

**M.Com. (Common for M.Com.: M.Com (Financial Accounting);
M.Com. (Banking & Insurance); and M.Com.(Computer Applications)**

Section A

- I. **BUSINESS ECONOMICS:** Micro and Macro Economic Analysis – Economic Growth and Economic Development. Decision Making in Business – Demand Analysis – Cost Analysis. Measurement of National Income – Business cycles – Causes, Consequences and Remedial Measures.
- II. **FINANCIAL ACCOUNTING:** Accounting Concepts and Conventions – Bank Reconciliation Statement – Consignment and Joint Venture Accounts – Hirepurchase and Instalment Purchase system – Rectification of Errors - Accounts of non – Trading Concerns and Single Entry System of Book keeping.
- III. **COMPANY ACCOUNTS** – Issue of shares – Types of Capital – Calls in Arrears - Forfeiture Shares – Reissue of forfeited Shares Depreciation Methods – Provisions and Reserves

Section B

- IV. **INDUSTRIAL ORGANISATION AND MANAGEMENT:** Concept of Business Industry, Commerce, Trade, Plant and Firm - Forms of Business organizations - Private, Joint and Cooperative Sectors - Measurement of size of Industrial unit-optimum firm, Representative firm-Industrial policy- Globalisation-Privatisation-Small scale industries: Problems and Prospects. Different Approaches to Management-Functions of Managements-forms of Organizations-Authority and Power-Delegation.
- V. **QUANTITATIVE TECHNIQUES:** Measures of Central Tendency – Mean – Mode- Median – Geometric mean – Their Relative Merits and limitations. Measures of Dispersion – Standard Deviation – Simple Correlation and Regression Analysis – Time Series. Analysis. Probability: Concepts – Approaches – Addition and Multiplication Theories – Rules of Counting.
- VI. **FINANCIAL MANAGEMENT:** Finance structure-Capital Structure Over Capitalization - Under Capitalization - Reserves, Retained Earnings Network. Sources of Finance, Long Term Vs. Short Term. Capital Markets – Money Market – Corporate Securities Shares and Debentures – Functions of Stock Exchanges – Underwriting


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