

# ALIGARH MUSLIM UNIVERSITY, ALIGARH

## FACULTY OF COMMERCE

### SYLLABUS FOR

### M. COM.

1. **Business Mathematics & Statistics:** Elementary idea of functions and limits, Applications of Differentiation, Matrices and Determinants, Linear Programming – Formulation of LPP, Compound Interest and Annuities, Index Number, Analysis of Bivariate Data, Analysis of Time Series and theory of Probability.
2. **Accounting & Auditing:** Accounting for the Dissolution of Partnership Firms, Branch Accounting, Issue of Shares on various terms, Issue of Debentures, Final accounts and Accounting related to amalgamation Accounting for Labour, Cost Ascertainment and Cost Records, Analysis of financial Statements, Absorption and Marginal Costing, Budgeting for Profit Planning, Control and Standard Costing and Variance Analysis : Audit and Audit Process, Audit Procedures, Audit of Limited Companies, Audit of Public Sector Undertaking and Banks, Cost Audit and Internal Audit.
3. **Financial System, Indian Banking & Insurance:** Money, Indian Banking System, Development Banks and Other Non-Banking Financial Institutions, Problem and Policies of Allocation of Institutional Credit and Interest Rates, State Bank of India, Reserve Bank of India, Banking Regulations Act, 1949, Co-operative Banks and NABARD and Banking Sector Reforms, Procedure for Becoming and Agent, Functions of the Agent, Company Profile and Various Insurance.
4. **Entrepreneurship and Business Regulatory Framework:** Introduction, Promotion of Venture, Project Management, Institutional Support and Financing and Entrepreneurship and Economic Development, Law of Contract (1872), Sale of Goods Act (1930), Negotiable Instrument Act 1881 and Consumer Protection Act 1986.
5. **Management Concept, Company Law and Secretarial Practices:** Introduction, Planning, Organizing, Motivating and Leading People at work, Leadership and managerial Control and Management of Change, Memorandum of Association, Capital Management and Company Secretaries and Directors.
6. **Business Economics & Environment:** Elasticity of Demand, Production of Function, Market Structures, Factor Pricing and theory of Income determination an employment, Indian Business Environment, Economic Trends, Problems of Growth Unemployment, Poverty and Regional Imbalances, Role of Government, Privatization, Export – Import Policy, International Environment, International Economic Groupings and International Economic Institutions.
7. **Direct and Indirect Taxes:** Basic Concepts, Computation under the head, “Salaries” and “Income from House Property”, Tax Management and GST.