

**GOVT. D.B. GIRLS P.G. (AUTONOMOUS) COLLEGE**  
**RAIPUR, CHHATTISGARH**



**SYLLABUS**

**M.Com. I/II/III/IV-Semester**

**Examination: 2020-21**

**\*\*\*Faculty Of Commerce\*\*\***

**GOVT.D.B.GIRLS P.G. (AUTONOMOUS) COLLEGE , RAIPUR (C.G.)**

**Faculty of Commerce**

**M.Com.**

**2020-21**

S.No	Title of the paper	Paper No.	Credits	Theory		Internal Assessment (Average of two)		Seminar (one)		Total
				Max. Marks	Min. Marks	Max.M	Min.M	Max.M	Min.M	
M.Com.-I Semester										
01.	Managerial Economics	I	4	80	16	10	2	10	2	100
02.	Advanced Accounting	II	4	80	16	10	2	10	2	100
03.	Management Accounting	III	4	80	16	10	2	10	2	100
04.	Statistical Analysis	IV	4	80	16	10	2	10	2	100
05.	Corporate Legal Framework	V	4	80	16	10	2	10	2	100
	Total									500
	M.Com.-II Semester									
01.	Business Economics	I	4	80	16	10	2	10	2	100
02.	Specialized Accounting	II	4	80	16	10	2	10	2	100
03.	Accounting for Managerial decision	III	4	80	16	10	2	10	2	100
04.	Advanced Statistics	IV	4	80	16	10	2	10	2	100
05.	Business Laws	V	4	80	16	10	2	10	2	100
	Total									500
	M.Com.-III Semester									
01.	Management Concept	I	4	80	16	10	2	10	2	100
02.	Organisational Behaviour	II	4	80	16	10	2	10	2	100
03.	Advance Cost Accounting	III	4	80	16	10	2	10	2	100
04.	Income Tax Law and Accounts	IV	4	80	16	10	2	10	2	100
05.	Tax Planning and Management	V	4	80	16	10	2	10	2	100
	Total									500
	M.Com.-IV Semester									
01.	Financial Management	I	4	80	16	10	2	10	2	100
02.	Personnel Management	II	4	80	16	10	2	10	2	100
03.	Production Management	III	4	80	16	10	2	10	2	100
04.	Strategic Management	IV	4	80	16	10	2	10	2	100
05.	Project and Viva-Voca	V	4	100	50+50					100
				Total						500
	Total Credits		100	Total Marks						2000


  
 22/12/21  
 29.1.21  
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 29/1/21

# Faculty of Commerce

M.COM 2020-21

शासकीय दू.ब.महिला स्नातकोत्तर (स्वशासी) महाविद्यालय, रायपुर (छ.ग.)  
स्वशासी परीक्षा प्रकोष्ठ

स्नातकोत्तर सेमेस्टर परीक्षा के लिए प्रश्नपत्र का प्रारूप एवं अंक विभाजन

सत्र 2018-19 से स्वशासी स्नातकोत्तर परीक्षाओं के लिए प्रश्नपत्र के प्रारूप में संशोधन किया गया है। संशोधित प्रारूप प्रथम एवं द्वितीय सेमेस्टर के सभी प्रश्नपत्रों के लिए लागू होगा। नए प्रारूप के मुख्य बिन्दु निम्नानुसार हैं—

- प्रश्नपत्र पूर्ववत् 80 अंकों का होगा।
- प्रत्येक प्रश्नपत्र में इकाईवार प्रश्न पूछे जाएं
- प्रत्येक इकाई से निम्नानुसार प्रश्न होने चाहिए।

खण्ड अ अति लघुउत्तरी प्रश्न (एक या दो वाक्यों में उत्तर) अथवा वैकल्पिक प्रश्न	—	04 अंक
खण्ड ब लघु उत्तरी प्रश्न (200 से 250 शब्दों में उत्तर)	—	06 अंक
खण्ड स दीर्घ उत्तरी प्रश्न (400 से 450 शब्दों में उत्तर)	—	10 अंक

	इकाई-I	इकाई-II	इकाई-III	इकाई-IV	योग
अति लघुउत्तरी अथवा वैकल्पिक (2 प्रश्न) (अधिकतम 2 वाक्य में)	2X2=4 अंक	2X2=4 अंक	2X2=4 अंक	2X2=4 अंक	16
लघुउत्तरी (1 प्रश्न) 200-250 शब्द	1X6=6 अंक	1X6=6 अंक	1X6=6 अंक	1X6=6 अंक	24
दीर्घ उत्तरी (1 प्रश्न) 400-450 शब्द	1X10=10 अंक	1X10=10 अंक	1X10=10 अंक	1X10=10 अंक	40
कुल अंक					80

नोट—

- खण्ड अ के सभी प्रश्न अनिवार्य होंगे।
- खण्ड ब तथा खण्ड स के प्रत्येक इकाई के 2 प्रश्न होंगे जिनमें से एक को हल करना अनिवार्य है।
- उपरोक्तानुसार प्रत्येक इकाई से 2 अनिवार्य अति लघुउत्तरी प्रश्न अथवा वैकल्पिक प्रश्न (2+2=4 अंक) खण्ड ब से लघुउत्तरी प्रश्न (6 अंक) खण्ड स से दीर्घ उत्तरी प्रश्न (10 अंक) के पूछे जाएंगे। इस तरह प्रत्येक इकाई से 20 अंक तथा पाठ्यक्रम की चार इकाईयों से कुल 80 अंक के प्रश्न होंगे।
- अंग्रेजी साहित्य के कुछ प्रश्नपत्रों में साहित्यिक पाठ (Literary texts) सम्मिलित हैं। इन प्रश्नपत्रों में लघुउत्तरी प्रश्न के रूप में 04 अंकों का एक व्याख्यापरक प्रश्न (annotation) प्रत्येक इकाई से पूछा जाएगा। जिन प्रश्नपत्रों में साहित्यिक रचनाओं का पाठ शामिल नहीं है, उनके लिये प्रश्नपत्र प्रारूप तथा अंक विभाजन यथावत रहेगा।
- आंतरिक मूल्यांकन परीक्षा यथावत निम्नानुसार होगी।
  - प्रत्येक प्रश्न में आंतरिक जीव परीक्षा — 10 अंक
  - प्रत्येक प्रश्न पत्र का सेमीनार — 10 अंक
  - किसी एक प्रश्न पत्र में आंतरिक जीव परीक्षा + सेमीनार तथा शेष प्रश्नपत्रों में आंतरिक जीव परीक्षा+ सत्रीय कार्य के लिये परीक्षार्थी के प्राप्तांकों के औसत की गणना कर उसे मान्य किया जाएगा।

*[Signature]*  
H. K. KOLLEEN,  
Examination Cell,  
D.B. Girls P.G. College,  
Bilaspur (C.G.)

## BOARD OF STUDIES (2020-21)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Chairman	<i>[Signature]</i>
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari (Chhattisgarh)	Subject Expert (V.C)	<i>[Signature]</i> 22.1.21
3.	Dr. Sudhir Kumar Sharma Professor	Govt. P.G. Arts and Commerce College Bilaspur (C.G.)	Subject Expert	<i>[Signature]</i> 22.1.21
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	<i>[Signature]</i> 22.1.21
5.	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	<i>[Signature]</i> Ankita
6.	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	<i>[Signature]</i> Madhvi 21/1/21

# **Govt.D.B. Girls P.G. Autonomous College. Raipur (C.G.)**

## **Department of Commerce Under Commerce Board of Studies M.Com. (I- Semester) (Compulsory) Paper-I MANAGERIAL ECONOMICS**

Max.M. 80

Min.M. 16

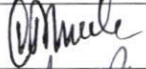
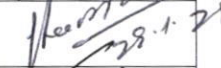
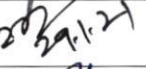

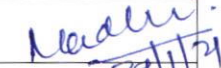
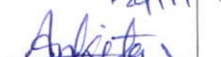
### **OBJECTIVE:**

This course develops managerial, perspective to economic fundamentals as aids to decision making under given environmental constraints.

### **COURSE INPUTS:**

- UNIT-1 Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.  
Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. equi-marginal principle.
- UNIT-2 Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.
- UNIT-3 Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting technique.
- UNIT-4 Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**  
**Under Commerce Board of Studies**  
**M.Com. (I- Semester)**  
**(Compulsory) Paper-II**  
**ADVANCED ACCOUNTING**

**Max.M. 80**

**Min.M. 16**

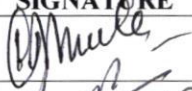
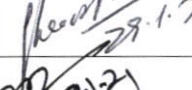
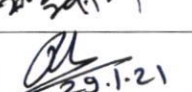
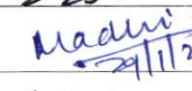
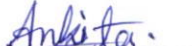

**OBJECTIVE:**

The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling' accounting adjustments.

**COURSE INPTS:**

- UNIT-1      Accounting for issue, Forfeited and redemption of shares.
- UNIT-2      Accounting for issue and redemption of debentures. Final accounts and financial statements of companies.
- UNIT-3      Accounting issues relative to amalgamation and reconstruction of companies.
- UNIT-4      Accounting for holding and subsidiary companies. Accounts relating to Liquidation of Companies.

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**(2020-21)**

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

Under Commerce Board of Studies

**M.Com. (I- Semester)**

**(Compulsory) PAPER -III**

## MANAGEMENT ACCOUNTING

Max.M. 80

Min.M. 16

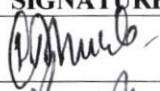
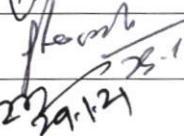
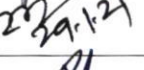
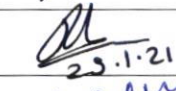
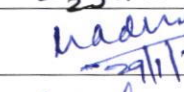
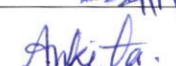
### OBJECTIVE :

The objective of this course is to acquaint student with the accounting concepts, tools and Techniques for managerial decisions.

### COURSE INPUTS -

- UNIT 1 Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.
- UNIT-2 Accounting Plan and Responsibility Centres: Meaning and significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centres.
- UNIT-3 Budgeting: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. Fixed and flexible budget, Budgetary control, Zero-base budgeting; Performance budgeting. Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing; Cost-volume-profit analysis.
- UNIT-4 Standard Costing and Variance Analysis; Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance; Kinds of variances and their uses-material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. (I- Semester) (Compulsory) Paper - IV STATISTICAL ANALYSIS

Max.M. 80

Min.M. 16

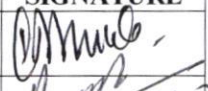
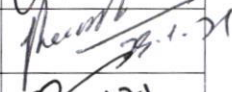
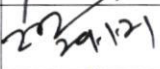
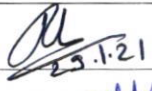
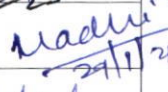

### OBJECTIVE

The Objective of this course is to help student learn the application of statistical tools and Techniques for decision making.

### COURSES INPUTS

- UNIT-1 Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation, Dispersion, Co-efficient of variance and skewness,
- UNIT-2 Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data.  
correlation - Karl-Pearsons and spearman's ranking method and Regression analysis, two variables case.
- UNIT-3 Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.
- UNIT-4 Probability Distributions - Binomial, Poisson and Normal Distributions, Their characteristic sand applications.

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6.	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	

(Compulsory) Paper - V  
**CORPORATE LEGAL FRAMEWORK**

Max.M. 80

Min.M. 16

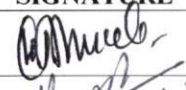
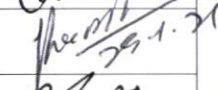
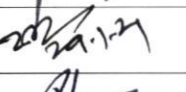
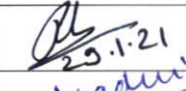
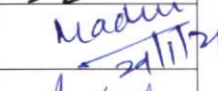
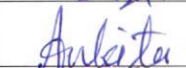
**OBJECTIVE**

The Objective of this course is provide knowledge of relevant provisions of various laws influencing business operations.

**COURSES INPUTS**

UNIT-1	The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies Memorandum of association; Articles of association; Prospectus;
UNIT-2	Share capital and membership. Meetings and resolutions - Company management; Managerial remuneration; Winding up and dissolution of companies.
UNIT-3	The Negotiable Instruments Act, 1881 - Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course;
UNIT-4	Endorsement and crossing of cheque; Presentation of negotiable instruments. Legal Environment for Security Markets: SEBI Act 1992-organisation and objectives of SEBI.

**BOARD OF STUDIES  
(2020-21)**

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3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	
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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. II- Semester (Compulsory) PAPER – I BUSINESS ECONOMICS

Max.M. 80

Min.M. 16

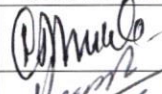
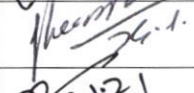
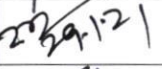

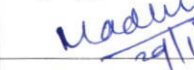

### OBJECTIVE -

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

### COURSES INPUTS

- UNIT-I** **Cost Theory and Estimation**, economic value analysis, Short and long run cost Functions- their nature, shape and inter-relationship; Law of variable proportions;- Law of returns to scale.
- UNIT-II** **Price Determination under Different Market Conditions**: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly,
- UNIT-III** **Pricing Practices**: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.
- UNIT-IV** **Business Cycles**: Nature and phases of la business .cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.  
**Inflation**: Definition, Characteristics and types; Inflation in terms of demand- pull and cost-push factors; Effects of inflation.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. II- Semester (Compulsory) PAPER - II SPECIALISED ACCOUNTING

Max.M. 80

Min.M. 16

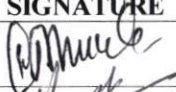
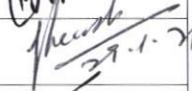
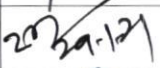
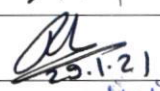
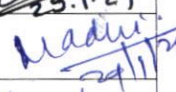
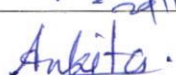
### OBJECTIVE.

The objective of this course -is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

### COURSES INPUTS

UNIT-1	Accounts of General Insurance Companies.
UNIT-2	Accounts of Banking Companies.
UNIT-3	Accounts of Public Utility concerns: Double Accounts System.
UNIT-4	Royalty accounts. Investment accounts.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

Department of Commerce  
Under Commerce Board of Studies  
M.Com. II- Semester  
(Compulsory) PAPER- III

## ACCOUNTING FOR MANAGERIAL DECISIONS

Max.M. 80

Min.M. 16

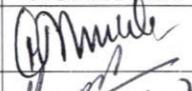
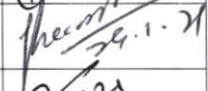
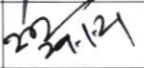

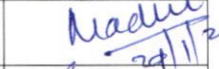

### OBJECTIVE

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

### COURSE INPUTS

UNIT1	Break-even-analysis; Assumptions and practical applications of break- even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
UNIT-2	Analyzing financial Statements: Method, objects and ratio analysis. Cash flow analysis and Fund flow analysis.
UNIT-3	Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.
UNIT-4	Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of ,reports," modes of reporting; reporting at different levels of management.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. II- Semester (Compulsory) Paper – IV ADVANCED STATISTICS

Max.M. 80

Min.M. 16

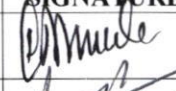
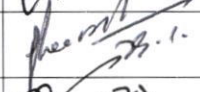
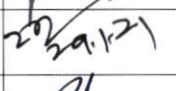
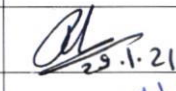
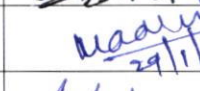
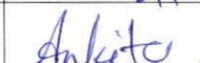
### OBJECTIVE

The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

### COURSE INPUTS

- UNIT-1 Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory. Interpolation and Extrapolation - Parabolic Binomial, Newton and long rages method.
- UNIT-2 Statistical Estimations and Test theory : Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size – Large and Small Sampling test Z tests, T Tests & F Tests.
- UNIT-3 Association of Attributes : Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (you le method) Expected frequency's & illusory Association.
- UNIT-4 Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. II- Semester (Compulsory) Paper - V **BUSINESS LAWS**

Max.M. 80

Min.M. 16

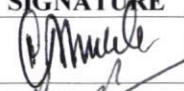
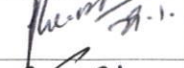
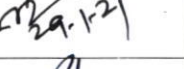
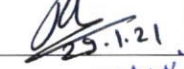
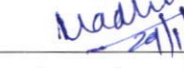

### OBJECTIVE

The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

### COURSE INPUTS

- UNIT-I** SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEB Rights and Power of SEBI. FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.
- UNIT-II** Competition Act 2002: Introduction, features, objects; Prohibition of certain agreements, Abuse of Dominant position and Regulation of combinations; Competition commission of India- duties, powers and functions, Competition Appellate Tribunal.
- UNIT-III** Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act. Grievance redressal Machinery, District Forum, State Commission, National Commission.
- UNIT-IV** W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. III- Semester (Compulsory) Paper - I **MANAGEMENT CONCEPT**

Max.M. 80

Min.M. 16

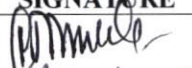
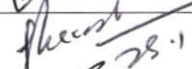
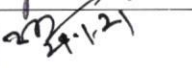
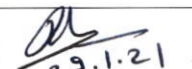
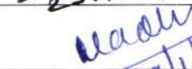
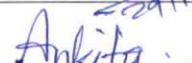
### OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behaviour.

### COURSE INPUTS

- Unit – I** **Schools of Management Thought** : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager. **Staffing; Directions** - nature, process, and techniques.
- Unit – II** **Managerial Functions** : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization; **Coordinating; Control** - nature, process, and techniques.
- Unit – III** **Motivation** : Process of motivation; Theories of motivation – need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, VictorVroom's expectancy theory, Stacy Adams equity theory.
- Unit –IV** **Group Dynamics and Team Development** : Group dynamics -Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle- centred approach to team development.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

Under Commerce Board of Studies

M.Com. III- Semester

(Compulsory) Paper - II

### ORGANIZATIONAL BEHAVIOUR

Max.M. 80

Min.M. 16

#### OBJECTIVE -

The Objective of this course is to help student understand and conceptual framework of management and organizational behaviour.

#### COURSES INPUT

**Unit – I** **Organizational Behaviour** : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

**Unit – II** **Leadership** : Concept; Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

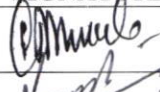
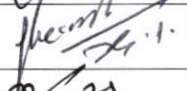
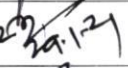

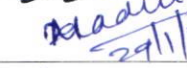

**Organizational Conflict** :Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.

**Unit –III** **Interpersonal and Organizational Communication:** Concept of two-way communication; Communication process; Barriers to effective communication; **Types of organizational communication** ; Improving communication; Transactional analysis in communication.

**Unit – IV** **Organizational Development** : Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

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**Department of Commerce**  
**Under Commerce Board of Studies**  
**M.Com. III- Semester**  
**(Compulsory) Paper - III**  
**ADVANCED COST ACCOUNTING**

Max.M. 80

Min.M. 16

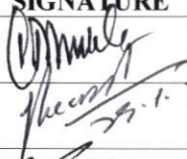
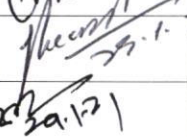
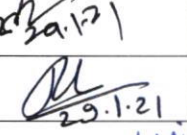
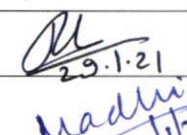
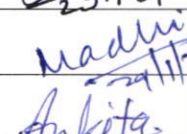
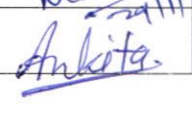
**OBJECTIVE -**

This course exposes the students to the basic concepts and the tools used in cost accounting.

**COURSE INPUTS**

- Unit – I** Introduction – Cost Analysis, concepts and classification, Materials control– Techniques of Materials control.  
Labour cost – Computation and control, Overheads – Accounting and Control.
- Unit – II** Job, Batch, Contract Costing and operating costing.
- Unit – III** Process Costing, Joint products & By – products costing. Uniform costing and Estimate costing.
- Unit – IV** Budgetary control – Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation of fixed and variable budgets. Cash Budget, Production and sales Budget.

**BOARD OF STUDIES**  
**(2020-21)**

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Chairman	
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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

Under Commerce Board of Studies

M.Com. III- Semester

(Compulsory) Paper - IV

### INCOME TAX LAW AND ACCOUNTS

Max.M. 80

Min.M. 16

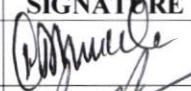
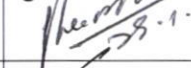
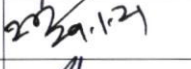



#### OBJECTIVE –

The objective of this course is to help student understand and conceptual framework of Income tax.

#### COURSE INPUTS

- Unit – I**      **Law relating to Income tax** :Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability.
- Unit – II**      **Calculation of taxable income under the head** : Salary and House property.
- Unit – III**      **Depreciation and Development allowance, Calculation of taxable Income under the head** : Business and Profession, capital gains, income from other sources.
- Unit – IV**      Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.  
Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

Under Commerce Board of Studies

M.Com. III- Semester

(Compulsory) Paper - V

### TAX PLANNING AND MANAGEMENT

Max.M. 80

Min.M. 16

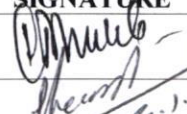
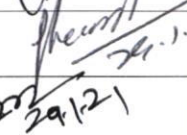
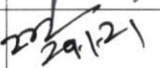
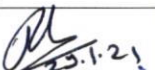
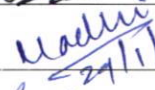
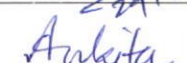
#### OBJECTIVE –

This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.

#### COURSE INPUTS

- Unit – I** Calculation of taxable Income and tax of Firm and Companies.
- Unit – II** Return of Income, Provisional Regular, Expert and emergency assessment, Re-opening of assessment.
- Unit – III** Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new business.  
Tax planning to capital structure, decision dividend policy ; Inter corporate dividends and bonus shares.
- Unit – IV** Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.

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Department of Commerce  
Under Commerce Board of Studies  
M.Com. III- Semester  
(Compulsory) Paper - V

## TAX PLANNING AND MANAGEMENT

Max.M. 80

Min.M. 16

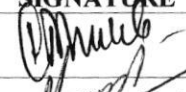
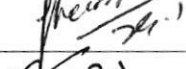
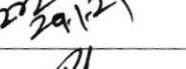
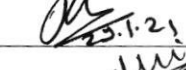
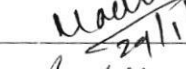

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**  
**Faculty of Commerce**

**M. Com. IV<sup>th</sup> Semester**

Special attention to the students. Students are required to select any one Specialization out of four suggested below.

**Optional – Specialization**

Optional Group – (A) Marketing

Optional Group – (B) Management

Optional Group – (C) Banking and Insurance

Optional Group – (D) Taxation and Accounting

**Optional Group – (A)Marketing**

Paper	Paper Code	Name of the Paper	Marks
Paper – A I	401	Principle of Marketing	80+10+10
Paper – A II	402	Advertising & Sales Management	80+10+10
Paper – A III	403	Marketing Research	80+10+10
Paper – A IV	404	International Marketing	80+10+10

**Optional Group – (B) (Management)**

Paper	Paper Code	Name of the Paper	Marks
Paper – B I	411	Financial Management	80+10+10
Paper – B II	412	Personnel Management	80+10+10
Paper – B III	413	Production Management	80+10+10
Paper – B IV	414	Strategic Management	80+10+10

**Optional Group – (C) (Banking and Insurance)**

Paper	Paper Code	Name of the Paper	Marks
Paper – C I	421	Banking Practices	80+10+10
Paper – C II	422	Banking Institution in India	80+10+10
Paper – C III	423	Life Insurance	80+10+10
Paper – C IV	424	General Insurance	80+10+10

**Optional Group – (D) (Taxation and Accounting)**

Paper	Paper Code	Name of the Paper	Marks
Paper – D I	431	Direct Tax in India	80+10+10

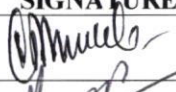
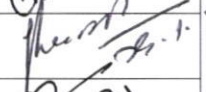
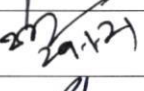
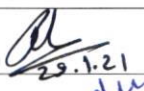
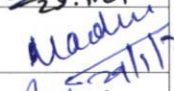

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Paper – D II	432	Indirect Tax	80+10+10
Paper – D III	433	Accounting in Service Sector	80+10+10
Paper – D IV	434	Accounting Methods	80+10+10

महत्वपूर्ण नोट :

1. सत्र 2015-16 से एम. कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में सभी प्रश्न-पत्र अनिवार्य होंगे। उक्त परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी।
2. एम. कॉम. चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A), (B), (C) या (D) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न-पत्र अनिवार्य रूप से लेने होंगे।
3. एम. कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक परीक्षा तथा 50 अंक का परियोजना प्रतिवेदन (अधिकतम 50 पृष्ठों का) तैयार करना अनिवार्य होगा। यह प्रतिवेदन वाणिज्य या प्रबन्ध विषय से सम्बन्धित होगा।
4. सभी प्रश्न-पत्रों में लिखित परीक्षा 80 अंकों की तथा 10 अंकों की आन्तरिक मूल्यांकन परीक्षा एवं 10 अंको का सेमीनार होगा। आन्तरिक मूल्यांकन एवं सेमीनार के अंक परीक्षार्थियों की उपस्थिति, सेमीनार, शोध एवं शैक्षणिक कार्य में भागिता, इकाईवार मूल्यांकन परीक्षा आदि के आधार पर प्रदान किये जायेंगे।
5. आन्तरिक परीक्षा एवं सेमीनार में प्रश्नपत्रवार न्यूनतम उत्तीर्णांक 20% होगा। जो अध्यादेश क्रमांक 170 के प्रावधानों के अनुसार बंधनकारी होगा।

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(2020-21)**

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## Department of Commerce

एम.कॉम. चतुर्थ सेमेस्टर(M.Com. Fourth Semester)

विशिष्टीकरण : (A)विपणन

Specialization : (A) Marketing

(1) विपणन के सिद्धान्त (प्रश्नपत्र :- A-प्रथम)

PRINCIPLE OF MARKETING (Paper – A-First)

Max.M. 80

Min.M. 16

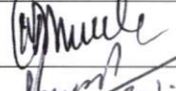
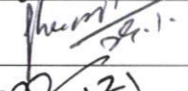
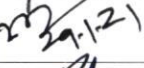
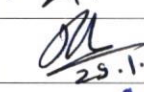
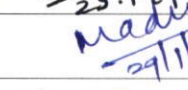

### OBJECTIVE –

The Objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

- Unit – I** **Introduction** – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
- Unit – II** **Market Analysis and Selection** – Marketing environment – macro and micro components and their impact of marketing decisions ; Market segmentation and positioning ; Buyer behaviour ; Consumer versus organizational buyers ; Consumer decision – making process.
- Unit – III** **Product Decisions** – Concept of a product ; Classification of products ; Major product decisions ; Product line and product mix ; Branding ;Packaging and labelling ; Product lifecycle – strategic implications ; New product development and consumer adoption process.
- Pricing Decisions** – Factors affecting price determination ; Pricing policies and strategies ; Discounts and rebates.
- Unit – IV** **Distribution Channels and Physical Distribution Decisions** – Nature, functions, and types of distribution channels ; Distribution channel intermediaries ; Channel management decisions ; Retailing and wholesaling. Physical Distribution Management.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

एम.कॉम. चतुर्थ सेमेस्टर(M.Com. Fourth Semester)

विशिष्टीकरण : (A)विपणन

**Specialization : (A) Marketing**

विज्ञापन एवं विक्रय प्रबन्ध – (प्रश्नपत्र : A– द्वितीय)

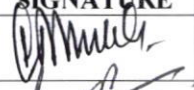
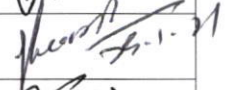
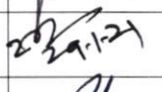
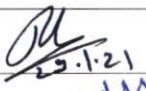
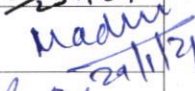
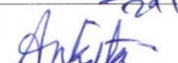
**ADVERTISING & SALES MANAGEMENT (Paper : A – Second)**

Max.M. 80

Min.M. 16

- Unit – I**      **Introduction** :Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.
- Unit – II**      **Pre-launch Advertising Decision** :Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
- Unit – III**      **Promotional Management** :Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.  
**Personal Selling** :Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion.  
Methods and Procedure of Personal Selling.
- Unit – IV**      **Sales Management** :Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment :- Selection, Training, Compensation and Evaluation.

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(2020-21)**

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

एम.कॉम. चतुर्थ सेमेस्टर(M.Com. Fourth Semester)

विशिष्टीकरण : (A)विपणन

Specialization : (A) Marketing विपणन अनुसंधान (प्रश्नपत्र : A- तृतीय)

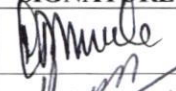
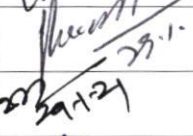
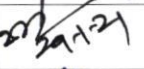
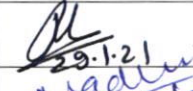
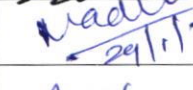

**MARKETING RESEARCH (Paper : A – Third)**

**Max.M. 80**

**Min.M. 16**

- Unit – I** Marketing Research : An Introduction ; Marketing Decisions ; Marketing Research and Information System.
- Unit – II** Marketing Research Methodology, Research Design. Organization of Marketing Research. Specialised areas of application of marketing research.
- Unit – III** Specialised Techniques of Marketing Research. Motivation Research.
- Unit – IV** Advertising Research : Planning and Procedure, New Product Research.

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(2020-21)**

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

एम.कॉम. चतुर्थ सेमेस्टर(M.Com. Fourth Semester)

विशिष्टीकरण : (A)विपणन

Specialization : (A) Marketingअन्तर्राष्ट्रीय विपणन (प्रश्नपत्र : A- चतुर्थ)

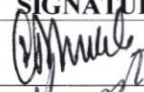
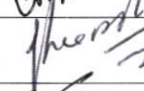
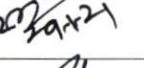

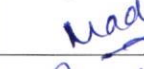

INTERNATIONAL MARKETING (Paper : A – Fourth)

Max.M. 80

Min.M. 16

- Unit – I** International Marketing ; Meaning ; Scope, benefits and difficulties of International Marketing : International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market.
- Unit – II** Foreign market entry mode : Product designing, standardisation Vs. Adaptation ; Branding, Packaging and Labelling.
- Unit – III** Quality issues and after sales service ; International pricing ; International price quotation ; payment terms and methods of payment.  
Promotion of products and services abroad : International channels of distribution ; Selection and appointment of foreign sales agents. Logistic decision.
- Unit – IV** Export policy and practices in India, Trends in India's foreign trade, steps in starting export business ; Export finance, documentation and procedure.

### BOARD OF STUDIES (2020-21)

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

Under Commerce Board of Studies

M.Com. IV- Semester

विशिष्टीकरण : (B)प्रबन्ध

Specialization : (B) Management

**FINANCIAL MANAGEMENT (Paper B – I)**

वित्तीय प्रबन्ध (प्रश्नपत्र –: Bप्रथम)

Max.M. 80

Min.M. 16

### OBJECTIVE

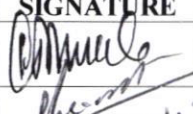
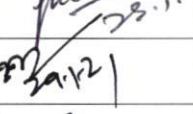

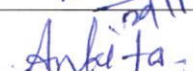


The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

### COURSE INPUTS

- Unit – I** **Financial Management** :Meaning, nature and scope of finance; Finance functions - investment, financing and dividend decisions.  
**Capital Budgeting** : Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
- Unit – II** **Cost of Capital** :Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.  
**Operating and Financial Leverage** :Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.
- Unit – III** **Capital structure Theories** :Traditional and M.M. hypotheses -without taxes and with taxes; Determining capital structure in practice.  
**Dividend Policies** : Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.
- Unit – IV** **Management of Working Capital** :Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.  
**Management of cash, and inventory.**

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(2020-21)

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**Department of Commerce**  
**Under Commerce Board of Studies**  
**M.Com. IV- Semester**  
विशिष्टीकरण : (B) प्रबन्ध  
**Specialization : (B) Management**  
**PERSONNEL MANAGEMENT (Paper B –II)**  
वित्तीय प्रबन्ध (प्रश्नपत्र –: B द्वितीय))

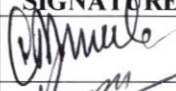
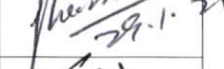
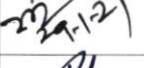

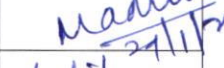

Max.M. 80

Min.M. 16

**COURSE INPUTS**

- Unit – I** Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behavioural sciences.
- Unit – II** Personnel policies, programmes & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.
- Unit – III** Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.
- Unit – IV** Performance Appraisal and Merit Routing, Discipline. Job-evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments. Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

**Under Commerce Board of Studies**

**M.Com. IV- Semester**

**विशिष्टीकरण : (B) प्रबन्ध**

**Specialization : (B) Management**

**PRODUCTION MANAGEMENT (Paper B –III)**

**वित्तीय प्रबन्ध (प्रश्नपत्र –: B तृतीय)**

**Max.M. 80**

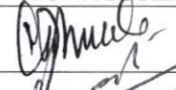
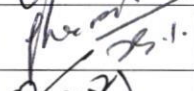
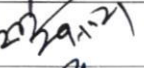

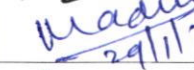

**Min.M. 16**

**COURSE INPUTS**

- Unit – I** Fundamentals of production management, Nature, Scope, Functions ;Problems, Production and Productivity organizing for production. Types of manufacturing systems.
- Unit – II** Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantative forecasting Methods, long range forecasts, project planning method(P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning : Assembly charts, process charts make or buy analysis.  
Process design, Factors affecting design Relation with types of manufacturing plant location and layout : Factors affecting location. Types of plans layout, evaluation of alternative layout.
- Unit – III** Work measurement and work standards Uses of work measurement data procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement : Synthetic timing, Predetermined motion time system, analytical estimating. Methods analysis : Areas of application, Approaches to methods design, Tools for methods analysis, work simplification programme.
- Unit – IV** Production Control – Control functions : Routing Loding, Scheduling, Despatching, Follow up. Quality control & inspection : place of quality control in modern enterprises, organisation of quality control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

**Under Commerce Board of Studies**

**M.Com. IV- Semester**

**विशिष्टीकरण : (B) प्रबन्ध**

**Specialization : (B) Management**

**STRATEGIC MANAGEMENT (Paper B –IV )**

**वित्तीय प्रबन्ध (प्रश्नपत्र –: B चतुर्थ)**

**Max.M. 80**

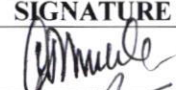
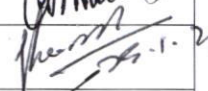

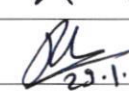
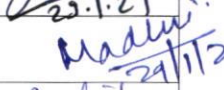
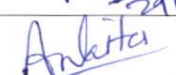
**Min.M. 16**

**COURSE INPUTS**

- Unit – I** **Concept of Strategy** :Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU);Functional level strategies.  
**Environmental Analysis and Diagnosis** :Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.
- Unit – II** **Strategy Formulation and Choice of Alternatives** : Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.
- Unit – III** **Functional Strategies** :Marketing, production / operations and R & D plans and policies.  
**Functional Strategies** :Personnel and financial plans and policies.  
**Strategy Implementation**: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.
- Unit – IV** **Strategy and Structure** :Structural considerations, structures for strategies; Organisational design and change.  
**Strategy Evaluation** :Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. Techniques of strategic evaluation and control.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce Under Commerce Board of Studies M.Com. IV- Semester

विशिष्टीकरण : (C) बैंकिंग एवं बीमा

Specialization : (C) Banking and Insurance

बैंकिंग व्यवहार – (प्रश्नपत्र : C- प्रथम)

**BANKING PRACTICES (Paper : C – First)**

Max.M. 80

Min.M. 16

### OBJECTIVE –

This course enables the students to know the working of the Indian banking system and fundamentals of insurance.

**Unit – I** Bank : Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship.

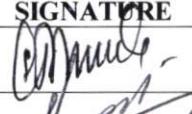
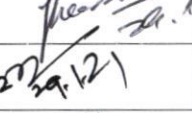
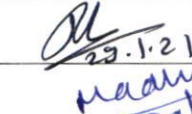
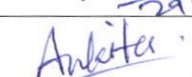


**Unit – II** Accounts of Customers : Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.

**Unit – III** Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.

Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgement of bills, Vaghu Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.

**Unit –IV** Securities for Advances : General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothication, pledge.

### BOARD OF STUDIES (2020-21)

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4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
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## Department of Commerce Under Commerce Board of Studies

### M.Com. IV- Semester

विशिष्टीकरण : (C) बैंकिंग एवं बीमा

Specialization : (C) Banking and Insurance

भारत में बैंकिंग संस्थाएँ- (प्रश्नपत्र : C- द्वितीय)

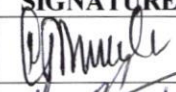
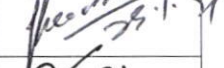


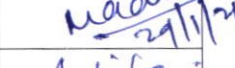

### BANKING INSTITUTION IN INDIA (Paper : C – Second)

Max.M. 80

Min.M. 16

- Unit – I** Indian Banking System : Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.
- Unit – II** Development Banking in India : IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.
- Unit – III** R.B.I. : Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.  
Banking Regulation Act 1949 : Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.
- Unit –IV** Emerging trends in Banking Sector : Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

**Under Commerce Board of Studies**

**M.Com. IV- Semester**

**विशिष्टीकरण : (C) बैंकिंग एवं बीमा**

**Specialization : (C) Banking and Insurance**

**जीवन बीमा – (प्रश्नपत्र : C- तृतीय)**

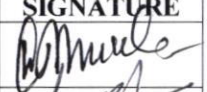
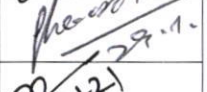

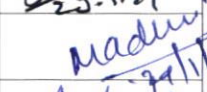


**LIFE INSURANCE (Paper : C – Third)**

**Max.M. 80**

**Min.M. 16**

- Unit – I** **Life insurance : introduction**, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non – medical insurance, Insurance of sub – standard lives, insurance of female lives and Minors.
- Unit – II** **Life insurance policy** : Conditions and kinds of Life insurance policies, some important plans of life insurance.
- Unit – III** **Premium and Annuity** : Elements of premium ; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table – meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity : meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.
- Unit – IV** Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.  
Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.

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**Department of Commerce**

**Under Commerce Board of Studies**

**M.Com. IV– Semester**

**विशिष्टीकरण : (C) बैंकिंग एवं बीमा**

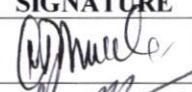
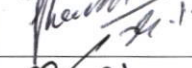
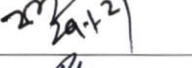

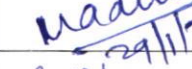

**Specialization : (C) Banking and Insurance**

**सामान्य बीमा – (प्रश्नपत्र : C – चतुर्थ)**

**GENERAL INSURANCE (Paper : C – Fourth)**

Max.M. 80	Min.M. 16
<b>Unit – I</b>	<b>Introduction : Origin and Development of Insurance :</b> Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance – insurable interest, utmost good faith, other principles – indemnity, subrogation, contribution, mitigation of loss warranties, Proximate cause etc.
<b>Unit – II</b>	<b>Classification and Re-insurance :</b> General Principles, various methods of re-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.
<b>Unit – III</b>	<b>Marine Insurance :</b> Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy, kinds of Marine insurance Policies, Computation of Marine Insurance Premiums and Returns, Marine Losses – Total loss, Actual and Constructive, Partial Loss – particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and Particular Charges.
<b>Unit – IV</b>	<b>Fire insurance :</b> Physical and moral hazards, functions of fire insurance, history of fire insurance ; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims. <b>Miscellaneous Insurance :</b> Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop. And workmen's compensation insurance, Cattle Export Risks; Engineering; Aircraft insurance.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

**Under Commerce Board of Studies**

**M.Com. IV– Semester**

विशिष्टीकरण : (D) करारोपण एवं लेखांकन

**Specialization : (D) Taxation and Accounting**

(1) भारत में प्रत्यक्ष कर (प्रश्नपत्र : D– प्रथम)

**DIRECT TAX IN INDIA (Paper : D – First)**

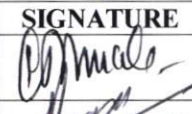
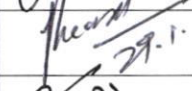
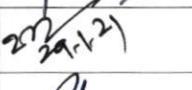
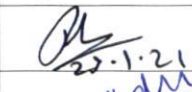
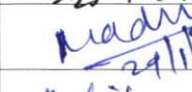
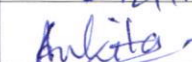
**Max.M. 80**

**Min.M. 16**

- Unit – I** Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section – 80.
- Unit – II** Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.
- Unit – III** Return of Income and Assessment, Various Types of Return, types of Assessment.
- Unit – IV** Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment. Income Tax Authorities, Appeal and Revisions, Settlement of cases.

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**Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)**

**Department of Commerce**

Under Commerce Board of Studies

**M.Com. IV- Semester**

विशिष्टीकरण : (D) करारोपण एवं लेखांकन

**Specialization : (D) Taxation and Accounting**

अप्रत्यक्ष कर (प्रश्नपत्र : D- द्वितीय)

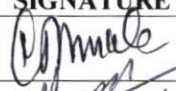
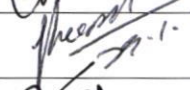
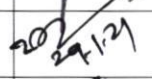
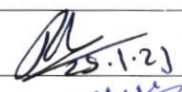
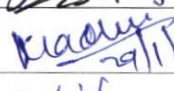
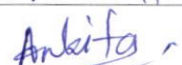
**INDIRECT TAX (Paper : D – Second)**

**Max.M. 80**

**Min.M. 16**

- Unit – I** Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.
- Unit – II** Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation. Assessment Procedure, Demand, Refund and Appeal. Central Excise Value Added Tax Credit System (CENVAT). C.G.VAT
- Unit – III** Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
- Unit – IV** Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

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# Govt.D.B. Girls P.G. Autonomous College, Raipur (C.G.)

## Department of Commerce

Under Commerce Board of Studies

### M.Com. IV- Semester

विशिष्टीकरण : (D) करारोपण एवं लेखांकन

Specialization : (D) Taxation and Accounting

सेवा के क्षेत्र में लेखांकन (प्रश्नपत्र : D- तृतीय)

Accounting in Service Sector (Paper : D – Third)

Max.M. 80

Min.M. 16

**Unit – I** Accounts of Hotel Companies – Introductions, Sources of Income, Heads of Expenditures, Cash Book, Visitor's ledger, final accounts. Accounting for Transport Undertaking – Introduction – Railways, Trams and Buses, Roadways, Shipping. Preparation of Daily Log book and final accounts (Problems on roadways only)

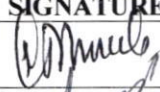
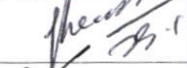
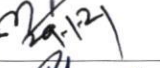

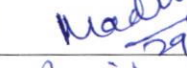
**Unit – II** Accounts for Hospitals – Introduction, preparation of final accounts, capital and revenue expenditure, OPD and IPD register. Accounts of Professional people.

**Unit – III** Accounting for educational institutions – General cash book, Collection Ledger, Donors Register, Stock book Register, Salary and wages Register, Types of Govt. Grants and its accounting, Annual statement of accounts.

**Unit – IV** Accounts of Co-operative Societies – Accounts of Agricultural Farms.

Government Accounting : Basic principles of government Accounting, Commercial Accounting Vs Government Accounting, Consolidated funds contingency fund and public Accounts.

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