

51. M.COM.**Part-A (40 Marks):**

1. **Business Laws (10 Marks):** Law of contracts including essential elements of a valid contract, contingency contracts, performance, discharge, breach and remedies for breach of contract-Special contracts including Bailment contracts, Agency contracts-Sale of Goods Act-Conditions and warranties Consumer Protection Act- District, State and National level councils-Companies Act 1956 include appointment, duties, powers of directors.
2. **Financial Accounting (10 Marks):** Introduction to Accounting including accounting concepts and conventions-Accounting Process-journalizing, posting to ledger accounts- subsidiary books including cashbook. Bank Reconciliation Statement-Preparation of trial balance and Final Accounts-Errors and Rectification-Consignment and joint ventures- Depreciation and reserves - Single Entry and non trading concerns partnership Accounts including admission, retirement, death of a partner and dissolution of firm - Company Accounts including issue of shares and debentures, forfeiture, reissue of or feature shares-Redemption of Debentures.
3. **Corporate Accounting (10 Marks):** Company final accounts-Issue of Bonus Shares-Acquisition of Business and Profit Prior to incorporation-Accounting Standards, Need, Importance and overview of Indian Accounting Standards-valuation of good will-need and methods-valuation of shares, need for valuation and methods of valuation-Bank Accounts Legal Provision Preparation of Final Accounts-Accounts of Insurance companies-Amalgamation and reconstructions (Simple problems).
4. **a) Auditing (5 Marks):** Types of Audits-Personal Qualities of an auditor-Audit Program - Organizational vouching and verification. Internal control, internal check and Internal Audit - Valuation of various Assets and Liabilities, - Audit Report. **b) Information Technology (5Marks):** Elements of Computers-Dos, Windows operating system, word processing, Spread Sheet, MS Excel, MS PowerPoint..

Part-B (60 Marks):

5. **Business Economics (10 Marks):** Introduction to Economics, Nature, scope and importance including micro and macro Economics-Demand, Supply and Market equilibrium-Factors of Production-Law of Variable Proportion, Law of Returns to Scale, ISO Cost and ISO Quaint- Cost and Revenue Analysis.
6. **Business Organization And Management (10 Marks):** Concepts of business industry, commerce, trade, forms of business organizations-joint stock company, Management, Different approaches to management and functions of management-Planning and Organizing, Delegation of authority, Centralization.
7. **Business Statistics (10 Marks):** Introduction of Statistics-Meaning - limitations of statistics-Collection of Data-Primary and Secondary sources-classification, Tabulation and Diagrammatic Presentation of Data-Data analysis interpretation of tables and graphs. Measures of Central Tendency-Mode, Median-Arithmetic, Geometric and Harmonic mean-Measures of dispersion, range, quartile deviation, mean deviation and standard deviation-Karl Pearson and Bowley's Measures of Skewness-Simple Correlation and Regression analysis-Analysis of time series includes trend analysis and seasonal variations. Index numbers including time and factory reversal tests of price index numbers.
8. **Banking & Financial Institution and Markets (10 Marks):** Types of banks-Banking System in India- Function- Emerging trends in commercial banks in India - Money Market - Debt Markets and Equity Market -Banker & Customer Relationship-Consequence of wrongful dishonor- Loans and advances.
9. **General English (Comprehension) (10Marks) :** Synonyms, antonyms and comprehending a passage; Report Writing - Types of reports-Parts contents-Format of report-Business report and academic report- Essentials of good report writing.
10. **General knowledge and current affairs (10 Marks):** In the field of Commerce & Business.