

001012

**Department of Commerce**

**Chaudhary Ranbir Singh University, Jind, Haryana**

**Syllabus for Entrance Test for Admission to M.Com Programme**

**Academic Session 2023-24**

**Aptitude/general knowledge/domain**

**Accounting**

Accounting: Concepts and significance, Accounting Cycle, Business entity concept, Going concern concept, money measurement concept, Dual aspect concept, Historical cost concept, Matching concept, Realization concept.

Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. Valuation of Goodwill and Valuation of Shares: Concepts and calculation: simple problem only.

Cost Accounting: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting. Cost concepts and cost, installation of a costing system; Elements of Cost; Role of a cost accountant in an organization.

**Basics of Management**

Planning: Significance, Process of planning, types of plans; Limitations of Planning. Decision Making: SWOT Analysis, Principle of management, Management by objectives, Management by exception. Organizing: organizational structure and design, line-staff authority, decentralization, delegation of authority, Span of Control, types of Organizational structure. Leadership: Concept and significance, Motivation: Concept and importance, Motivational theories (Maslow's Need hierarchy theory, Herzberg Two factor theory). Introduction: Concepts, Nature, Scope, Function and Objectives of Financial Management. Basic Financial Decisions: Investment, Financing and Dividend Decisions. Leverage Analysis: Developing the Concept of Leverage in Finance. Computation and inferences of Degree of Operating Leverage, Financial Leverage and Combined Leverage. Human

Resources Management - Context and Concept of People Management in a Systems Perspective - Organisation and Functions of the HR and Personnel Department - HR Structure and Strategy; Role of Government and Personnel Environment including MNCs. Recruitment and Selection - Human Resource Information System [HRIS] - Manpower Planning - Selection - Induction & Orientation.

### **Mercantile Law**

Contract Act: Meaning and essential elements of a valid contract, types of contracts, performance of contracts, termination and discharge of contracts and its remedies, void agreements, quasi contracts.

The Sale of goods Act: Contract of sale, warranty and implied conditions in sales contract, sale as distinguished from agreement to sell, performance of contract of sale, rights of an unpaid seller.

### **Income Tax Law and Practice**

Indian Income Tax Act 1961. Basic concepts - assessment year, previous year, person, assessee, Agricultural income- concept, aggregation of agricultural and non-agricultural portion, incomes exempted from tax, incidence and residential status of individuals, Computation of income from salaries for tax purpose. Computation of income from house property for tax purpose, Deductions from Gross Total Income.

### **Basics of Economics**

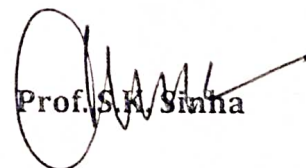
Introductory Macroeconomics, National Income and Related Aggregates, Money and Banking, Determination of Income and Employment, Government Budget and the Economy, Balance of Payments. General Foundations of Managerial Economics - Economic Approach - Circular Flow of Activity - Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting.



**Dr. Sandeep Kumar**



**Dr. Rajesh Kumar**



**Prof. S.K. Sinha**