basic principles governing an audit, Types of audit – internal audit and external audit, Auditing and Investigation. (10 Hours)
2. Vouching- Meaning, need & importance, vouching of cash transactions and credit transactions. Test checking and Routine checking. (10 Hours)
3. Verification and Valuation of Assets and Liabilities. (8 Hours)
4. Internal Control- Measures and techniques of internal control, evaluation of internal controls system. (10 Hours)
5. Auditor's responsibility with regard to statutory requirements under Companies Act, Statutory Auditors responsibilities with reference audit of branches, relationship between statutory audit and branch audit. (12 Hours)
6. Dividends and divisible profits- Financial, legal and policy considerations. . (10 Hours)

Nature of Question Paper

All question are compulsory

Q.No. 1 a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No.2 Broad Question OR Broad question -	10
Q.No.3 Broad Question OR Broad question -	10
Q.No.4 A.. Short Answer Or Short Answer-	5
B. Short Answer Or Short Answer -	5 =10
Q.No.5 Distinguish between the following (Any 2 out of 4) -	10
Q.No.6 Short Notes (Any 4 out of 6) -	16

M.Com.Part-I
Semester- II
Special Group Papers
Gr-a : Paper IV
ADVANCED ACCOUNTANCY

Objective

To gain working knowledge of generally accepted auditing procedures, techniques and skills.

Course Inputs

1. Special problems in Audit of banks and Insurance Companies. (8 Hours)
2. Audit reports, qualifications, notes on accounts, distinction between notes and qualifications, distinction between reports and certificates. (10 Hours)
3. Significance of events occurring after the balance sheet date but before the certification of accounts by the auditor. . (10 Hours)
4. Appointments of an auditor of limited company- qualifications dis-qualifications, rights, duties and liabilities, liability to Third Party. (12 Hours)
5. Audit of limited companies- statutory requirements under the Companies Act 1956, Audit of branches, joint audits. . (10 Hours)
6. Different types of audit- Management audit, Cost audit Tax audit, Social audit, Efficiency audit. . (10 Hours)

Reference books for Special Group Paper a II & a IV -

1. Practical Auditing -Ghatalia, Spicer and Paggler.
2. Practical Auditing -B.N. Tandon.
3. Principles of auditing -De Paula
4. Principles and Practice of Auditing -Saxena.
5. Principles of auditing -Margs.

Nature of Question Paper

All question are compulsory

Q.No. 1 a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No.2 Broad Question OR Broad question -	10
Q.No.3 Broad Question OR Broad question -	10
Q.No.4 A.. Short Answer Or Short Answer-	5
B. Short Answer Or Short Answer -	5 =10
Q.No.5 Distinguish between the following (Any 2 out of 4) -	10
Q.No.6 Short Notes (Any 4 out of 6) -	16

M.Com.Part-I
Semester- I
Special Group Papers
Gr-b : Paper I
ADVANCED COSTING

Objective –

To gain the understanding of costing concepts and procedure in cost ascertainment system.

Course Inputs –

1. Meaning, nature need scope and objectives of cost accounting. Difference between Financial Accounting and Cost Accounting. (10 Hours)
2. Elements of cost – Classification of cost, cost unit, cost center, Preparation of Cost Sheet. (10 Hours)
3. Cost Accounting of Materials – Procurement procedure, store Procedure, Stores accounting and control, Receipts and issues of materials, Different method of pricing and issues of materials, fixation of various stock levels and economic ordering quantity. . (20 Hours)
4. Cost Accounting of Labour – Recording and analysis of Labour cost, overtime, Idle time, Holiday work, Holiday's with pay, Casual workers, Labour turnover, Time & motion study, Methods of remunerating labours nad Incentive systems. (20 Hours)

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any three question from Q.No. 3 to 7

Q.No.1 a. Choose correct alternative given below-	7
b. Fill in the blanks □	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 Short Notes (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I

Semester- II

Special Group Papers

Gr-b : Paper III

ADVANCED COSTING

Objective –

To gain the understanding of costing concepts and procedure in cost as certainment system

Course Inputs –

1. Cost Accounting of overheads – Classification, Allocation and Apportionment, Departmentalisation and Absorption of overheads, Under and over absorption of overheads, Treatment of depreciation, Interest on capital and Research and Development cost. (20 Hours)
2. Methods of Costing – Job costing, Process Costing – Equivalent production, Contract costing, Operating Costing. Costing of joint products and by – products. (24 Hours)
3. Reconciliation of cost and Financial accounts. (8 Hours)
4. Integral systems of Accounting. (8 Hours)

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any three question from Q.No. 3 to 7

Q.No.1 a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 Short Notes (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I
Semester- I
Special Group Papers

Gr-b : Paper II
ADVANCED COSTING

Objective –

To gain expert knowledge of use of costing data for decision – making and control.

Course Inputs –

1. Cost concepts in decision – making – Relevant cost, Differential cost, Incremental cost and opportunity cost.
2. Use of cost in pricing decisions, Cost control and cost Reduction.
3. Budgetary Control – Organisation for Budgetary control system. Types of Budgets – Preparation of different types of budgets.
4. Reporting to Management

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any three question from Q.No. 3 to 7

Q.No.1	a. Choose correct alternative given below-	7
	b. Fill in the blanks - <input type="text"/>	7
	c. True or false <input type="checkbox"/>	
Q.No.2	A. Broad Question -	7
	B. Broad Question -	7
OR		
Q.No.2	Short Notes (Any 4 out of 6) -	14
Q.No.3 Problem -		14
Q.No.4 Problem -		14
Q.No.5 Problem -		14
Q.No.6 Problem -		14
Q.No.7 Problem -		14

M.Com.Part-I

Semester- II

Special Group Papers

Gr-b : Paper IV

ADVANCED COSTING

Objective –

To gain expert knowledge of use of costing data for decision – making and control.

Course Inputs –

1. Marginal Costing

2. Standard Costing – Concepts, Types of standards, Setting of Standards for material, labour and overheads, Variance Analysis.
3. Uniform Costing – Meaning, nature, scope and objectives of Uniform costing, Fields covered by Uniform costing, Inter – firm comparison.
4. Productivity Concepts and measurement thereof – overall factorial productivity, Improvement of productivity.

Reference Books for Special Group Paper b I , II, III and IV –

1. Cost Accounting – Methods and Practice – B. K. Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting – Jawahar Lal
4. Cost Accounting – Maheshwari
5. Cost Accounting – Problems and Solutions – Khanna, Pandey Ahuza.

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any three question from Q.No. 3 to 7

Q.No.1 a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false <input type="checkbox"/>	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 Short Notes (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I
Semester -I
Special Group Papers
Gr-c : Paper I
TAXATION

Level of Knowledge: Working knowledge.

Objective: To obtain knowledge of various provisions of The Income Tax Act and their application in Computation of income of individuals under Various heads of income.

COURSE INPUTS

1. Definitions under the Income Tax Act 1961.
2. Residence and tax liability.
3. Income deemed to be received / deemed to accrue or arise in India.
4. Incomes which do not form part of total income and income forming part of total income but no income tax is payable (Including provisions relating to charitable and Religious Trusts and Institutions).
5. Heads of income and the provisions relating to computation of income under different heads in respect of Individuals.

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any three question from Q.No. 3 to 7

Q.No.1a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 Short Notes (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I
Semester- II
Special Group Papers

Gr-c : Paper III
TAXATION

Level of Knowledge: Working knowledge.

Objective: To obtain knowledge of various provisions of The Income Tax Act and their application in Computation of income of individuals under Various heads of income.

COURSE INPUTS

1. Provisions relating to clubbing of income.
2. Set-off and carry forward of various types of losses.
3. Deductions from gross Total income (chapter VI-A).
4. Scheme of presumptive taxation under the Income Tax Act.
5. Problems on computation of total income and tax payable and rebates and relief's, in respect of Individuals only.

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any three question from Q. No. 3 to 7

Q.No.1 a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Short Notes (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I
Semester- I
Special Group Papers
Gr-c : Paper II
TAXATION

Level of knowledge: Working knowledge.

Objectives: To obtain knowledge of provisions of Income Tax Act relating to various procedural and administrative matters and of (computation of income under various heads relating to all types of assesses other than individual.

Course Inputs

1. special provisions relating to the computations of income of companies, firms, A.O.P.'s and H.U.F.
2. Income Tax Authorities and their power's.
3. Assessment procedures and provisions relating to payment of Advance- Tax
4. Appeals, revisions and rectifications.
- 5 Provisions relating to tax deduction at source, tax collection at source, an other statutory. obligations under the income –Tax Act.
6. Collection, recovery, and Refund of Taxes.

Nature of Question Paper

Q.No.1 & 2 are Compulsory

Attempt any 3 question from Q. No. 3 to 7

Q.No.1a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Short Answer OR Short Note	
B. Short Answer OR (4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-I
Semester- II
Special Group Papers
Gr-c : Paper IV
TAXATION

Level of knowledge: Working knowledge.

Objectives: To obtain knowledge of provisions of Income Tax Act relating to various procedural and administrative matters and of (computation of income under various heads relating to all types of assesses other than individual.

Course Inputs

1. Interest payable & receivable under the Income Tax Act.
2. Provisions relating to survey & search under the Income Tax Act 1961.
3. Provisions under Income Tax Act 1961 for curbing Tax evasion, & tax avoidance.
4. Penalties and prosecutions under Income Tax Act 1961.
5. Important Legal decisions.
6. Problems on computation of Total Income of various types of assesses soother than individuals under different heads of income including determination of tax liability.

Note and Reference Book for Paper I and II

- Notes: 1. The students are expected to keep abreast of latest relevant Decisions.
2. The Finance Act that is in force at the time of commencement of academic year shall be applicable.
3. Provisions of the assessment year prevailing at the commencement of the academic year shall be applicable. The provisions of assessment year 2007-08 will be applicable for academic year 2007-08 Will 2003-2004 shall be applicable.)

Reference Books for Special Group Paper c I , II, III & IV:

1. Singhanian v. k. : Student's Guide to Income Tax, Taxman, Delhi.
2. Prasad, Bhagwati : Income Tax Law & Practice , Wiley Publication New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts, Sahitya Bhavan Agra
4. Dinker Pagare: Income Tax Law & practice , Sultan chand & Sons New Delhi.
5. Gerish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Sahitya Bhavan , New Delhi
6. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice, Pragati Publication, New Delhi

Nature of Question Paper
Q.No.1 & 2 are Compulsory
Attempt any 3 question from Q.No. 3 to 7

Q.No.1a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Short Answer OR Short Note	
B. Short Answer OR (4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M. Com. Part- I

Semester- I

Compulsory Papers:

CP-1 Management Concept & Organisational Behaviour

CP-2 Managerial Economics

Special Group Papers:

Gr - a Paper I Advanced Accountancy
 Paper II Advanced Accountancy

Gr - b Paper I Advanced Costing
 Paper II Advanced Costing

Gr - c Paper I Taxation
 Paper II Taxation

M. Com. Part- I

Semester- II

Compulsory Papers:

CP-3 Management Concept & Organisational Behaviour

CP-4 Managerial Economics

Special Group Papers:

Gr - a Paper III Advanced Accountancy
 Paper IV Advanced Accountancy

Gr - b Paper III Advanced Costing
 Paper IV Advanced Costing

Gr - c Paper III Taxation
 Paper IV Taxation

M. Com. Part- II

Semester- III

Compulsory Papers:

CP-5 Management Accounting

CP-6 Business Finance

Special Group Papers:

Gr - a Paper V Advanced Accountancy
 Paper VI Advanced Accountancy

Gr - b Paper V Advanced Costing
 Paper VI Advanced Costing

Gr - c Paper V Taxation
 Paper VI Taxation

M. Com. Part- II

Semester- IV

Compulsory Papers:

CP-7 Management Accounting

CP-8 Business Finance

Special Group Papers:

Gr - a Paper VII Advanced Accountancy
 Paper VIII Advanced Accountancy

Gr - b Paper VII Advanced Costing
 Paper VIII Advanced Costing

Gr - c Paper VII Taxation
 Paper VIII Taxation