



SARDAR PATEL UNIVERSITY, BALAGHAT
M.Com - III Semester

PAPER: I – MANAGERIAL ECONOMICS (MCO-301)

Unit-I

Meaning of Managerial Economics: Nature and Scope of Managerial Economics, Managerial Economist Role and Responsibilities, Fundamental Economic Concepts, Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi- Marginal Principle, Profit Maximization Theory.

Unit-II

Demand Analysis: Elasticity of Demand, Its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity and Managerial Decisions.

Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory, Demand Estimation for Major Consumer Durable and non durable Products, Demand forecasting Techniques.

Unit- III

Production Function: Production Theory, Production Function, Production with one and two Variable Inputs, Law of Variable Proportions, Law of Return to scale, Price Determination Under Different Market Conditions- International price Discrimination (Dumping)

Unit- IV

Business Cycles: Nature and Phases, Theories of Business Cycles, Non- Monetary Theories of Schumpeter, Hicks, Hayek, Hawtrey and samuelson.

Profit Management: Measurement of profit, Concept of Risk and uncertainty, Profit Planning and Forecasting.

Unit- V

Relationships between National dividend and Economic Welfare, Keynesian theory of employment.

Inflation- Concept, Types and Effects. Inflation in Terms of demand pull & Cost-push Factors.

Reference Books:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel - Managerial Economics, Prentice Hall Delhi.
3. Varian, H.R. International Micro Economics - A Modern Approach, East West Press, New Delhi.
4. Dwivedi DN - Managerial Economics, Vikas Publishing House, New Delhi.



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PAPER: II – TAX PLANNING AND MANAGEMENT (MCO-302)

Unit-I

Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning.

Unit- II

Areas of Tax Planning: Ownership aspect, Activity Aspects and Locational Aspect, Nature of the Business and Tax Planning

Unit-III

Tax Planning and Setting Up New Business: Deductions Available New Industrial Undertaking, Amalgamation, Merger and TAX Planning, Special Tax Provision: Tax Provisions Relating to Free Zones, Infrastructure sector and Backward Areas.

Unit- IV

Tax Planning and Financial Decision: Capital Structures Decision, Dividend, Enter Corporate Dividend, Bonus Shares.

Unit- V

Tax Assessment: Introduction, Difference Between Tax Planning and Tax Management Areas of Tax Management, Return of Income And Assessment, Penalties and Prosecutions, Appeals and Revisions.

Reference Books:

1. Ahuja, G.K. & Ravi Gupta - Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, Delhi.
3. Singhania, V.K. Direct Taxes - Law and Practice, Taxman's Publication, Delhi.
4. Dr. H.C. Mehrotra - Corporate Tax Planning, Sahitya Bhawan Publication Agra.



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PAPER: III- Entrepreneurship Skill Development (MCO-303)

Unit-I

Entrepreneur: Definition, emergence of Entrepreneurial Class, Theories of Entrepreneurship, Socio- Economic Environment and Entrepreneur .

Unit- II

Promotion of a Venture: Opportunity Analysis, External Environmental Forces, Economic, Social, Technological And Competitive Factors, Establishment of a new Unit.

Unit- III

Entrepreneurial Behavior: Innovation and Entrepreneurship, Entrepreneurial Behavior, Social Responsibility.

Unit-IV

Entrepreneurial Development Programme: Entrepreneurial Development Programme, Relevance and Achievements, Role of Government in Organizing Such Programmes.

Unit- V

Entrepreneurship and Industrial Development: Planning and Growth of Industrial Activates, Through Industrial Policy of The Government, Role of Industrial Estates, Role of Central And State Level Promotional Services.



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PAPER: IV- ACCOUNTING FOR MANGERIAL DECISIONS (MCO-304)

Unit- I

Management Accounting: Its Meaning, Nature and Importance, Difference of Management Accounting with Cost Accounting and Financial Accounting.

Unit- II

Nature and Limitations of Financial Statements: Needs and Objectives of Financial Analysis, Scope and Importance of Financial Analysis.

Unit- III

Fund Flow Analysis and Cash Flow Analysis: Meaning, Definition, Advantage and Limitation of Fund Flow and Cash Flow, Scope and Nature of Fund Flow and Cash Flow (Application of A.S.- 3)

Unit- IV

Capital Budgeting: Nature and Characteristics of Long Term, Investment Decision, Methods of Ranking Investment Proposals.

Unit- V

Management Reporting System - Types of Reports, Responsibility Accounting.

Reference Books:

1. Anthony, Robert - Management Accounting, Tarapore - wala, Mumbai.
2. Pandey, I.M. Management Accounting, Vani Publication, Delhi.
3. Homgran, C.T. Gary L. Sundem and William O, Stratton - Introduction to Management Accounting, Prentice Hall, Delhi.
4. Dr. S.P. Gupta Management Accounting, Sahitya Bhawan Publication Agra.